



STATE BOARD OF EQUALIZATION
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SEN. GEORGE RUNNER (Ret.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
NOTICE AND AGENDA
Meeting Agenda (as of 6/14/2016, 9:00 AM)

[Agenda Changes](#)

[Webcast on Tuesday, June 14, 2016](#)

Tuesday, June 14, 2016

9:00 a.m. Pledge of Allegiance

Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda.

Board Meeting*

There are no items for the following matters:

- A. Homeowner and Renter Property Tax Assistance Appeals Hearings
- B. Corporate Franchise and Personal Income Tax Appeals Hearing

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

~~C1. Solarcity Corporation, 668911 (BH) +~~

~~For Claimant: Ajmore Dale, Witness~~

~~Jeffrey M. Vesely, Attorney~~

~~Richard E. Nielsen, Attorney~~

~~For Department: Monica Silva, Tax Counsel~~

~~C2. Paul Neufeld, 768654 (DF) +~~

~~For Petitioner: Paul Neufeld, Taxpayer~~

~~For Department: Erin Dendorfer, Tax Counsel~~

There are no items for the following matters:

- D. Special Taxes Appeals Hearings
- E. Property Tax Appeals Hearings

Board Committee Meeting Convenes**

Business Taxes Committee..... Ms. Harkey, Committee Chairwoman

- 1. Proposed Cigarette and Tobacco Products Regulation 4001, *Retail Stock*

Request approval and authorization to publish proposed regulation to provide a definition for “retail stock.”

Board Meeting Reconvenes*

F. Public Hearings

F1. Timber Harvest Values and Modified Harvest Values +..... Mr. Kinnee

On or before June 30, 2016, the Board shall estimate the immediate harvest values of and adopt schedules for each species or sub-classification of timber harvested between July 1 and December 31, 2016. Additionally, the Board may modify immediate harvest values to reflect material changes in timber values that result from fire or other catastrophic cause for any area or part thereof in which damaged timber is located. Revenue and Taxation Code section 38204.

F2. Proposed Amendments to Sales and Use Tax Regulation 1590, Newspapers and Periodicals + Mr. Claremon

Public hearing regarding proposed amendments to clarify the application of tax to charges for mixed newspaper subscriptions that include the right to access digital content.

G. Tax Program Nonappearance Matters – Consent

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

G1. Legal Appeals Matters Mr. Angeja

- Petitions for Release of Seized Property
 - 1. Rohit Burton Sharma, 936624 (STF)

G2. Franchise and Income Tax Matters Mr. Epolite

- Hearing Notice Sent – No Response
 - 1. Diljit Kaur, 862022
 - 2. Scott Larson, 796692
- Decisions
 - 3. Baron Systems, Inc., 859265
 - 4. Jeffrey W. Campbell and Linda K. Campbell, 839257
 - 5. Sherri Cape, 790715
 - 6. Carl Nathan Family Trust – Trust B, 859603
 - 7. Central Valley Investment Group, II, 810256
 - 8. Gregory P. Ramsey, 856319

There are no items for the following matters:

- G3. Homeowner and Renter Property Tax Assistance Matters
- G4. Sales and Use Taxes Matters
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
- G6. Special Taxes Matters
- G7. Special Taxes Matters – Credits, Cancellations, and Refunds
- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

- H. Tax Program Nonappearance Matters – Adjudicatory
There are no items for this matter.

I. Tax Program Nonappearance Matters

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- I1. Property Taxes Matters..... Mr. Kinnee
 - Audit
 - 1. Ventura Pipeline System (Ellwood Pipeline, Inc.) (0464) “CF”
- I2. Offer in Compromise Recommendations..... Mr. Anderson
 - 1. Michael Glenn Arnold
 - 2. Bravo Enterprises, Inc.
 - 3. Monica Fay Carpenter
 - 4. Grand P & J, Inc.
 - 5. Elizabeth Ann Gurga
 - 6. Maureen Jones
 - 7. Jon Charles Juhlin
 - 8a. Hawk Mohammed Khondakar
 - 8b. H.I.S. Enterprises, Inc.
 - 9a. Timothy John Penir
 - 9b. Pictured Illusions, Inc.
 - 10a. Bang Duc Pho
 - 10b. Lindsey & Annie, Inc.
 - 11. Coty Refaely
 - 12a. Russell S. Schneider
 - 12b. SWH Enterprises, Inc.
 - 13. Barbara Ann Tibbetts
- I3. Local Tax Reallocation Matters..... Ms. Nienow
 - Section 40 (AB 2323) Matter
 - 1. ~~Cities of Ontario, Palm Springs, San Diego, Santa Barbara, and Counties of Sacramento, San Mateo, 525325, 525326 +~~

Chief Counsel Matters

There are no items for the following matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

N. Consent Agenda.....Ms. Richmond
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

N1. Retirement Resolutions +

- Colleen Castile (Revised)
- Christine R. Demes
- Helena L. Guerrero
- Phillip K. Klepin
- Alan D. Malbouvier
- Heleen Rodriguez

N2. Approval of Board Meeting Minutes

- [May 24-25, 2016 +](#)

N3. Report on Time Extensions to Amador, Glenn, Imperial, Lassen, Los Angeles, Mendocino, Shasta, Tehama, and Yuba Counties to complete and submit fiscal year 2016-17 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 +

~~**N4. Proposed revisions to Compliance Policy and Procedures Manual Chapter 7, Collections +**~~

O. Adoption of Board Committee Reports and Approval of Committee Actions

O1. Business Taxes Committee

P. Other Administrative Matters

P1. Executive Director's Report Mr. Gau

1. Report on Establishing Location of Offices +

Discussion on establishing location of offices.

2. Legislative Budget and Conference Committee

Update on the Legislative Budget and Conference Committee.

There are no items for the following matters:

- P2. Chief Counsel Report
- P3. Business Tax and Fee Deputy Director's Report
- P4. Field Operations Department Report
- P5. Property Tax Deputy Director's Report
- P6. Administration Deputy Director's Report

P7. Technology Deputy Director’s Report Ms. Fleming

1. CROS Project Update and Actions Mr. Caietti/
Ms. Gonzalez

Progress on the CROS project to replace BOE’s two
current legacy tax administration systems.

P8. External Affairs Deputy Director’s Report

There are no items for this matter.

Announcement of Closed Session Ms. Richmond

Q. Closed Session

Q1. Discussion and approval of staff recommendations regarding settlement
cases (Rev. & Tax. Code, §§ 6901, 7093.5, 30459.1, 50156.11).


Q2. Discussion and action on personnel matters (Gov. Code, § 11126(a)).

Announcement of Open Session..... Ms. Richmond

Adjourn

General information regarding Board and Committee Meetings can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or email: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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The hearing location is accessible to people with disabilities. Please contact Rose Smith at (916) 323-9656, or email Rose.Smith@boe.ca.gov if you require special assistance.

Joann Richmond, Chief
Board Proceedings Division

- * Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.
- ** Public comment on any committee agenda item will be accepted at the beginning of the committee meeting. Subsequent to committee meetings, committee agenda items may be taken up separately during the Board meeting.
- + Material is available for this item.
- ++ Material will be available at a later date.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.