



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

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
October 24-25, 2017
NOTICE AND AGENDA
Meeting Agenda (as of 10/24/2017, 8:30 AM)

[Agenda Changes](#)

[Webcast on Tuesday, October 24, 2017](#)

Tuesday, October 24, 2017

9:30 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. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day or to an earlier session on the same day.

A. Homeowner and Renter Property Tax Assistance Appeals Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Appeals Hearing
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

B1. [Himanshu Joglekar, 759259 +](#)

For Appellant: Himanshu Joglekar, Taxpayer
For Franchise Tax Board: Libby Rodoni, Tax Counsel
Natasha Page, Tax Counsel

C. Sales and Use Tax Appeals Hearings
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

C1. [Charles R. Marshall, 875259 \(KH\) +](#)

For Claimant: Charles R. Marshall, Taxpayer
For Department: Brad Heller, Tax Counsel

C2. [Robin Groth-Hill, 814350 \(CH\) +](#)

For Petitioner: Robin Groth, Taxpayer
For Department: Scott Claremon, Tax Counsel

- C3. [Abdu Abdulalim and Kheria Yusuf Hamid, 733282 \(CH\) +](#)
For Petitioners: Abdu Abdulalim, Taxpayer
Hugh Goodwin, Representative
For Department: Scott Lambert, Hearing Representative
- C4. [AngioDynamics, Inc., 609588 \(OH\) +](#)
For Claimant: Jacob Bholat, Representative
For Department: Scott Claremon, Tax Counsel
- ~~C5. [SRN, Inc., 847860 \(BH\) +](#)
For Petitioner: ~~Laurent Legendre, Taxpayer~~
~~Scott A. Sarran, Representative~~
For Department: ~~Scott Lambert, Hearing Representative~~~~
- C6. [24hourspc.com, Inc., 803446 \(CH\) +](#)
For Petitioner: Dean Lloyd, Attorney
For Department: Andrew Kwee, Tax Counsel
- C7. [Sillapere, Inc., 859413 \(BH\) +](#)
For Petitioner: Nicole Sillapere, Taxpayer
John Betteo, Witness
Diana Maldonado, Representative
For Department: Kevin Smith, Tax Counsel
- ~~C8. [Gems Unlimited, Inc., 727090 \(BH\) +](#)
For Petitioner: ~~Garen Ekmekjian, Taxpayer~~
For Department: ~~Scott Lambert, Hearing Representative~~~~
- C9. [Saravana Bhavan, Inc., 625256 \(BH\) +](#)
For Petitioner: Feroza Hamsath, Taxpayer
Jack Iyer, Representative
For Department: Nenita DeLaCruz, Hearing Representative
- C10. [Narendra Prasad, 882552 \(KH\) + \(Rescheduled to October 25, 2017\)](#)

D. Special Taxes Appeals Hearing

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

- D1. [Yahia Ibrahim Assad, 352128 \(STF\) +](#)
For Petitioner: Yahia I. Assad, Taxpayer
For Department: Joshua Aldrich, Tax Counsel

There are no items for the following matters:

- E. Property Tax Appeals Hearings
- F. Public Hearings

G. Tax Program Nonappearance Matters – Consent

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

G1. Legal Appeals Matters Mr. Angeja

- Hearing Notice Sent – No Response
 1. Vine Chavol-Lavy, 774027 (SO)
 2. ~~Luis Diaz, 875803 (FH)~~
 3. Mama Dou Diop, 864804 (EH)
 4. ETC Global, LLC, 838478 (EA)
 - 5a. ~~Zacharij Greenfield, 742030 (EH)~~
 - 5b. ~~Thaivan Greenfield, 742846 (EH)~~
 6. Mario A. Guerrero, 553044 (EA)
 7. Lepore Brothers, LLC, 730956 (AS)
 8. The Midday Corporation, 860534 (AC)
 9. Runt's Trucking, Inc., 683822 (FH)
 10. South Coast Auto House, Inc., 745447 (EA)
 11. Trillions Investment Group, Inc., 904480 (RC)
 12. Keith Timothy Whitehead, 358966 (EH)
 - 13a. STW Universal, Inc., 603647 (EH)
 - 13b. STW Universal, Inc., 856103 (EH)
 14. Roger L. Baer, 792069, 841686 (RC)

G2. Franchise and Income Tax Matters Mr. Epolite

- Hearing Notice Sent – No Response
 1. Jeremy Jialai He, 942866
- Hearing Notice Sent – Appearance Waived
 2. Moustafa Nasr and Samia Nasr, 818415
- Decisions
 3. 645 Harper, LLC, 982924
 4. Aura Insurance Services, LLC, 975852
 5. Fadil A. M. Al Bakari, 762698
 6. Joann Benintende, 939422
 7. Jeffery Brown, 930839
 8. Celluphone of Texas, Inc., 981131
 9. Sjofinar Masri Do, 866592
 - 10a. Dolores Lake Park, LLC, 920398
 - 10b. G & GF Enterpise, LLC, 922861
 11. Duel Vineyards Management, Inc., 927062
 12. Richard Guggenhime and Judith Guggenhime, 991312
 13. Happy Hour Creative, LLC, 980272
 14. Larthia Holdings, Inc., 980165
 15. Kathryn Ischinger, 984259
 16. La Fonda De San Mateo, Inc., 988489

17. Prateek Lal and Kristen Beierlein Lal, 980295
18. Darren J. Moll and Cristina Moll, 956337
19. John Nguyen, 983530
20. Edward L. Ripley, 611701
21. Ronna J. Robertson, 929976
22. Armando Moreno Salazar, 984793
23. Kendra Stringfellow, 946236

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 Mr. Kinnee
 - Petitions for Reassessment of Unitary Value
 1. Central Valley Gas Storage, LLC (104), 1019376 ‘CF’
 2. Gill Ranch Storage, LLC (121), 1018203 ‘CF’
 3. Consolidated Communications of California Company (294), 1019385 ‘CF’
 4. AT&T Mobility, LLC (2606), 1017417 ‘CF’
 5. T-Mobile West Corporation (2748), 1017402, ‘CF’
 6. Consolidated Communications Enterprise Services (7707), 1019389 ‘CF’
 7. Global Tel*Link Corporation (7988), 1019383 ‘CF’
 8. Sunesys, LLC (8067), 1017453 ‘CF’
 - Petitions for Penalty Abatement on Unitary Value
 9. Cal-Ore Telephone, Co. (328), 1019378 ‘CF’
 10. Northwestern Pacific Railroad Company (827), 1017390 ‘CF’
 11. Quincy Railroad Company (861), 1014833 ‘CF’
 12. Edison Carrier Solutions (7997), 1017401 ‘CF’
 13. Lit San Leandro, LLC (8171), 1017398 ‘CF’
 14. ATC Outdoor Das, LLC (8196), 1014831 ‘CF’
 - Petition for Reassessment and Penalty Abatement on Unitary Value
 15. Legent Communications Corporation (7978), 1014835 ‘CF’

There are no items for the following matters:

- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

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

- H1. Legal Appeals Matters Mr. Angeja
- Memorandum Opinion
 1. Shawn Victor Bachor, 771334 (EH)
 - 2a. Key Events, Inc., 600095 (BH)
 - 2b. Key Events, Inc., 953675 (BH)
- H2. Franchise and Income Tax Matters Mr. Epolite
- Petitions for Rehearing
 1. Susan Bostwick, 979364

There are no items for the following matters:

- H3. Homeowner and Renter Property Tax Assistance Matters
 H4. Sales and Use Taxes Matters
 H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
 H6. Special Taxes Matters
 H7. Special Taxes Matters – Credits, Cancellations, and Refunds
 H8. Property Tax Matters
 H9. Cigarette License Fee Matters
 H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- I1. Property Taxes Matters..... Mr. Kinnee
- Audit
 1. Consolidated Communications of California Company (294) 'CF'
 2. Consolidated Communications Enterprise Services, Inc. (7707) 'CF'
 3. SureWest Televideo (7961) 'CF'
 - Board Roll Changes
 4. 2017 Board Roll of State-Assessed Property 'CF'

There are no items for the following matters:

- I2. Offer in Compromise Recommendations
 I3. Local Tax Reallocation Matters

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. Approval of Board Meeting Minutes
 - [August 29-31, 2017 +](#)

O. Adoption of Board Committee Reports and Approval of Committee Actions
There are no items for this matter.

P. Other Administrative Matters

P1. Executive Director’s Report Mr. Gau

- 1. Organizational Update
Report on the status of pending and upcoming organizational issues.
- 2. [Approval of the 2018 Board Workload Plan +](#)
The plan consists of the 2018 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates.

There are no items for the following matters:

- P2. Chief Counsel Report
- P3. Property Tax Deputy Director’s Report

Announcement of Closed Session Ms. Richmond

Q. Closed Session

- Q1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).


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

R. Board Member Requested Matters
There are no items for this matter.

Recess - The meeting will reconvene on Wednesday, October 25, 2017, at 9:30 a.m.

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Joann Richmond, Chief
Board Proceedings Division

- * Public comment on any agenda item, other than a Closed Session item, will be accepted at that meeting.
- + Material is available for this item.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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C. Sales and Use Tax Appeals Hearings

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

[C11a Dale Peter Hanley, 775287 \(BH\) +](#)

[C11b. Re-Leaf Herbal Center, 775285 \(BH\) +](#)

For Petitioners: Matthew Kumin, Attorney
For Department: Brad Heller, Tax Counsel

[C12. LM Prop 923-931 Pacific Ave., LLC, 713421 \(GH\) +](#)

For Petitioner: Douglas Millan, Taxpayer
Calvin Lee, Taxpayer
Valerie D. Whittington, Representative
For Department: Scott Lambert, Hearing Representative

[C13. Bill Dee Landrum, 604029 \(CH\) +](#)

For Petitioner: Bill Landrum, Taxpayer
Rex Halverson, Attorney
For Department: Joseph Boniwell, Tax Counsel

[C14. Amerivine Corp. and David Coleman, 797838 \(UT\) +](#)

For Petitioner: David Coleman, Taxpayer
Ayn Coleman, Witness
For Department: Kevin Smith, Tax Counsel


C10. Narendra Prasad, 882552 (KH) + (Rescheduled from October 24, 2017)

For Petitioner: Narendra Prasad, Taxpayer
For Department: Scott Claremon, Tax Counsel

Adjourn

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Joann Richmond, Chief
Board Proceedings Division

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- + Material is available for this item.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.