STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
February 25-27, 2014
NOTICE AND AGENDA
Meeting Agenda (as of 2/26/2014, 3:45 PM)

Agenda Changes

Webcast on Tuesday, February 25, 2014

Tuesday, February 25, 2014

9:30 a.m. Board Committee Meetings Convene*
Board Meeting convenes upon Adjournment of the Board Committee Meetings**

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Board Committee Meetings*

Legislative Committee ...................................................Mr. Horton, Committee Chairman

I. 2014 Legislative Proposal

Set forth below is a suggestion for legislation to be sponsored by the BOE in the second year of the 2013/14 Legislative Session.

2014 Legislative Proposal: Property Taxes

1-5 Amend Revenue and Taxation Code Sections 11292 and 11293 and repeal Sections 11206 and 11294 of the Private Railroad Car Tax Law to change the method of measuring presence in California from car days to mileage.

Property Tax Committee ..................................................Mr. Runner, Committee Chairman

1. Property Tax Rule 133, Business Inventory Exemption

Discussion and authorization to initiate the rulemaking process for Property Tax Rule 133, Business Inventory Exemption.
Board Meeting**

Special Presentation

**Fuel Tax Swap** ................................................................. Ms. Pielsticker

Report by Capitol Matrix Consulting on BOE Fuel Tax Rate Calculation Methodology.

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

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

B1. Gary B. Sabin and Valerie P. Sabin, 606124 +
   For Appellants: Marc S. Schechter, Attorney
   _______________________________ Elizabeth Van Clief, Attorney
   For Franchise Tax Board: Todd Watkins, Tax Counsel
   _______________________________ Michael Cornez, Tax Counsel

B2. Site Management Services, Inc., 713613 +
   For Appellant: Appearance Waived
   For Franchise Tax Board: Eric Yadao, Tax Counsel
                         Karen Smith, Tax Counsel
                         Michael Cornez, Tax Counsel

   For Appellants: Kevin Sullivan, Taxpayer
                   Arthur A. Oshiro, Attorney
   For Franchise Tax Board: Maria Brosterhous, Tax Counsel
                            Karen Smith, Tax Counsel

B4. William G. Bean, 570401 +
   For Appellant: William G. Bean, Taxpayer
   For Franchise Tax Board: Marguerite Mosnier, Tax Counsel
                         Diane Ewing, Tax Counsel
                         Karen Smith, Tax Counsel

B5. John P. Martin, 614001 +
   For Appellant: Ernest S. Ryder, Attorney
   _______________________________ Richard V. Vermazen, Attorney
   For Franchise Tax Board: Michael Cornez, Tax Counsel
   _______________________________ Karen Smith, Tax Counsel

B6. Yates Bailey, 718994 +
   For Appellant: Yates Bailey, Taxpayer
   For Franchise Tax Board: Marguerite Mosnier, Tax Counsel
                         Karen Smith, Tax Counsel
B7. Eric Gehring, 733072 +
For Appellant: Eric Gehring, Taxpayer
For Franchise Tax Board: Eric Yadao, Tax Counsel
Diane Ewing, Tax Counsel

B8. Daniel F. Dong, 734198 +
For Appellant: Daniel F. Dong, Taxpayer
For Franchise Tax Board: Eric Yadao, Tax Counsel
Diane Ewing, Tax Counsel

B9. Joseph McCarthy and Robin McCarthy, 712368 +
For Appellants: Joseph McCarthy, Taxpayer
For Franchise Tax Board: Nancy Parker, Tax Counsel
Karen Smith, Tax Counsel

B10. Luis Becerra and Nadia Becerra, 725816 +
For Appellants: Michael P. Mears, Attorney
For Franchise Tax Board: Marguerite Mosnier, Tax Counsel
Diane Ewing, Tax Counsel

B11. David R. Mills, 715376 +
For Appellant: David R. Mills, Taxpayer
For Franchise Tax Board: Nancy Parker, Tax Counsel
Diane Ewing, Tax Counsel

C. Sales and Use Tax Appeals Hearing
These items are scheduled for Wednesday and Thursday, February 26 and 27, 2014.

D. Special Taxes Appeals Hearings
These items are scheduled for Thursday, February 27, 2014.

E. Property Tax Appeals Hearings
There are no items for this matter.

F. Public Hearing
F1. Property Taxes - State Assesnees’ Presentations on Capitalization Rates and Other Factors Affecting Values ..... Mr. Thompson
1. State assesnees’ presentations on capitalization rates and other factors and procedures affecting 2014/15 property values of California public utilities, railroads, and pipelines.
Speaker: Peter Michaels, Law Office of Peter Michaels
2. Private railroad car assesnees’ presentations on factors and procedures affecting 2014/15 taxable values of private railroad cars.
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. Ribhi A. Sinnawi, 745178 (STF)
      2. Mohinder Singh Nahal, 745226 (STF)
      3. Topcat Motors, Inc., 745236 (STF)

G2. Franchise and Income Tax Matters.............................................. Mr. Epolite
   ➢ Hearing Notices Sent – No Response
      1. Albert Rogo, 733842
      2. Fernando Torres Guzman, 612102
   ➢ Decisions
      3. Douglas Aloff, 676539
      4. Elliot Steven Blut, 611671
      5. Suzy Burns, 553367
      6. Joshua Davis and Susan Dullabh-Davis, 640334
      7. Josefin Gonzalez, 646275
      8. Grace Qin Gu, 620989
      9. Lena Hendrix, 626058
     10. Rodrigo M. Leon-Lalama, 690162
     11. William A. Llanos, 671777
     12. Stephen Van Middlesworth, 623525
     13. Jeffrey J. Nadeau, 593536
     14. Marilyn Nicolas, 612182
     15. Amol C. Pandya and Ila A. Pandya, 612780
     16. Liberato M. Pascual and Nenita R. Pascual, 607076
     17. Gust Perlegos and Mary Perlegos, 599753
     18. Gaddam Reddy and Preetha Reddy, 623814
     19. William A. Thurlow, 532888
     20. Michael Robert Scott, 653284
     21. Amy E. Wang, 594615
     22. Fredrick Wilding and Carol Wilding, 528279
   ➢ Petitions for Rehearing
      23. N. Art Astor and Antonia Astor, 578492
      24. Dennis Robert Bird, 599566
      25. Thomas Bledsoe and Lori Bledsoe, 601105
      26. Charles Cullen and Philomena Cullen, 593634
      27. Jacques Delacroix and Krishna Delacroix, 626423

G3. Homeowner and Renter Property Tax Assistance Matters
    There are no items for this matter.
G4. Sales and Use Taxes Matters ........................................ Mr. McGuire

➢ Redeterminations
1. Fuji Medical Systems U.S.A., Inc., 714645 (OH)
2. Howmedica Osteonics Corp., 715495 (OH)
4. Hilvers Construction, Inc., 578563 (DF)
5. Tri-State Materials, Inc., 577095 (EH)
6. Staples The Office Superstore, LLC, 741345 (OH)

➢ Denials of Claims for Refund
7. Oracle Corporation, 493923 (BH)
8. Penumbra, Inc., 558006 (CH)
9. PCL Construction, Inc., 733105 (OH)

➢ Grant-One Day Interest Relief
10. Sigmanet, Inc., 785302 (EH)
11. Pican Oakland Restaurant, LLC, 785300 (CH)

G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds ........................................ Mr. McGuire

➢ Credit and Cancellation
1. Angie Marie Decoux, 779125 (JH)

➢ Refunds
2. Sony Pictures Studios, Inc., 716441 (AS)
3. Qualcomm, Inc., 770185 (FH)
4. Columbia Pictures Industries, Inc., 716429 (OH)
5. Columbia Pictures Industries, Inc., 716436 (OH)
6. Bruker Biospin Corporation, 612120 (OH)
7. Sony Electronics, Inc., 716432 (OH)
8. Sony Electronics, Inc., 716437 (OH)
9. Sony Electronics, Inc., 716440 (OH)
10. Sony Electronics, Inc., 716427 (OH)
11. Farmers Insurance Group, 531592 (AS)
12. Verizon Business Purchasing, LLC, 561829 (OH)
13. Screen Gems, Inc., 716430 (AS)
14. Terumo BCT, Inc., 606474 (OH)
15. Agilysys NJ, Inc., 608250 (OH)
16. Oracle America, Inc., 774391 (BH)
17. Oracle Corporation, 493923 (BH)
18. Oracle USA, Inc., 602000 (CH)
19. Sel Retail Operations, 716425 (OH)
20. Sel Retail Operations, 716435 (OH)
21. Optovue, Inc., 768580 (CH)
22. American Express Centurion Bank, 309637 (OH)
23. HSN Interactive, LLC, 775220 (OH)
24. CRST Lincoln Sales, Inc., 588259 (EH)
25. Eloyalty, LLC, 665531 (OH)

G6. Special Taxes Matters
There are no items for this matter.
G7. Special Taxes Matters – Credits, Cancellations, and Refunds .......................................................... Mr. Gau
   ➢ Refunds
     1. Anthem Blue Cross Life & Health Insurance Company, 767913 (STF) ‘CF’
     2. Monumental Life Insurance, Co., 769513 (STF) ‘CF’

There are no items for the following matters:
G8. Property Tax 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
   ➢ Hearing Notice Sent – Waived Appearance
     1. Stephen Anthony Fernando and Vivina Bridget Fernando, 571356, 571408 (EH) +
   ➢ Case Heard Not Decided
     2. Benalex Windows & Doors Corp., 446664 (AA) +
   ➢ Petition for Rehearing
     3. Mordehay Rabinowiz, 489446 (AC) +

H2. Franchise and Income Tax Matters............................................. Mr. Epolite
   ➢ Section 40 (AB 2323) Matter
     1a. Pacific Coast Building Products, Inc., 514183
     1b. Erin Sullivan, 573889
     1c. Patricia D. Anderson (Deceased), 573893
     1d. Carol Anderson Ward, 573897
     1e. John E. Anderson, 573901
     1f. David Lucchetti and Christine Lucchetti, 573905
     1g. Keith Harris and Mary Harris, 573908
     1h. James Anderson and Jacquelyn Anderson, 573911

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.................................Mr. Ambrose

- Section 40 (AB 2323) Matters
  1. Verizon California, Inc. (201), 742936 +
  2. La Paloma Generating Company, LLC (1112), 742923 +
  3a. GWF Energy, LLC – Hanford (1122), 743424 +
  3b. GWF Energy, LLC – Henrietta (1123), 743425 +
  3c. GWF Energy, LLC – Tracy (1124), 743427 +

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

I1. Property Taxes Matters.........................................................Mr. Gau

- Audits
  1. California Rural Services Area #1, Inc. (2671) ’CF’
  2. NobelTel, LLC (7992) ’CF’
  3. Neutral Tandem-California, LLC (8002) ’CF’
  4. OPEX Communications, Inc. (8076) ’CF’
  5. OpticAccess, LLC (8150) ’CF’
  6. CVIN, LLC (8151) ’CF’

  ➢ Unitary Escaped Assessment
  7. Pacific Imperial Railroad (835) ’CF’

- Roll Changes
  9. 2013 Private Railroad Car Roll ’CF’

I2. Offer in Compromise Recommendations.............................Mr. Anderson

  1. Bay Area Fence & Deck, Inc.
  2. John Buckley
  4. Lila Ohanians
  5. Papillon Two, Inc.
  6. Shawn Glenn Silver
  7. Dale Leroy Waldron

I3. Local Tax Reallocation Matters
There are no items for this matter.

Chief Counsel Matters
There are no items for the following matters:

J. Rulemaking
K. Business Taxes
L. Property Taxes
M. Other Chief Counsel Matter
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 +
       • Sanan Boonchouy
       • Sylvia D. Peck
       • Rudolph C. Rodriguez
       • Deberah A. Van Hook

   N2. Approval of Board Meeting Minutes
       • November 19-20, 2013 +

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

   O1. Legislative Committee – January 16, 2014
   O2. Legislative Committee – February 25, 2014
   O3. Property Tax Committee – February 25, 2014

P. Other Administrative Matters

   P1. Executive Director’s Report ............................................. Ms. Bridges

       1. 2014/15 Excise Tax Rate Adjustment for Motor Vehicle Fuel and Diesel Fuel (Fuel Tax Swap) + .............................. Mr. Fitz

           Request approval of the new excise tax rates for motor vehicle fuel and diesel fuel (fuel tax swap) effective July 1, 2014, which are required by current law to be adjusted by BOE on an annual basis.

       2. Prepayment Rate for Sales Tax on Motor Vehicle Fuel, Diesel Fuel and Jet Fuel + ................................................................. Mr. Fitz

           Section 6480.1 of the Revenue and Taxation Code requires the Board to determine annually by March 1, the rate at which sales tax on motor vehicle fuel, diesel fuel, and jet fuel is to be collected at the time such fuel is first distributed in the state during the twelve-month period beginning the following July 1.

       3. CROS Project Update and Actions ..............................Mr. Steen

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

       4. Taxpayers’ Rights Advocate’s 2012/13 Property and Business Taxes Annual Report + ..............................Mr. Gilman

           Presentation of Annual Report highlighting Taxpayers’ Rights Advocate Office accomplishments, involvement in projects, current issues, and examples of cases illustrating services provided.
P2. Chief Counsel Report
   There are no items for this matter.

P3. Sales and Use Tax Deputy Director’s Report .........................Mr. McGuire
   1. Compliance Program +
      Compliance Program update.

P4. Property and Special Taxes Deputy Director’s Report............... Mr. Gau
   1. Approval of 2014/15 Diesel Fuel Tax Rate for Interstate Users
      Component b +
      Staff recommendation for setting the 2014/15 diesel fuel tax
      rate for interstate users component b.
   2. Fire Prevention Fee Program Update

There are no items for the following matters:

P5. Administration Deputy Director’s Report
P6. Technology Deputy Director’s Report
P7. External Affairs Deputy Director’s Report

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

Recess - The meeting will reconvene on Wednesday, February 26, 2014, at 9:30 a.m.

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Joann Richmond, Chief
Board Proceedings Division

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Special Presentations  

2012-2013 Employee Recognition Award Program............................. Ms. Herrera  
The Board will honor employees and confer the Employee Recognition  
Award to recipients positioned in Southern California and Out-of-State  
District Offices.  

C.  Sales and Use Tax Appeals Hearings  

Local Tax Reallocation Hearing  
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.***)

C1. Cities of Adelanto, et al., 587732 +  
For Petitioners: Robin Sturdivant, Representative  
For Notified Jurisdiction Alan Wapner, Representative  
City of Ontario: Grant Yee, Representative  
Robert Cendejas, Attorney  
For Department: Cary C. Huxsoll, Tax Counsel
Sales and Use Tax Appeals Hearings
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

C2.  G & C Equipment Corporation, 373826 (AS) +
For Petitioner:                Bill DuFour, Taxpayer
                               Mardiros H. Dakessian, Attorney
                               Mike Shaikh, Attorney
For Department:              Scott Lambert, Hearing Representative

C3a.  Z & R Oil Corporation, 532457 (AS) +
C3b.  Three Four R, Inc., 532577 (AS) +
C3c.  Rashid & Sons, Inc., 533211 (AS) +
C3d.  RD 786 Enterprises, Inc., 533217 (AS) +
For Petitioners:          Jafar Rashid, Taxpayer
For Department:             Scott Lambert, Hearing Representative

C4.  G3 Mastering Solutions, Inc., 549262 (AA) +
For Petitioner:                Ada Hsu, Taxpayer
                               Jefferson Caverly, Witness
                               Kish Delah, Representative
                               Jim Miller, Representative
                               Kelly Ryan, Attorney
                               Grant Chien, Attorney
For Department:              Andrew Kwee, Tax Counsel

C5.  Lasting Interiors, Inc., 554909 (EA) +
For Petitioner:                Ivy Last, Taxpayer
                               Robert Crosby, Representative
                               Devon D. Googins, Representative
For Department:              Scott Lambert, Hearing Representative

C6.  Sergio Cortes Nunez, 523181 (AS) +
For Petitioner:                Sergio Nunez, Taxpayer
                               Michael Halberstadt, Representative
For Department:              Marc Alviso, Hearing Representative

C7.  WCN, Inc., 491680 (AS) +
For Petitioner:                Mike Shenassafar, Representative
                               Taraneh Torbati, Representative
For Department:              Marc Alviso, Hearing Representative

C8.  APIC Corporation, 447477 (AS) +
For Petitioner:                Denise Lortie, Taxpayer
                               Larry Dodds, Witness
                               Don Lynch, Representative
For Department:              Erin Dendorfer, Tax Counsel
C9. Hafid Alaoui, 588302 (EH) +
    For Petitioner: Hafid Alaoui, Taxpayer
    For Department: Marc Alviso, Hearing Representative

C10a. Lawrence Lyle Palmer, 534236 (EA) +
C10b. Richard Scoles, 535973 (EA) +
C10c. Frank Nicholas Colson, 535974 (EA) +
    For Petitioners: Richard Scoles, Taxpayer
                  Lawrence L. Palmer, Representative
                  Frank Nicholas Colson, Representative
    For Department: Cary Huksoll, Tax Counsel

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C11.  Brian Yong Jun Kim and Diane H. Kim, 536295 (EA) +
   For Petitioners:  Brian Yong Jun Kim, Taxpayer
   __________________________ James Y. Lee, Representative
   For Department:  Marc Alviso, Hearing Representative

C12a. Vaskin Koshkerian, 624762 (STF) +
C12b. Vaskin Koshkerian, 607521 (EA) +
   For Claimants:  Vaskin Koshkerian, Taxpayer
   Roberto Bonito, Representative
   For Department:  Carolee Johnstone, Tax Counsel

C13.  College Shell, LLC, 576308 (AR) +
   For Petitioner:  Laraine C. Sliwoski, Representative
   For Department:  Scott Lambert, Hearing Representative

C14.  Eren Niazi, 482301 (GH) +
   For Petitioner:  Eren Niazi, Taxpayer
   __________________________ Joseph A. Vinatieri, Attorney
   For Department:  Erin Dendorfer, Tax Counsel

C15a. Kamaluddin & Khashwji Corp., 592883 (FH) +
C15b. Kamaluddin & Thobhani, Inc., 592886 (FH) +
   For Petitioners:  Suleman Kamaluddin, Taxpayer
   __________________________ Zulfiqar Khashwji, Taxpayer
   For Department:  Marc Alviso, Hearing Representative
C16a. Mark Andrew Zevotek, 507203 (EA) +  
C16b. Cheryl Ann Zevotek, 507207 (EA) +  
   For Taxpayers: Mark A. Zevotek, Taxpayer  
   Cheryl Ann Zevotek, Taxpayer  
   For Department: Kevin Smith, Tax Counsel  

C17. Osteria Panevino, Inc., 529994 (FH) +  
   For Petitioner: Nicola Bruno, Attorney  
   For Department: Scott Lambert, Hearing Representative  

C18. Garo Apo Garabedian, 522650 (AP) +  
   For Petitioner: Appearance Waived  
   For Department: Marc Alviso, Hearing Representative  

C19. Frances Phuong Tsu, 535710 (EA) +  
   For Petitioner: Frances Tsu, Taxpayer  
   For Department: Kevin Smith, Tax Counsel  

C20. Providence Health System – Southern California, 578178 (AS) +  
   For Claimant: Wade M. Downey, Representative  
   Roderick Calub, Representative  
   For Department: Scott Claremon, Tax Counsel  

C21. Magnum Breeze II, Inc., 538790 (EH) +  
   For Petitioner: Jack Kelley, Taxpayer  
   Dani Khouri, Representative  
   For Department: Scott Claremon, Tax Counsel  

C22. Eva Marie Tice, 484005 (UT) +  
   For Claimant: Eva Tice, Taxpayer  
   For Department: Erin Dendorfer, Tax Counsel  

D. Special Taxes Appeals Hearings  
   (Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)  

D1a. ESG Management, Inc., 481182, 510896, 574007 (STF) +  
D1b. Coastal Staffing, Inc., 523057 (STF) +  
D1c. Progressive Employer Solutions, Inc., 566371 (STF) +  
D1d. Staff Construction, Inc., 519219 (STF) +  
D1e. Staff Resources, Inc., 490566, 568810 (STF) +  
D1f. Your People Professionals, Inc., 523056 (STF) +  
D1g. Teamwork Human Resources, Inc., 551119, 561488 (STF) +  
D1h. Singlepoint Outsourcing, Inc., 522966 (STF) +  
   For Claimants: John L. Palmer, Attorney  
   For Department: Pamela Mash, Tax Counsel  
   For Department of Toxic Substances Control: Jennifer Connor, Attorney
D2a. Mikhael Issa Kamar, 449152 (STF) +
D2b. Mikhael Issa Kamar, 449153 (STF) +
   For Taxpayers: Nareg Gourjian, Attorney
   For Department: Pamela Mash, Tax Counsel

D3. John Issa Kamar, 463782 (DF) +
   For Petitioner: Nareg Gourjian, Attorney
   For Department: Pamela Mash, Tax Counsel

Petition for Release of Seized Property Hearing

D4. Ruby One Investment, Inc., 745225 (STF) +
   For Petitioner: Zul Hirani, Taxpayer
   For Department: Pamela Mash, Tax Counsel

Adjourn

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