STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
May 22-23, 2013
NOTICE AND AGENDA
Meeting Agenda (as of 5/23/2013 11:30 AM)

Agenda Changes

Webcast on Wednesday, May 22, 2013

Wednesday, May 22, 2013

10:00 a.m.  Board Meeting Convenes*

Board Committee Meetings Convene after Annual Photograph**

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 scheduled for the first day may be postponed to the subsequent day.

Board Meeting*

State-Assessed Properties Value Setting

Property Tax Matter - ‘CF’+ ........................................................................................................ Mr. Thompson

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

Board Member Annual Photograph

Board Committee Meetings**

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

I. 2013 Legislative Bills

Recommendation for Board Position

AB 575  Pirated Intellectual Property (V. Perez)

AB 919  Itinerant Veteran Vendors: Refunds (Williams)

AB 1412  Excess Tax Reimbursement: Direct Refund (Assembly Rev. & Tax.)
II. Discussion Items

Status of Fire Prevention Fee Bills

AB 23 — Repeals the State Responsibility Area (SRA) fire prevention fee. (Donnelly)

AB 124 — Repeals the fire prevention fee. (Morrell)

AB 468 — Repeals the fire prevention fee and substitutes a 4.8 percent surcharge on commercial and residential fire and multi-peril insurance policy premiums. (Chesbro)

AB 929 — Requires the Fire Board, in collaboration with the BOE, to develop a procedure for reimbursement of persons who have paid a fire prevention fee covering a structure that was previously in an area within a SRA, but that was determined to no longer be within a SRA’s boundaries. (Jones)

SB 17 — Intent only bill to repeal the fire prevention fee. (Gaines)

SB 125 — Exempts from the fire prevention fee property with a habitable structure that lies within both an SRA and the boundaries of a local fire district that provides fire protection service. (Gaines)

SB 147 — Exempts property owners with income of less than 200 percent of the federal poverty level from the fire prevention fee. (Gaines)

Customer Service and Administrative Efficiency Committee

Ms. Steel, Committee Chairwoman

1. BOE Web Redesign Presentation

Staff will present a PowerPoint presentation of the BOE Web Redesign. This will be an informational presentation only.

Board Meeting Reconvenes*

Special Presentation

➤ Report from Jozel Brunett, Chief Counsel, Franchise Tax Board
Report from Franchise Tax Board on Proposed First-Time Penalty Abatement Program.

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. Epicenter Communications, 568608 +
For Appellant: Sherry Mackey, Witness
Jacqueline Amrikhas, Representative
For Franchise Tax Board: David Muradyan, Tax Counsel
Craig Scott, Tax Counsel

B2. Michael C. Fletcher and Janis I. Fletcher, 603936 +
For Appellants: Michael Fletcher, Taxpayer
For Franchise Tax Board: Roman Johnston, Tax Counsel
Shane Hofeling, Tax Counsel

B3. Carolyn A. Harr, 599807 +
For Appellant: Carolyn Harr, Taxpayer
Kellen Furlin, Representative
For Franchise Tax Board: Eric Yadao, Tax Counsel
Diane Ewing, Tax Counsel

B4. Diane R. Bascom and Michael J. Bascom, 612494 +
For Appellants: Diane R. Bascom, Taxpayer
For Franchise Tax Board: Marguerite Mosnier, Tax Counsel
Diane Ewing, Tax Counsel

B5. Steve Hobart Ball, 629925 +
For Appellant: Waived Appearance
For Franchise Tax Board: Richard Tay, Tax Counsel
Diane Ewing, Tax Counsel

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

C1. Activator Methods International, Ltd., 510994 (OH) +
For Petitioner: G. Michelle Ferreira, Attorney
For Department: Scott Claremon, Tax Counsel

C2. R&G Schatz Farms, Inc., 547724, 588579, 592624 (KH) +
For Petitioner: Rodney Schatz, Taxpayer
Gayla Schatz, Taxpayer
Audrey D. Lopes-Dermond, Witness
For Department: Monica Silva, Tax Counsel

C3. Martel Toler and Nabel N. Musleh, 510343 (BH) +
For Petitioners: Waived Appearance
For Department: Scott Lambert, Hearing Representative
Local Tax Reallocation Hearings
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.***)

C4. City of Fillmore, 466375 +
For Petitioner: Alberto Torrico, Attorney
For Taxpayer: Alberto Torrico, Attorney
For Notified Jurisdiction:
   City of Burbank
   Robin Sturdivant, Representative
For Notified Jurisdiction:
   City of Fresno
   Janis Varney, Representative
   Eric Myers, Representative
For Notified Jurisdiction:
   City of Los Angeles
   Evelyn Fernandez-Melone, Representative
For Department: Cary C. Huxsoll, Tax Counsel

C5. City of Milpitas, 571838 +
For Petitioner: Janis Varney, Representative
   Eric Myers, Representative
For Notified Jurisdiction:
   City of San Jose
   Wendy Sollazzi, Representative
   Dat Vu, Representative
   Ryan Swanson, Representative
For Department: Cary C. Huxsoll, Tax Counsel

There are no items for the following matters:
D. Special Taxes Appeals Hearings
E. Property Tax Appeals Hearings

F. Public Hearings

F1. Business Taxpayers’ Bill of Rights Hearings..............................Mr. Gilman
   Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board’s administration of its tax programs, including sales and use taxes, environmental fees, fuel taxes, and excise taxes, and any problems identified in the Taxpayers' Rights Advocate’s Annual Report+.

F2. Property Taxpayers’ Bill of Rights Hearings..............................Mr. Gilman
   Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board’s administration of its tax programs, including state and county property tax programs, and any problems identified in the Taxpayers' Rights Advocate’s Annual Report+. 
G.  **Tax Program Nonappearance Matters – Consent**  
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

G1.  **Legal Appeals Matters** .................................................................Mr. Angeja

- **Hearing Notices Sent – No Response**
  1.  Yousif H. Halloum, 602160 (KH)
  2.  Rancho Marine Recycling, Inc., 559090 (KH)
  3.  Charan Singh Dhillon and Sukhwinder Singh, 536284 (KH)
  5.  Ceres Smog, Inc., 523738 (KH)

- **Petitions for Release of Seized Property**
  6.  Amy Hang, 681994 (STF)
  7.  MSB Enterprises, LLC, 682016 (STF)

- **Petitions for Rehearing**
  8.  Akop Jack Chichyan, Vicken Djeredjian, and Mnatsakan Mike Grigoryan, 388129 (STF)
  9.  C.D.H.S. Group, Inc., 506043 (EA)
  10.  Walid Khaled Awwad, 512991 (GH)
  11.  Yin Mei Liang, 492980 (EA)

G2.  **Franchise and Income Tax Matters** ..........................................Mr. Thompson

- **Hearing Notices Sent – No Response**
  1a.  James S. Gandrup, 605520
  1b.  Carol Grant, 600451
  1c.  Eldo Klingenberg, 600453
  1d.  Dan Pickell, 600488
  1e.  Marianne Pretscher-Johnson, 605527
  1f.  Darrell L. Rich, 608471
  2.  Larry M. Katz, 597600
  3.  Theadus N. Sterling III, 599547

- **Decisions**
  4.  Jian Chen, 562348
  5.  Herman Cooper and Wantzu Cooper, 570236
  6.  Nicholas Czuczko, 571225
  7.  Joseph Francis, 523692
  8.  Brian Greene, 601519
  9.  Baydzar Keosheyan, 574781
  10.  Sarah Lucas-Glassman, 554181
  11.  Melani Maxfield, 578134
  12.  Lamond Murray and Carmen Murray, 469418
  13.  Travis Rock, 593532
  14.  Richard A. Rungaitis, 578988
  15.  Leonardo R. Salim, 588482
  16.  Michael D. Schwab and Luann F. Schwab, 572563
  17.  Edwin Sibbaluca, 563450
  18.  John Sikora, 597738
  19.  Brian Stanton, 569821
  20.  Barry L. Weiss and Dorraine Gilbert Weiss, 605043

- **Petitions for Rehearing**
  21.  Ali Amidy and Guiti Nahavandi, 524954
  22.  Anser Hassan, 536983
  23a.  Alexander H. Watts, 587892
  23b.  Steven Olmos, 572574
  23c.  Gregory Stover, 572570
  23d.  Benjamin F. Killen, 597598
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. Wells Fargo Bank, National Association, 465976 (BH)
      2. Rubbermaid Incorporated, 562925 (OH)
      3. Valero Refining Company - California, 572716 (OH)
      4. Verizon Wireless (VAW), LLC, 479522 (AS)
      5. Apical Instruments, Inc., 624292 (GH)
   ➢ Relief of Penalty/Interest
   ➢ Denial of Claim for Refund
      8. R.R. Donnelley & Sons Company, 550107 (OH)

G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds ......................Mr. McGuire
   ➢ Credits and Cancellations
      1. Ahmed Bahman Lari, 482700 (DF)
      2. David Micmillian Garthwaite, 535945 (EH)
      3. Lourdes Maria Garthwaite, 535944 (EH)
   ➢ Refunds
      4. L.A. Unified School District, 575528 (AS)
      5. Turlock Irrigation District, 670040 (KH)
      6. Aero Systems Engineering, Inc., 599655 (OH)
      7. Mercedes-Benz USA, LLC, 713627 (KH)
      8. Lockheed Martin Corporation, 513371 (OH)
      9. Colbi Technologies, Inc., 670041 (EA)
     10. D Empire, LLC, 670044 (AS)

G6. Special Taxes Matters ........................................ Mr. Gau
   ➢ Relief of Penalty
      1. Central Cal Alliance for Health, 629940 (STF) ‘CF’
      2. Central Cal Alliance for Health, 629954 (STF) ‘CF’
      3. Inland Empire Health Plan, 636878 (STF) ‘CF’
      4. Commonwealth Land Title Insurance Company, 717027 (STF) ‘CF’

G7. Special Taxes Matters – Credits, Cancellations, and Refunds ...... Mr. Gau
   ➢ Refunds
      1. Liberty Mutual Insurance Company, 414290 (STF) ‘CF’
      2. Peerless Insurance Company, 414313 (STF) ‘CF’
      3. Netherlands Insurance Company, 414318 (STF) ‘CF’
      4. Liberty Insurance Corporation, 414292 (STF) ‘CF’
      5. Western United Insurance Company, 350929 (STF) ‘CF’
      6. Golden Eagle Insurance Corporation, 414320 (STF) ‘CF’
      7. Circle K Stores, Inc., 613280 (STF)
      8. Ratib Norzei, 570472 (STF)

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 – No Response
   1. Océ Financial Services, Inc., 473623 (OH) +
   ➢ Case Heard Not Decided
   2. City of Los Angeles – Controller, 489155, 509958 (AA) +

There are no items for the following matters:
H2. Franchise and Income Tax Matters
H3. Homeowner and Renter Property Tax Assistance Matters

H4. Sales and Use Taxes Matters .......................................................... Mr. McGuire
   ➢ Denial of Claim for Refund
   1. Mitsubishi Power Systems Americas, Inc., 594638 (OH)

There are no items for the following 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. Gau
   ➢ Audits
   1. Terra-Gen Dixie Valley, LLC (125) ‘CF’
   2. PNG Telecommunications, Inc. (7588) ‘CF’
   3. Global Tel"Link Corporation (7988) ‘CF’
   4. CMTel (USA), LLC (7990) ‘CF’
   5. Allstate Communications, Inc. (8022) ‘CF’
   6. Cbyond Communications, LLC (8049) ‘CF’
   7. Ymax Communications Corporation (8080) ‘CF’
   8. Conterra Ultra Broadband, LLC (8089) ‘CF’
   9. Ztelephony, LLC (8149) ‘CF’
   ➢ Unitary Escaped Assessment
   10. Northwestern Pacific Railroad (827) ‘CF’

I2. Offer in Compromise Recommendations ........................................... Mr. Anderson
   1. Raymond K. Ammari
   2. Sam Issa Dabai
   3. Walter Robert Evens
   4. Ui C. Hwang
   5. Ronnie A. Margolis
   6. Diane Heuvelman Michlig
   7a. Donna M. Orsi
   7b. Lorenzo N. Orsi
8. Yunkwon Pai
9. Quick Trip, Inc.
10a. Bryan Anthony Smith
10b. R & R Collective, Inc.
11. Gary L. Smith

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

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

J. Rulemaking

J1. Readoption of Emergency Regulation 2000, Retailer Reimbursement Retention + ................................................................. Mr. Heller

Recommendation and request for readoption of emergency Regulation 2000 to maintain the status quo while the Board considers the adoption of a permanent regulation.

There are no items for the following matters:
K. Business Taxes
L. Property Tax
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 +
• Michael Anglin
• Gary A. Bendett
• John Gagliani Jr.
• Gail C. Griffith

N2. Approval of Board Meeting Minutes
• September 12-13, 2012 +
• October 23-25, 2012 +

N3. Adoption of Property Tax Forms +
• BOE-60-AH Claim of Person(s) At Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling
Revised Box C to bold parenthetical phrase; added language regarding age requirements to the Certification Section; deleted "and/or" clause from instructions.
- **BOE-62**  
  *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling*
  Revised to add language regarding potential eligibility for additional benefits; deleted "the reverse side of this" clause from the instructions.

- **BOE-261-G**  
  *2014 Claim for Disabled Veterans’ Property Tax Exemption*
  Updated to include 2014 lien date exemption amounts and low-income household limit.

- **BOE-261-GNT**  
  *2014 Disabled Veterans’ Exemption Change of Eligibility Report*
  Revised to spell out APN; updated to include 2014 lien date exemption amounts and low-income household limit.

- **BOE-265**  
  *Cemetery Exemption Claim*
  Revised to add space for property identification at top of page 2; revised Section B to include language more relevant to current practices within the industry; revised instructions to correlate to changes made to Section B.

- **BOE-267-A**  
  *20__ Claim for Welfare Exemption (Annual Filing)*
  Revised to clarify that "an endorsed" copy of all amended organizational formative documents must be submitted to the Board.

- **BOE-502-A**  
  *Preliminary Change of Ownership Report*
  Extensive revisions following an interested parties process in which all issues were resolved following interaction with the California Assessors' Association, California Advocates on behalf of the California Escrow Association, Cal Tax Representatives, and other industry representatives. Added phrase in Part 1 to advise taxpayers of possible benefits to completing the section; clarified in Question C in Part 1 that while transfers can be between parents and children they can only be from grandparent(s) to grandchild(ren); added Question D to Part 1 (and re-lettered remaining questions) to accommodate newly enacted exclusion for certain cotenant transfers; deleted subsection 4 from Question K in Part 1 regarding "irrevocable trusts reverting within 12 years"; changed asterisk text to refer filer to the instructions; added various boxes to Part 3; clarified the examples in Question B in Part 4; added a "Please describe" area for Question E in Part 4; deleted the "under penalty of perjury" language from the Certification Section; added instructions for the form.
• BOE-502-AH  *Change in Ownership Statement*
Extensive revisions following an interested parties process in which all issues were resolved following interaction with the California Assessors' Association, California Advocates on behalf of the California Escrow Association, Cal Tax Representatives, and other industry representatives. Relocated the "Important Notice" from the first page to the top of the instructions page; added phrase in Part 1 to advise taxpayers of possible benefits to completing the section; clarified in Question C in Part 1 that while transfers can be between parents and children they can only be from grandparent(s) to grandchild(ren); added Question D to Part 1 (and re-lettered remaining questions) to accommodate newly enacted exclusion for certain cotenant transfers; deleted subsection 4 from Question K in Part 1 regarding "irrevocable trusts reverting within 12 years"; changed asterisk text to refer filer to the instructions; added various boxes to Part 3; clarified the examples in Question B in Part 4; added a "Please describe" area for Question E in Part 4; added instructions for the form.

• BOE-502-D  *Change in Ownership Statement—Death of Real Property Owner*
Revised to add "heirs" following beneficiaries in three places on page 1.

• BOE-571-L  *Business Property Statement for 2014*
Revised to include the 2014 lien date information; updated data in the BOE's "Use Tax Information" box in the instructions; revised existing text for the "Examples of Structure Items" and "Examples of Fixture Items" in the instructions to use consistent terminology.

• BOE-571-S  *Business Property Statement for 2014 (Short Form)*
Revised to include the 2014 lien date information; revised existing text for the "Examples of Structure Items" and "Examples of Fixture Items" in the instructions to use consistent terminology.

• BOE-576-D  *Vessel Property Statement*
Revised to add "CF Number" to the vessel registration box.

O.  **Adoption of Board Committee Reports and Approval of Committee Actions**
O1.  Legislative Committee
O2.  Customer Service and Administrative Efficiency Committee
P. Other Administrative Matters

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

1. Report on time extensions to Butte, Lake, Mariposa, Modoc, Monterey, Orange, Sierra, Sutter, Trinity, Yolo and Yuba Counties to complete and submit 2013/14 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155. +

2. Introduction of New Board of Equalization Logo ..................... Mr. Garza

3. CROS Project Update and Actions ........................................... Mr. Steen
   Progress on the CROS project to replace BOE’s two current tax legacy technology systems.

4. Marketplace Fairness Act of 2013 Update ......................... Mr. Bergkamp
   Status of federal legislation.

There are no items for the following matters:
P2. Chief Counsel Report
P3. Sales and Use Tax Deputy Director’s Report

P4. Property and Special Taxes Deputy Director’s Report......................... Mr. Gau

1. Approval of 2013/14 Tobacco Products Tax Rate +
   Staff recommendation for setting the 2013/14 fiscal year Tobacco Products Tax Rate.

2. Adoption of 4-R Act Equalization Ratio for 2013/14 +
   Ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.

3. CAL FIRE’s 2013 Focused State Responsibility Area Review
   Update on CAL FIRE’s proposed changes to their State Responsibility Area maps pursuant to Public Resource Code sections 4125-4128.

P5. Administration Deputy Director’s Report +................................. Ms. Houser

1. Contracts Over $1 Million
   a. Department of Motor Vehicles contract for collection of sales, use and/or special taxes pertaining to vehicles and undocumented vessels.+ 
   b. Department of Toxic Substance Control contract for collection of fees pertaining to hazardous waste.+

2. 2013/14 Budget Update - Information on the Governor’s 2013/14 Budget may be provided.
There are no items for the following matters:
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. Pending litigation:  City of Palmdale, et al. v. State Board of Equalization  
Los Angeles County Superior Court, Case Number BS124919  
City of Los Angeles v. State Board of Equalization  
Los Angeles County Superior Court, Case Number BS124950  
City of Alhambra, et al., v. State Board of Equalization  
Los Angeles County Superior Court, Case Number BS124978  
(Gov. Code § 11126(e)).

Q3. Discussion and action on personnel matters (Gov. Code, § 11126(a)).

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

Recess - The meeting will reconvene on Wednesday, May 23, 2013, at 9:30 a.m. for any items not concluded.

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 e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to www.boe.ca.gov and click on Webcast.

The hearing location is accessible to people with disabilities. Please contact Rose Smith at (916) 323-9656, or e-mail 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.

*** Municipalities are exempt from Contribution Disclosure requirements, for further information please telephone Richard Bennion, Contribution Disclosure Analyst at (916) 445-2130 or email: Richard.Bennion@boe.ca.gov.

+ 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.
STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
May 22-23, 2013
NOTICE AND AGENDA
Meeting Agenda (as of 5/22/2013 9:30 AM)

Agenda Changes

Webcast on Thursday, May 23, 2013

Thursday, May 23, 2013

9:30 a.m.  Board Meeting Reconvenes*

Items agendized for a previous day of this meeting, but not concluded, may be taken up today. No items are scheduled for this day at this time.

Adjourn

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+ 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.