



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

BETTY T. YEE
First District, San Francisco
SEN. GEORGE RUNNER (RET.)
Second District, Lancaster
MICHELLE STEEL
Third District, Orange County
JEROME E. HORTON
Fourth District, Los Angeles
JOHN CHIANG
State Controller
CYNTHIA BRIDGES
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
February 25-27, 2014
NOTICE AND AGENDA
Meeting Agenda (as of 2/14/2014, 5:00 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**

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.

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: Ronald A. Mollis, Attorney
 Charles A. Mollis, Attorney
 For Franchise Tax Board: Eric Yadao, Tax Counsel
 Karen Smith, Tax Counsel
 Michael Cornez, Tax Counsel

B3. Kevin H. Sullivan and Claire K. Sullivan, 610943 +

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 Assesseees' Presentations on Capitalization Rates and Other Factors Affecting Values Mr. Thompson**
1. State assesseees' 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 assesseees' 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. Josefina 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)
 3. St. Jude Medical S C, Inc., 677128 (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 RefundsMr. 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 Incinsurance 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 'CF' +
 2. La Paloma Generating Company, LLC (1112), 742923 'CF' +
 - 3a. GWF Energy, LLC – Hanford (1122), 743424 'CF' +
 - 3b. GWF Energy, LLC – Henrietta (1123), 743425 'CF' +
 - 3c. GWF Energy, LLC – Tracy (1124), 743427 'CF' +

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
 8. 2010, 2011, 2012, and 2013 Board Rolls of State-Assessed Property 'CF'
 9. 2013 Private Railroad Car Roll 'CF'
- I2. Offer in Compromise Recommendations.....Mr. Anderson
1. Bay Area Fence & Deck, Inc.
 2. John Buckley
 3. Cal-U-Rent of Thousand Oaks, Inc.
 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 ReportMr. 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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- ** 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.
- *** Municipalities are exempt from Contribution Disclosure requirements, for further information please telephone Toya P. Davis, Contribution Disclosure Analyst at (916) 327-1798 or email: Toya.Davis@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.



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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 Huxsoll, Tax Counsel

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C. Sales and Use Tax Appeals Hearings

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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: Garo Garabedian, Taxpayer
 For Department: Marc Alviso, Hearing Representative
- C19. Frances Phuong Tsu, 535710 (EA) +
 For Petitioner: Frances Tsu, Taxpayer
 For Department: Scott Claremon, 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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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 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.
- ** 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.
- *** Municipalities are exempt from Contribution Disclosure requirements, for further information please telephone Toya P. Davis, Contribution Disclosure Analyst at (916) 327-1798 or email: Toya.Davis@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.