



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
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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
450 N Street, Room 121, Sacramento**

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, September 23, 2014

CONFIDENTIAL

The following is a preliminary record of Board actions taken at the September 23, 2014, Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Rose Smith at (916) 323-9656 or e-mail: Rose.Smith@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Board Committee Meetings– Please see Page 13, O. Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

Board Meeting

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**
B1. Paula Trust, 759422

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B2. Denny L. Lira, 764604

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B3. ~~Ehud Yuhjtman and Dalia Yuhjtman, 772960~~

C. Sales and Use Tax Appeals Hearings

C1. Penryn Lumber Company, 554162 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board deferred consideration of the matter to the October 2014 Culver City meeting.	Mr. Horton	
	Ms. Steel	
	Mr. Runner	
	Ms. Yee	
	Mr. Chiang/ Ms. Mandel	

C2. ~~World Marketing Leader, Inc., 602909 (GH)~~

C3. Robert Gage Lesnett Revocable Trust, 625811 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition granted.	Mr. Horton	No
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	No
	Mr. Chiang/ Ms. Mandel	Yes

D. Special Taxes Appeals Hearing

D1a. Mox, Inc., 569235 (STF)

D1b. Mox, Inc., 570251 (STF)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied. The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are no items for the following matters:

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

G. Tax Program Nonappearance Matters – Consent

G1. Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
No final determination on sub-items 2a-c and 9a-d.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notice Sent – No Response
 1. Airmonterey, LLC, 554600 (UT)
 - 2a. ~~Adnan Y. Daher and Marlaine B. Daher, 611328 (BH)~~
 - 2b. ~~Adnan Y. Daher and Marlaine B. Daher, 611326 (BH)~~
 - 2c. ~~Adnan Y. Daher and Marlaine B. Daher, 611324 (BH)~~
 3. S. Peterson Enterprises, Inc., 597516, 597517 (AR)
- Petition for Release of Seized Property
 4. Almokhtar Hussein Alfareh, 784927 (STF)
 5. George Murrah and Feddah Daoud, 790418 (STF)
 6. Yolanda Sahagun, 792727 (STF)
 7. Khattar A. Tohme, 791350 (STF)
- Petitions for Rehearing
 8. Mohammad Khalid, 559974, 721406 (DF)
 - 9a. ~~Rashid & Sons, Inc., 533211 (AS)~~
 - 9b. ~~Three Four R, Inc., 532577 (AS)~~
 - 9c. ~~RD 786 Enterprises, Inc., 533217(AS)~~
 - 9d. ~~Z & R Oil Corporation, 532457 (AS)~~

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- UNOFFICIAL
- Hearing Notice Sent – No Response
 1. Nicholas Anthony Czuczko, 621011
 2. Elizabeth Johnson, 757564
 - Decisions
 3. Ace Ventures, LLC, 725833
 4. David John Adlington, 663736
 5. William S. Ayres, 628390
 6. Shih Jung Bai and Claudia Y. Bai, 717459
 7. Bayczech, LLC, 722046
 8. Paul Betz and Amy Betz, 733123
 9. D. Maurice Carmon, 733280
 10. William L. Chapin, 732938
 11. Carolyn L. Chiappino, 725819
 12. Christina Choi, 712953
 13. Kambiz Dianatkah, 732681
 14. Jason L. Diaz and Sherri A. Diaz, 739067
 15. Gary P. Dubois, 743473
 16. Ray Exley, 738670
 17. Christy Foley and Patrick Foley, 728000
 18. Samuel W. Fordyce and Sally G. Fordyce, 731247
 19. Shin Ham J. Fu and Shu Chu Fu, 609646
 20. Charles K. Gifford, Jr. and Elizabeth P. Gifford, 743474
 21. Daxius Gregory, 740006
 22. Wolfgang Haerle and Cornelia Haerle, 589266
 23. Michael Hernandez, 717026
 24. Wood R. Hill and Dena M. Hill, 742683
 25. Martin Horcasitas, 678063
 26. Fletcher H. Hyler, 608068
 27. Eugean Kohl and Mary Lou Kohl, 626152
 28. Geneal Majors, 741233
 29. James A. Morgan and Mary Alice Morgan, 724155
 30. Daniel Rivas, 782692
 31. Veronica Rogers (Chormicle) and Michael Chormicle, 574411
 32. Segall Geophysical Services, LLC, 738606
 33. Xiaoyu Sun, 716472
 34. Charles Updegrove, 756086
 35. Eugene Vollucci and Barbara Vollucci, 595337
 36. Pauline E. Wallner, 727531
 37. William H. Gietter Trust B, 594611
 38. James A. Wittling and Angela Wittling, 719027
 39. Irving P. Zuckerman and Christine S. Zuckerman, 741825
 - Petitions for Rehearing
 40. George Mak, 610342
 41. David R. Mills, 715376
 - 42a. Glen Steward and Jill Steward, 631064
 - 42b. Gregory Bischoff and Bonita Bischoff, 635970

G3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes – except not participating in sub-item 15

- Redeterminations
 1. Hoshizaki America, Inc., 734257 (OH)
 2. Michael P. Layman, 658127 (EH)
 3. Dwight C. Esnard, 658125 (EH)
 4. Novitex Enterprise Solutions, Inc., 743694 (OH)
 5. McDonnell Douglas Corporation, 496917 (OH)
 6. World Wide Parts & Accessories Corp., 718126 (CH)
 7. Ricoh Production Print Solutions, LLC, 611793 (OH)
- Relief of Penalty/Interest
 8. Capital Dynamics US Solar-Procurement 1, LLC, 823083 (BH)
 9. Abener Teyma Mojave General Partnership, 814058 (OH)
- Denials of Claims for Refund
 10. Cig Financial, 482553 (EA)
- Grant-One Day Interest Relief
 11. S&S Seeds, Inc., 816212 (GH)
 12. Creative Bus Sales, Inc., 823086 (EH)
 13. The Bradbury Company, Inc., 816216 (OH)
 14. Business Interiors Northwest, Inc., 814060 (OH)
 15. Cemex Construction Materials Pacific, LLC, 816213 (OH)
 16. JBK Enterprise Group, Inc., 814059 (DF)
 17. Sonia Evelyn Santos, 816219 (CH)
 18. Vermont Outlet, Inc., 823087 (AS)
 19. Zep Vehicle Care, Inc., 823084 (OH)
 20. Sonus-USA, Inc., 816218 (OH)
 21. CP Sales, LLC, 814061 (OH)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes – except not participating in sub-item 24

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- Credits and Cancellations
 1. Benjarong, Inc., 814371 (EH)
- Refunds
 2. S.C. Johnson & Son, Inc., 772181 (JH)
 3. Marble Systems Installation, Inc., 597555 (BH)
 4. Fletcher Jones Motor Cars, Inc., 668913 (EA)
 5. 7-Eleven, Inc., 601929 (OH)
 6. Professional Hospital Supply, Inc., 772603 (EH)
 7. Bank of the West, 719655 (CH)
 8. Optical Coating Laboratory, Inc., 815747 (JH)
 9. Century Theatres, Inc., 814038 (OH)
 10. The Boeing Company, 812759 (OH)
 11. Miller Brewing Company, 799352 (EA)
 12. Cinemark USA, Inc., 814042 (OH)
 13. Howard Hughes Medical Institute, 609233 (OH)
 14. BMW of North America, 822159 (OH)
 15. Chrysler, LLC, 819045 (OH)
 16. UPS Oasis Supply Corp., 628391 (OH)
 17. Remec Microwave, Inc., 760066 (FH)
 18. Berlin Packaging, LLC, 785271 (OH)
 19. PGA Tour, Inc., 744433 (OH)
 20. Niscayah, Inc., 773743 (CH)
 21. Edison Material Supply, LLC, 770275 (EA)
 22. Mobile Mini, LLC, 742808 (OH)
 23. Abaxis, Inc., 823049 (CH)
 24. Citrix Systems, Inc., 594263 (OH)
 25. Hitachi Data Systems Credit Corp., 774774, (GH)
 26. Lobel Financial Corporation, 603823 (EA)
 27. Lobel Financial Corporation, 785254 (EA)
 28. IPC (USA), Inc., 711957 (EA)
 29. United Auto Credit Corporation, 799340 (EA)
 30. Scholastic Book Fairs, Inc., 627529 (OH)
 31. Sysmex America, Inc., 738981 (OH)
 32. Cig Financial, 482553 (EA)
 33. Qualcomm Memos Technologies, Inc., 817506 (FH)
 34. Williams Scotsman, Inc., 531532 (OH)
 35. Clearedge Power, Inc., 788455 (OH)
 36. MC Sign, LLC, 624856 (OH)
 37. Compumail Information Services, Inc., 814624 (CH)
 38. West Coast University, Inc., 774771 (EA)
 39. JX Nippon Oil & Energy Corp., 731956 (OH)
 40. Western Federal Credit Union, 745218 (AS)

- G6. Special Taxes Matters
There are no items for this matter.

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G7. Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

- Refunds
 1. CSAA Insurance Exchange, 817248 (STF) 'CF'

G8. Property Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Timber Yield Tax Claim for Refund
 1. J.W. Bamford, Inc., 840852

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

H1. Legal Appeals Matters

- Hearing Notice Sent – No Response
 1. Jeffrey Scott Mankins, 467919, 760227 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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- Cases Heard Not Decided
 - 2. ~~James Eugene Goldstein, 442332 (AC)~~
 - 3. College Shell, LLC, 576308 (AR)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

4. Y & S Enterprises, Inc., 492513 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Petitions for Rehearing

5. Anderson Audio Visual-East Bay, LLC, 511892 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for rehearing denied and approved adjustments as recommended by the Appeals Division.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

6. Andrew Steven Roganson, 538417, 737457 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board deferred consideration of the matter to the October 2014 Culver City meeting.	Mr. Horton	
	Ms. Steel	
	Mr. Runner	
	Ms. Yee	
	Mr. Chiang/ Ms. Mandel	

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➤ Section 40 (AB 2323) Matters
7. Akop Jack Chichyan, 388129 (STF)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board adopted the written decision as presented by staff.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H2. Franchise and Income Tax Matters
➤ Hearing Notice Sent – No Response
1. Daniel F. Dong, 734198

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~2. Reynolds K. Ohai, 624635~~
3. Ned Yamin and Haideh Yamin, 603221

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Decisions
4. Alberto A. Delpino, 576143

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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- Petitions for Rehearing
 - 5. Todd Bentley and Kate Bentley, 593582

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for rehearing granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.

- H4. Sales and Use Taxes Matters
 - Redeterminations
 - 1. Sony Electronics, Inc., 524880 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not Participating

- H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
 - Refunds
 - 1. Sony Electronics, Inc., 825512 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not Participating

There are no items for the following matters:

- 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

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I. Tax Program Nonappearance Matters**I1. Property Taxes Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

- Audits
 1. BCE Nexxia Corporation (8032) 'CF'
 2. AboveNet Communications, Inc. (7837) 'CF'
- Board Roll Changes
 3. 2011, 2012, and 2013 Board Rolls of State-Assessed Property 'CF'

I2. Offer in Compromise Recommendations

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1. Audcon Group of Companies, Inc.
2. John A. Bart
3. Tye Allon Bayless
4. California Granite & Tile, Corp.
5. James David Frasco
- 6a. Karanjit Singh Gill
- 6b. Jasvir Kaur Gill
7. Valeri Ghazaryan
8. Richard Nolan Hill
9. King Capital, LLC
- 10a. Jason Yoohwan Oh
- 10b. Jane Yoon Oh
11. Rigoberto Pena
12. Laquetta Karen Perry
13. R & R Furniture Co., Inc.
14. William Warren Rader
15. Gary Beeman Rogers
- 16a. SCB, LLC
- 16b. Stephen Wolchuk
17. Nam Ky Ton
18. John Michael Villeneuve

- I3. Local Tax Reallocation Matters
 - Section 40 (AB 2323) Matters
 - 1. City of Fillmore, 626418

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board adopted the written decision as presented by staff.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Chief Counsel Matters

- J. Rulemaking
 - Section 100 Changes**

- J1. Cigarette and Tobacco Products Licensing Act Regulations 4604, *Penalties for Licensed or Unlicensed Wholesalers and Distributors*, and 4605, *Penalties for Licensed or Unlicensed Manufacturers and Importers*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are no items for the following matters:

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

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Administrative Session**N. Consent Agenda**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

N1. Retirement Resolutions

- Christine Cardoza
- Doris Y. Chiang
- Roberta Cornell
- Donna M. Corrigan
- Julio DeAnda
- Julie Elliott
- Terry Elliott
- Diane L. Griffin
- Rick Guidera
- Marie Hernandez
- Amy A. Hibbitt
- Wayne G. Hill
- Brian Ishimaru
- Steven C. Kamlin (Amended)
- Kevin Long
- Cherie L. McCormick
- Mark Peletta
- Charles Press
- Gregory Reynolds
- Kathleen Roberts

N2. Approval of Board Meeting Minutes

- July 17, 2014
- August 5-6, 2014

N3. Proposed revisions to Audit Manual, Chapter 3, *Audit Working Papers***N4. Proposed revision to Compliance Policy and Procedures Manual, Chapter 5, *Returns*****N5. Adoption of Property Tax Form**

- BOE-64-SES *Initial Purchaser Claim for Solar Energy System New Construction Exclusion*

O. Adoption of Board Committee Reports and Approval of Committee Actions**O1. Customer Service and Administrative Efficiency Committee**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Mr. Horton	Yes
	Ms. Steel	Yes
For details see:	Mr. Runner	Yes
www.boe.ca.gov/meetings/custsrv/custsrv14.htm	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

O2. Business Taxes Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Mr. Horton	Yes
	Ms. Steel	Yes
For details see:	Mr. Runner	Yes
www.boe.ca.gov/meetings/btc2014.htm	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

P. Other Administrative Matters

P1. Executive Director's Report

1. Report on Fiscal Year 2013-14 Accomplishments
2. Approval of the 2015 Board Workload Plan

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board ordered that March 24 be removed from the meeting dates and that the proposed 2015 Board Workload Plan otherwise be approved as presented by staff.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

3. CROS Project Update and Actions

P2. Chief Counsel Report

1. Tax Recovery and Criminal Enforcement

P3. Sales and Use Tax Deputy Director's Report

1. Revenue and Taxation Code Section 6355, *Coins and Bullion*, "Bulk" Sale Threshold for 2015

P4. Property and Special Taxes Deputy Director's Report

1. Informational Report on the 2015 Hazardous Substances Fees and Occupational Lead Poisoning Prevention Fee Rates

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

Q. Closed Session