



STATE BOARD OF EQUALIZATION  
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State Controller, Sacramento

RAMON J. HIRSIG  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
450 N Street, Room 121, Sacramento  
NOTICE AND AGENDA**

**Tuesday, February 8, 2005**

Agenda items occur sequentially. When circumstances warrant, the Chair may modify the order of the items on the agenda.

**BOARD MEETING\* (convenes at 9:30 a.m.)**

**ORAL HEARINGS**

**A. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARING**

- A1 Boston Scientific Corporation, 244315  
For Claimant: Derick J. Brannan, Representative  
Joseph J. Mandell, Representative  
Terence M. Corrigan, Taxpayer  
For Franchise Tax Board: Brian Miller, Tax Counsel

**B. SALES AND USE TAX APPEALS HEARINGS**

- B1 Intaglio Corporation, 87725  
For Claimant: Roger A. Weiler, Taxpayer  
For Department: Randy Ferris, Tax Counsel
- B2 Roger Allen Hansel, 214642  
For Petitioner: Jesse McClellan, Representative  
For Department: Kevin Hanks, Hearing Representative
- B3 Great Mall Carpet, Inc., 219576  
For Petitioner: Bradley Kass, Attorney  
Sasan Raissi, Taxpayer  
Babak Raissi, Taxpayer  
For Department: Kevin Hanks, Hearing Representative
- B4 Hoffmann Home Care, Inc., 244385  
For Petitioner: Abe Golomb, Representative  
For Department: Kevin Hanks, Hearing Representative

B5 Pirooz and Judy S. Haghghi, 239666  
 For Petitioner: Pirooz Haghghi, Taxpayer  
 For Department: Kevin Hanks, Hearing Representative

B6 Ayesh H. Ayesh, 235815  
 For Petitioner: George Fakhouri, Representative  
 For Department: Kevin Hanks, Hearing Representative

B7 Kathleen Lovell Lemons, 258455  
 For Claimant: Douglas Murken, Attorney  
 Kathleen L. Lemons, Taxpayer  
 For Department: Jeff Graybill, Tax Counsel

**C. SPECIAL TAXES APPEALS HEARINGS**  
*THERE ARE NO ITEMS FOR THIS MATTER*

**D. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS**  
*THERE ARE NO ITEMS FOR THIS MATTER*

**E. PROPERTY TAX APPEAL HEARINGS**  
*THERE ARE NO ITEMS FOR THIS MATTER*

**F. PUBLIC HEARING**

**F1 Property Taxes – State Assessee Presentations on Capitalization Rates & Other Factors Affecting Values .....Mr. Siu**

Board will hear: 1) state assessees’ presentations on capitalization rates and other factors and procedures affecting 2005-06 values of California state-assessed public utilities and railroads; and, 2) private railroad car assessees’ presentations on factors and procedures affecting 2005-06 taxable values of private railroad cars.

Speaker: Peter Michaels, Various State Assessee  
 Lance Hall, FMV Opinions, Inc. Capitalization Rates  
 Robert E. Dietrich, FMV Opinions, Inc. Capitalization Issues  
 Patrick Rosvall, Cooper, White & Cooper, Assessed Telephone Companies

**PROGRAM NONAPPEARANCE MATTERS – CONSENT**

**G1 Legal Appeals Matters .....Mr. Levine**

- Petition for Rehearing
  1. David M. Golumbic, 216561
- Petition for Release of Seized Property
  2. Ibraim S. Razuck, 282686

**G2 Franchise and Income Tax Matters..... Ms. Stanislaus**

- Decisions
  1. Ken M. Aronovsky, 266622
  2. Robert S. and Tammy M. Dunn, 258755
  3. John Michael Fox, 240642
  4. Kevin Richard Fuller, 246285
  5. Goerl Properties Company, 258581
  6. John Hysore, 260583, 263300, 268643
  7. Howard Marcus, 183969
  8. Octavius and Araceli Quijada, 250136
  9. Morris and Ann Schwartz, 268313
  10. Raymond Voelke, 246153  
Alicia Oliger, 259797
- Petition for Rehearing
  11. Donald L. Hughes, 236318

**G3 Homeowner and Renter Property Tax Assistance Matters..... Ms. Stanislaus**

- Decisions
  1. Alicia Antunez, 269667
  2. George Brent, 268783
  3. Sheryl Gaspers-Martin, 264485
  4. E. H. Schenk, 260769
- Petition for Rehearing
  5. Connie Wong, 242324

**G4 Sales and Use Taxes Matters ..... Ms. Henry**

- Redeterminations
  1. The C.I.T. Group/Equipment Financing, 268624
  2. Price Auto Outlet of California, Inc., 261344
  3. Softmart Commercial Services, Inc., 263587
  4. Transamerica Business Credit Corporation, 235173
  5. Penhall Company, 266729
- Relief of Penalty
  6. Wells Fargo Financial Leasing, Inc., 290771
  7. USB Leasing LT., 293149
- Denials of Claims for Refund
  8. Comp USA, Inc., 17115
  9. Intevac, Inc., 271017
  10. Carmel Financial Corporation, Inc., 156338
  11. Phillips Plastics Corporation, 190713
  12. Inacom Corporation, 241085

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

- Credits and Cancellations
  1. P.J.N. Consultants, Inc., 292973
  2. GE Smallworld (US), Inc., 258695
- Refunds
  3. N.G.P. Motors, Inc., 285809
  4. Dicon Fiberoptics, Inc., 209708
  5. Harco Leasing Company, Inc., 289627
  6. Josten's, Inc., 284812
  7. Americold Corporation, 287965, 207122
  8. Herff Jones, Inc., 253680
  9. Lanier Worldwide, Inc., 287942
  10. Schieffelin Partner, Inc., 195930
  11. WYKO Corporation, 207099
  12. Ixia Communications, 254265, 221953
  13. Zappos.Com, Inc., 288175
  14. East & West Alum Craft, Ltd., 289744
  15. Superior Exhibits & Design, Inc., 214588
  16. Union Oil Company of California, 288862
  17. The Valspar Corporation, 288205
  18. K-B of California, Inc., 287644
  19. Wescom Credit Union, 287946
  20. Americredit Financial Service, Inc., 253679
  21. Top Auto Finance, Inc., 289943
  22. Bay Federal Credit Union, 243844
  23. Apollo Information Systems Corporation, 289290
  24. Heritage Community Credit Union, 286400

**G6 Special Taxes Matters ..... Mr. Gau**

- Relief of Penalty
  1. American Procurement & Logistics Company, 272550
- Denial of Claim for Refund
  2. Less Hassle, Inc., 89000961070

**G7 Special Taxes Matters – Credits, Cancellations, and Refunds..... Mr. Gau**

- Refunds
  1. Aetna Life Insurance Company, 288825 – “CF”
  2. Consec Life Insurance Company, 269680 – “CF”

**G8 Property Tax Matters**

*THERE ARE NO ITEMS FOR THIS MATTER*

**H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY****H1 Legal Appeals Matters***THERE ARE NO ITEMS FOR THIS MATTER***H2 Franchise and Income Tax Matters ..... Ms. Stanislaus**

## ➤ Decisions

1. Clayinvest, Inc., 249945
2. Sherrie D. Haney, 246253
3. Scott R. and Judith E. Martin, 253561
4. Medsearch, Inc., 253647
5. Terry W. and Dawn W. Williamson, 241485

## ➤ Petition for Rehearing

6. Mercury General Corporation, 145450

**H3 Homeowner and Renter Property Tax Assistance Matters ..... Ms. Stanislaus**

## ➤ Decision

1. Pun Loi Wong, 262990

**H4 Sales and Use Taxes Matters***THERE ARE NO ITEMS FOR THIS MATTER***H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds..... Ms. Henry**

## ➤ Refund

1. Michael Sun, 267107

**H6 Special Taxes Matters***THERE ARE NO ITEMS FOR THIS MATTER***H7 Special Taxes Matters – Credits, Cancellations, and Refunds..... Mr. Gau**

## ➤ Refunds

1. MV Transportation, 245295
2. Ultramar, Inc., 293338 – “CF”
3. Exxon Mobil Corporation, 246438, 288967 – “CF”

**H8 Property Tax Matters***THERE ARE NO ITEMS FOR THIS MATTER***I. TAX PROGRAM NONAPPEARANCE MATTERS - NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE****I1 Property Taxes Matters***THERE ARE NO ITEMS FOR THIS MATTER*

**CHIEF COUNSEL MATTERS**

- J. Rulemaking**  
*THERE ARE NO ITEMS FOR THIS MATTER*
- K. Business Taxes**  
*THERE ARE NO ITEMS FOR THIS MATTER*
- L. Property Tax.....Ms. Cazadd**  
➤ Board Consideration of Findings and Decisions  
L1 Covad Communications Company (7706), 269509
- M. Other Chief Counsel Matters**  
**M1 Implementation of Limited Peace Officer Status .....Ms. Ograd**

**ADMINISTRATIVE SESSION**

- N. Consent Agenda..... Ms. Pellegrini**  
**N1 Approval of Board Employee Retirement Resolution**  
• Janet Prezia  
• Kirsten H. Steen  
**N2 Approval of Board Meeting Minutes**  
• November 4, 2004  
**N3 2005 Timber Advisory Committee Membership**
- O. Board Committee Report**  
*THERE ARE NO ITEMS FOR THIS MATTER*
- P. Other Administrative Matters**  
**P1 Executive Director's Report.....Mr. Hirsig**  
Executive Director's opportunity to report on matters of interest to the Board.  
1. Electronic Services Update  
2. Assessment Appeals Board Member Training  
**P2 Finance Letters ..... Ms. Zentner**  
1. Out-of-State Legal Cases  
2. Consumer Use Tax Section Revenue Enhancement  
3. Revised Alternative Cigarette Tax StampsProject
- ANNOUNCEMENT OF CLOSED SESSION..... Ms. Pellegrini**
- Q. Closed Session**  
Q1 Discussion and action on personnel matters (Govt. Code § 11126(a))

**OPEN SESSION****ADJOURN**

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Deborah Pellegrini, 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.

"CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.

Agenda items occur sequentially. When circumstances warrant, the Chair may modify the order of items as they appear on the agenda. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394, or e-mail [Gary.Evans@boe.ca.gov](mailto:Gary.Evans@boe.ca.gov), to make special arrangements.