State of California | Board of Equalization

Memorandum

To : Mrs. Janice Masterton

Date : May 20, 1992

From : Mary C. Armstrong
Legal

Subject : **GTE California Incorporated (201)**
Petition for Reassessment of Escape Assessment
Appeal No. EAU92-001
Contribution Disclosure Opinion 92-8

This is in response to your memorandum of May 15, 1992, in which you requested our opinion regarding the following:

The referenced taxpayer's Petition for Reassessment of Escape Assessment is scheduled for the May 29, 1992 agenda as a consent matter. This Petition was previously the subject of some settlement discussions. During the course of the settlement discussions, it may be that a member contacted the staff or a party about this matter. You wish to know whether, in light of these facts, the matter should be considered an adjudicatory proceeding within the meaning of Government Code Section 15626 and whether contribution disclosure inquiries should be sent to the referenced taxpayer.

Generally, a consent calendar matter is not considered adjudicatory within the meaning of Government Code Section 15626 unless "the matter has previously appeared on the calendar as a nonconsent item,...or the item is one about which the member has previously contacted the staff or a party." (Gov. Code § 15626(h)(5).)

Because, in this situation, there is a possibility a member contacted the staff or a party, thus making the matter adjudicatory rather than a consent calendar matter, we would concur with your proposal that contribution disclosure inquiries should be sent to the referenced taxpayer.

If you have further questions concerning this matter, we will be happy to discuss them with you.

Mary C Armstrong

MCA:wk
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cc: Contribution Disclosure Binder Distribution List