

Appeal of T. J. Horgan Co.

apparently will eliminate the necessity for the proposed additional assessment, we must hold, consequently, that the Commissioner erred in overruling appellant's protest thereto.

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protest of T. J. Horgan Co., a corporation, against a proposed additional assessment based upon the return of said corporation for the period ended February 28, 1930, under Chapter 13, Statutes of 1929, be and the same is hereby reversed. Said ruling is hereby set aside and said Commissioner is hereby directed to proceed in conformity with this order.

Done at Sacramento, California, this 17th day of February, 1933, by the State Board of Equalization.

R. E. Collins, Chairman
Jno C. Corbett, Member
H. G. Cattell, Member
Fred E. Stewart, Member

Attest: Dixwell L. Pierce, Secretary