

*Honoring*  
**RUTH E. BETRON**  
*On Her Retirement*

**WHEREAS**, *Ruth E. Betron, Associate Tax Auditor in the New York Office within the Sales and Use Tax Department, retired on January 31, 2012, after twelve years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

**WHEREAS**, *Ruth began her career with the Board of Equalization on December 11, 2000, as a Tax Auditor in the Sales and Use Tax Department's New York Office; and*

**WHEREAS**, *as a result of diligent work and demonstrated ability, in June 2005, she advanced to the position of Associate Tax Auditor; and*

**WHEREAS**, *throughout her many years of service, she has served the people of this state with fairness and dedication: Therefore be it*

**RESOLVED**, *that we, the Members of the Board, do hereby extend to Ruth E. Betron our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-ninth day of February 2012, by the State Board of Equalization.*

*Honoring*  
**ALLEN D. BROWN**  
*On His Retirement*

***WHEREAS,** Allen D. Brown, Associate Tax Auditor in the Sales and Use Tax Department, Redding Office, will retire on March 23, 2012, after twenty years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

***WHEREAS,** Allen began his career with the Board of Equalization on May 5, 1992, as a Tax Auditor in the Redding Office of the Sacramento District; and*

***WHEREAS,** as a result of diligent work and demonstrated ability, in May 2001, he advanced to the position of Associate Tax Auditor; and*

***WHEREAS,** throughout his many years of service, Allen has served the people of this state with fairness and dedication: Therefore be it*

***RESOLVED,** that we, the Members of the Board, do hereby extend to Allen D. Brown our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-ninth day of February 2012, by the State Board of Equalization.*

Honoring  
**MARILYN HARDY**  
On Her Retirement

***WHEREAS,** Marilyn Hardy, Training Officer I in the Training and Employee Development Section of the Human Resources Division, retired on December 30, 2011, after thirty-one years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

***WHEREAS,** Marilyn began her career with the State of California on December 2, 1974, and came to the Board of Equalization on August 2, 1995, as an Office Technician in the Property Taxes Department; and*

***WHEREAS,** as a result of diligent work and demonstrated ability, she advanced, first earning appointment to the positions of Personnel Specialist, and after ably serving the Human Resources Division, she moved to the Training and Career Development Section, advancing to the position of Training Officer I; and*

***WHEREAS,** throughout her many years of service, Marilyn has served the people of this state with fairness and dedication: Therefore be it*

***RESOLVED,** that we, the Members of the Board, do hereby extend to Marilyn Hardy our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-ninth day of February 2012, by the State Board of Equalization.*

Honoring  
**SHARON KING**  
On Her Retirement

**WHEREAS**, Sharon King, Associate Governmental Program Analyst in the Tax and Fee Case Management Section, Board Proceedings Division, retired on January 22, 2012, after twenty-eight years of outstanding and meritorious service to the State of California and the State Board of Equalization; and

**WHEREAS**, Sharon began her career with the Department of Consumer Affairs on March 19, 1984, as a Stenographer; and

**WHEREAS**, as a result of diligent work and demonstrated ability, she advanced to positions of increasing responsibility, first earning appointment to the position of Office Technician in the Petitions Section, Board of Equalization, and after ably serving, she advanced to the position of Staff Services Analyst in the Board Proceedings Division; and

**WHEREAS**, in recognition of her outstanding leadership skills and proven professionalism, she was appointed to the position of Associate Governmental Program Analyst in the Tax and Fee Case Management Section, Board Proceedings Division on January 1, 2011; and

**WHEREAS**, throughout her many years of service, Sharon has served the people of this state with fairness and dedication: Therefore be it

**RESOLVED**, that we, the Members of the Board, do hereby extend to Sharon King our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.

Adopted at Sacramento, California, this twenty-ninth day of February 2012, by the State Board of Equalization.

Honoring  
**SUE TEAMAN**  
On Her Retirement

**WHEREAS**, Sue Teaman, Business Taxes Specialist I in the Van Nuys Office, retired on October 5, 2010, after twenty-eight years of outstanding and meritorious service to the State of California and the State Board of Equalization; and

**WHEREAS**, Sue began her career with the Board of Equalization on October 18, 1982, as a Tax Auditor in the Van Nuys Office; and

**WHEREAS**, as a result of diligent work and demonstrated ability, she advanced to positions of increasing responsibility, first earning appointment to the position of Associate Tax Auditor on January 1, 1989; and

**WHEREAS**, she was promoted to Business Taxes Specialist I on June 1, 2009, where she served until her retirement; and

**WHEREAS**, throughout her many years of service, Sue has served the people of this state with fairness and dedication: Therefore be it

**RESOLVED**, that we, the Members of the Board, do hereby extend to Sue Teaman our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.

Adopted at Sacramento, California, this twenty-ninth day of February 2012, by the State Board of Equalization.

Honoring  
**KENNETH W. TOPPER**

*On His Retirement*

**WHEREAS**, *Kenneth W. Topper joined the Deputy Director of the Administration Department staff as Special Advisor in September 2005. His primary responsibility was in the development and implementation of program efficiencies and identifying cost savings for the agency. He was later appointed Chief over the Administration Department Planning and Training Division; and then accepted his current position as the Chief, Acquisitions Branch, which is responsible for the coordination and oversight of all contracts and purchasing activities for the Board of Equalization; and*

**WHEREAS**, *Kenneth served First District Board Members Johan Klehs, Carole Migden, and Betty Yee as their Professional Advisor. His primary responsibilities were in the areas of communication, constituent relations, and program efficiencies – areas in which we all know and agree are Mr. Topper's strong suit. In addition, he provided counsel to the Board Members regarding tax issues, agency operations, preparation of summaries, and worked with legislators, their staff, other state agencies, leaders in the private industry, state and national tax authorities, and the media; and*

**WHEREAS**, *Kenneth spent twelve years at the State Capitol as a consultant to both Senators David Roberti and Bill Lockyer during their terms as President pro Tempore of the California State Senate. Mr. Topper joined the State Board of Equalization in 1998 as a Management Analyst in the Agency Planning and Research Division. Then was promoted to Staff Services Manager I, Agency Planning Leader for the Strategic Planning Section; and*

**WHEREAS**, *Kenneth is the recipient of many awards honoring his strong commitment to the community, including the Pastoral Care Services Award by the California Medical Facility; Outstanding Community Services Award for KOVR Channel 13 Documentary; an Honorary Services Award from the United Cerebral Palsy; an Outstanding Public Service, KOVR Channel 13 Jefferson Award; an Honorary Services Award from the California Congress of PTA; Outstanding Achievement in Enhancing Community Services for People Living with HIV/AIDS; Honorary Service from the California Hemophilia Council; named Man of the Year, MGW Newspaper Triumphs Award; and last but certainly not least, Mr. Topper has been recognized by the Board of Equalization receiving both the Superior Accomplishment Award and Sustained Achievement Award; and*

**WHEREAS**, *Kenneth, when not working or receiving awards, escapes to his mountain retreat located in the beautiful Smokey Mountains of Asheville, North Carolina, hiking with his dog Buddy; watching his favorite DVDs; listening to music; and sharing his contagious laughter with family and friends: Therefore be it*

**RESOLVED**, *that we, the Members of the Board, do hereby extend to Kenneth W. Topper our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and the people of the State of California; our congratulations on his well-deserved retirement, and wish him happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-ninth day of February 2012, by the State Board of Equalization.*