



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
UNION BLUE GRAVEL MINING COMPANY )

Appearances:

For Appellant: Messrs. McCutchen, Olney, Mannon and  
Greene, San Francisco  
For Respondent: Reynold E. Blight, Franchise Tax Com-  
missioner; Frank L. Guereña, San Francisco

O P I N I O N

This is an appeal, pursuant to Section 25 of the California Bank and Corporation Franchise Tax Act (Chap., 13, Stats. 1929), from the action of the Franchise Tax Commissioner in overruling the protest of Union Blue Gravel Mining Company against a proposed assessment of the minimum tax, with interest.

The facts in this case are practically identical with those in the matter of the appeal of Magalia Mining Company in which an opinion has been filed this day. The only substantial difference is that Union Blue Gravel Mining Company has property located in Nevada County and has received small sums occasionally paid by neighboring ranchers for the privilege of feeding their stock on grass growing upon the land. In view of the doctrine expressed in the case of Jasper & E. Ry Co. v. Walker, 238 Fed. 533, 537, cited in our opinion relating to the Magalia case, we do not apprehend that this circumstance alters the conclusion that the corporation is not "doing business".

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding and in the matter of the appeal of Magalia Mining Company, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the action of Reynold E. Blight, Franchise Tax Commissioner; in overruling the protest of Union Blue Gravel Mining Company, a corporation, against a proposed assessment of the minimum tax and interest thereon 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 7th day of January, 1930, by the State Board of Equalization.

BY THE BOARD

R. E. Collins, Chairman.  
Dixwell L. Pierce, Secretary