



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, October 22, 2025, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 10/13/25, 8:05 a.m.)

Business Tax Appeals Hearing

Contra Costa Farms, LLC, 241017689, 241017692

Panel Lead: Josh Lambert

Panel Members: Suzanne B. Brown
Michael F. Geary

Appearing for Taxpayer: Charles Wesley, Representative

Appearing for Department of
Tax and Fee Administration: Jennifer Barry, Attorney
Cary Huxsoll, Attorney
Jason Parker, Hearing Representative

Issue: Whether reductions are warranted to the measure of appellants' unreported sales tax reimbursement collected.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

Kimco Realty Corporation and Subsidiaries, 230713916

Panel Lead: Tommy Leung

Panel Members: Josh Lambert
Greg Turner

Appearing for Taxpayer: Kathy Freeman, Representative
Tony Fuller, Representative
Jaemin Ko, Representative

Appearing for Franchise Tax Board: Ken Havens, Attorney
Katie Frank, Attorney

Issue: Whether respondent's action of imposing tax for the 2014 and 2015 taxable years was erroneous, and whether appellants are entitled to claim net operating losses, which is dependent on the resolution of first issue.



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The following cases were removed from this agenda:

M. Atencio and K. Atencio, 241117983
K. Lynn, 231214887

FTB requested deferral of this case.
CDTFA requested deferral of this case.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email Nia.Vaughan@ota.ca.gov if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.