



of the assertions he made during the hearing – i.e., that he was entitled to a California solar energy credit in 2019, the year he installed his solar energy panels. As pointed out in the Opinion in footnote 1, while the federal government had a 30 percent solar energy credit in 2019, California law provided no such credit. Therefore, the Opinion was neither contrary to law nor was there an error in law in the appeals hearing or proceeding.

Accordingly, appellant’s petition is denied.

DocuSigned by:  
*Tommy Leung*  
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\_\_\_\_\_  
Tommy Leung  
Administrative Law Judge

We concur:  
DocuSigned by:  
*John O Johnson*  
873D9797B9E64E1...  
\_\_\_\_\_  
John O. Johnson  
Administrative Law Judge

Signed by:  
*Seth Elsom*  
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Seth Elsom  
Hearing Officer

Date Issued: 10/23/2025