

Honoring  
**JAMES MCCARTHY**

*On His Retirement*

**WHEREAS**, *James McCarthy, Senior Petroleum and Mining Appraisal Engineer in the Assessment Practices Survey Division of the Property Tax Department, retired on December 30, 2025, after thirty-six years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and*

**WHEREAS**, *James began his career with the California State Board of Equalization on October 16, 1989, as an Associate Oil and Gas Engineer in the Assessment Practices Survey Division of the Property Tax Department; and*

**WHEREAS**, *as a result of diligent work, demonstrated ability, and increasing responsibility, he advanced to the position of Senior Petroleum and Mining Appraisal Engineer on July 1, 1994, within the same division; and*

**WHEREAS**, *his sharp mind and attention to detail have enabled him to appraise, analyze, and process data involving very large and complicated oil, gas liquids, geothermal, mining properties, water rights, and other natural resources and plant installations or manufacturing processes, in addition to performing audit functions relative to ascertaining cost data from company books and records and to making economic studies and site inspections; and*

**WHEREAS**, *throughout his many years of service, James has served the people of this state with fairness and dedication, and proven his willingness and ability to provide quality and exceptional service; therefore,*

**BE IT RESOLVED**, *that we, the Members of the Board, do hereby extend to James McCarthy our sincere and grateful appreciation for his dedicated service to the California 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-eighth day of January 2026,  
by the California State Board of Equalization.*