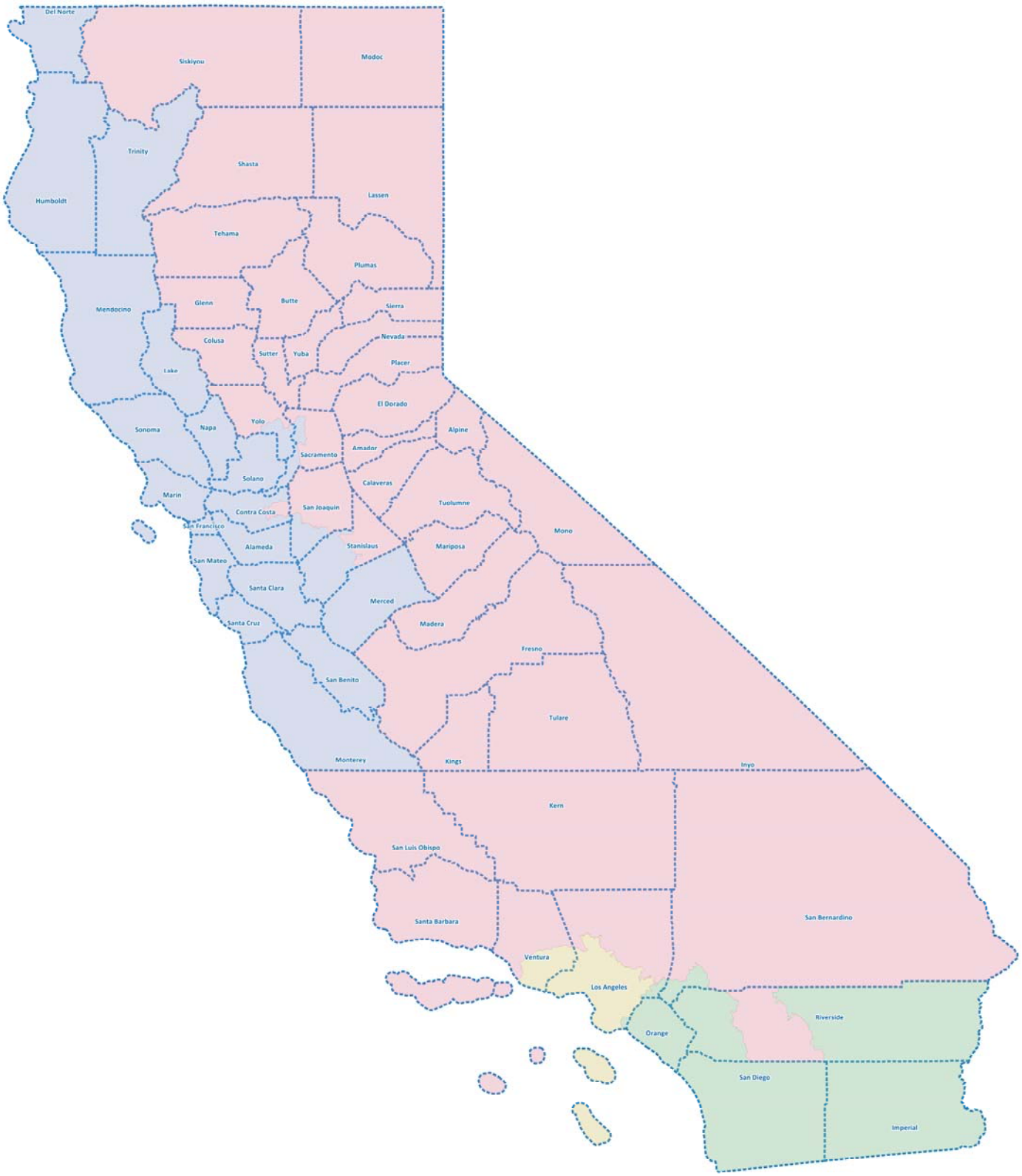Board of Equalization Plan