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UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF CALIFORNIA

MICHELLE RIVAS AND THOMAS KASCHAK,

Plaintiffs,

ν.

CALIFORNIA FRANCHISE TAX BOARD, et

Defendants.

1:08-CV-00942 OWW SMS

MEMORANDUM DECISION GRANTING DEFENDANTS' UNOPPOSED MOTION TO DISMISS AND VACATING HEARING (DOC. 28).

## I. INTRODUCTION

This case arises out of a search of Plaintiffs' Michelle Rivas' ("Rivas") and Thomas Kaschak's ("Kaschak") residence, conducted by California Franchise tax Board ("FTB") agents on February 23, 2006, and Kaschak's January 9, 2007 arrest on charges of tax evasion. Plaintiffs' original complaint was dismissed with leave to amend on December 23, 2008. Kaschak filed a First Amended Complaint ("FAC") on May 15, 2009. The First Cause of Action alleges the FTB and Defendant Slue Railsback ("Railsback"), an FTB Senior Special Agent, violated his Fourth Amendment right to be free from unreasonable search during the February 23, 2006 search and his January 9, 2007 FAC ¶¶ 22-31. The Second Cause of Action alleges that arrest. Defendant John Chiang ("Chiang"), the California State Controller and Chairman of the FTB, violated his Fourth Amendment right to

be free from the excessive use of force during the February 23, 2006 search. FAC  $\P\P$  32-40.

Defendants move to dismiss the First Cause of Action as to the FTB on Eleventh Amendment grounds, and the Second Cause of Action against Chiang on statute of limitations grounds. Doc. 28 at 2-3. Plaintiff filed a statement of non-opposition, reserving the right to pursue his claims against Slue Railsback. Doc. 30.

Accordingly:

- (1) As to Defendant FTB, the First Cause of Action is DISMISSED WITH PREJUDICE. As to Defendant Railsback, this claim survives.
- (2) The Second Cause of Action, which only names Chiang, is DISMISSED WITH PREJUDICE in its entirety.
- (3) The hearing on this motion to dismiss, currently set for October 19, 2009 at 10:00 a.m. is VACATED. Counsel need not appear.

SO ORDERED

Dated: October 16, 2009

/s/ Oliver W. Wanger
Oliver W. Wanger
United States District Court