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BEFORE THE
BOARD OF CHIROPRACTIC EXAMINERS
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against**:** **MICHAEL LEE TAYLOR** **1421 Standiford Avenue, Suite B** **Modesto, CA 95350** **Chiropractic License No. DC 19631** Respondent.	Case No. AC 2026-2075 **ACCUSATION**

Complainant alleges:

PARTIES

1. Kristin Walker (Complainant) brings this Accusation solely in her official capacity as the Executive Officer of the Board of Chiropractic Examiners (Board), Department of Consumer Affairs.

2. On or about January 1, 1989, the Board issued Chiropractic License Number DC 19631 to Michael Lee Taylor (Respondent). The Chiropractic License was in full force and effect at all times relevant to the charges brought herein and will expire on October 31, 2026, unless renewed.

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JURISDICTION

3. This Accusation is brought before the Board under the authority of the following sections of the Chiropractic Act (Act).[1]

4. Section 10 of the Act states, in pertinent part, that the Board may suspend or revoke a license to practice chiropractic or may place the license on probation for violations of the rules and regulations adopted by the Board or for any cause specified in the Act.

REGULATIONS

5. California Code of Regulations, title 16 ("Regulation"), section 372 states:

> The suspension, expiration, or forfeiture by operation of law of a license issued by the board, or its suspension, or forfeiture by order of the board or by order of a court of law, or its surrender without the written consent of the board shall not, during any period in which it may be renewed, restored, reissued, or reinstated, deprive the board of its authority to institute or continue a disciplinary proceeding against the licensee upon any ground provided by law or to enter an order suspending or revoking the license or otherwise taking disciplinary action against the licensee on any such ground.

6. Regulation section 317 states, in pertinent part:

> The board shall take action against any holder of a license who is guilty of unprofessional conduct which has been brought to its attention, or whose license has been procured by fraud or misrepresentation or issued by mistake.
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> Unprofessional conduct includes, but is not limited to, the following:
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> (a) Gross negligence;
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> (b) Repeated negligent acts;
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> . . .
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> (k) The commission of any act involving moral turpitude, dishonesty, or corruption, whether the act is committed in the course of the individual's activities as a license holder, or otherwise. . . .

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[1] The Chiropractic Act, an initiative measure approved by the electors on November 7, 1922, while not included in the Business and Professions Code by the legislature, is set out in West's Annotated California Codes as sections 1000-1 to 1000-19, and is included in Deering's California Codes as Appendix I, for convenient reference.

7. Regulation section 318 states:

(a) Chiropractic Patient Records. Each licensed chiropractor is required to maintain all active and inactive chiropractic patient records for five years from the date of the doctor's last treatment of the patient unless state or federal laws require a longer period of retention. Active chiropractic records are all chiropractic records of patients treated within the last 12 months. Chiropractic patient records shall be classified as inactive when there has elapsed a period of more than 12 months since the date of the last patient treatment.

All chiropractic patient records shall be available to any representative of the Board upon presentation of patient's written consent or a valid legal order. Active chiropractic patient records shall be immediately available to any representative of the Board at the chiropractic office where the patient has been or is being treated. Inactive chiropractic patient records shall be available upon ten days notice to any representative of the Board. The location of said inactive records shall be reported immediately upon request.

Active and inactive chiropractic patient records must include all of the following:

(1) Patient's full name, date of birth, and social security number (if available);

(2) Patient gender, height and weight. An estimated height and weight is acceptable where the physical condition of the patient prevents actual measurement;

(3) Patient history, complaint, diagnosis/analysis, and treatment must be signed by the primary treating doctor. Thereafter, any treatment rendered by any other doctor must be signed or initialed by said doctor;

(4) Signature of patient;

(5) Date of each and every patient visit;

(6) All chiropractic X-rays, or evidence of the transfer of said X-rays;

(7) Signed written informed consent as specified in Section 319.1.

(b) Accountable Billings. Each licensed chiropractor is required to ensure accurate billing of his or her chiropractic services whether or not such chiropractor is an employee of any business entity, whether corporate or individual, and whether or not billing for such services is accomplished by an individual or business entity other than the licensee. In the event an error occurs which results in an overbilling, the licensee must promptly make reimbursement of the overbilling whether or not the licensee is in any way compensated for such reimbursement by his employer, agent or any other individual or business entity responsible for such error. Failure by the licensee, within 30 days after discovery or notification of an error which resulted in an overbilling, to make full reimbursement constitutes unprofessional conduct.

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COST RECOVERY

8. California Code of Regulations, title 16, section 317.5 states:

(a) In any order in resolution of a disciplinary proceeding before the Board of Chiropractic Examiners, the board may request the administrative law judge to direct a licentiate found to have committed a volition or violations of the Chiropractic Initiative Act to pay a sum not to exceed the reasonable costs of the investigation and enforcement of the case.

(b) A certified copy of the actual costs, or a good faith estimate of costs where actual costs are not available, signed by the board bringing the proceeding or its designated representative shall be prima facie evidence of reasonable costs of investigation and prosecution of the case. The costs shall include the amount of investigative and enforcement costs up to the date of the hearing, including, but not limited to, charges imposed by the Attorney General.

(c) The administrative law judge shall make a proposed finding of the amount of reasonable costs of investigation and prosecution of the case when requested pursuant to subdivision (a). The board may reduce or eliminate the cost award, or remand to the administrative law judge where the proposed decision fails to make a finding on costs requested pursuant to subdivision (a).

(d) Where an order for recovery of costs is made and timely payment is not made as directed in the board's decision, the board may enforce the order for repayment in any appropriate court. This right of enforcement shall be in addition to any other rights the board may have as to any licentiate to pay costs.

(e) In any action for recovery of costs, proof of the board's decision shall be conclusive proof of the validity of the order of payment and the terms for payment.

(f)

(1) Except as provided in paragraph (2), the board shall not renew or reinstate any license of any licentiate who has failed to pay all of the costs ordered under this section.

(2) Notwithstanding paragraph (1), the board may, in its discretion, conditionally renew or reinstate for a maximum of one year the license of any licentiate who demonstrates financial hardship and who enters into a formal agreement with the board to reimburse the board within that one-year period for the unpaid costs.

(g) All costs recovered under this section shall be considered a reimbursement for costs incurred and shall be deposited in the fund of the board recovering the costs.

(h) Nothing in this section shall preclude the board from including the recovery of the costs of investigation and enforcement of a case in any stipulated settlement.

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FACTUAL BACKGROUND

9. On or about November 20, 2024, the Board received a complaint from a company in Ripon, California. The complaint alleged that Respondent had provided a large number of the company's employees with Family and Medical Leave Act (FMLA) certifications, excusing them from work one-to-two times per month, lasting up to one year, without providing any further treatment or monitoring of the employees' progress.

10. In response to the complaint, the Board initiated an investigation. As part of its investigation, the Board obtained Respondent's medical records for employees A.M., E.O., A.R., J.C., A.G., K.L., K.K., A.C., R.V., and D.Y., covering Respondent's treatment of them between in or about 2022 through 2025.

11. A review of the medical records for these employees revealed the following.

Employees A.R., A.G., A.C., and R.V.

12. There was no doctor's signature documented on A.R., A.G., A.C., and R.V.'s examination forms.

13. For each of these employees, Respondent documented their condition as "chronic/ongoing" on six FMLA certifications, however Respondent only documented six treatment visits, instead of the required 12 treatment visits (two treatment visits per year was required).

Employee D.Y.

14. There was no doctor's signature documented on D.Y.'s examination form.

15. Respondent documented D.Y.'s condition as "chronic/ongoing" on seven FMLA certifications, however Respondent only documented 11 treatment visits, instead of the required 21 treatment visits (two treatment visits per year was required).

Employee A.M.

16. There was no doctor's signature documented on A.M.'s examination form.

17. For A.M., Respondent documented his condition as "chronic/ongoing" on two FMLA certifications, however Respondent only documented two treatment visits, instead of the required four treatment visits (two treatment visits per year was required).

Employee E.O.

18. There was no doctor's signature documented on E.O.'s examination and consultation forms.

19. There was no Informed Consent to Treat signed by E.O. in E.O.'s patient records.

20. For E.O., Respondent documented his condition as "chronic/ongoing" on two FMLA certifications, however Respondent only documented two treatment visits, instead of the required four treatment visits (two treatment visits per year was required).

Employee J.C.

21. There was no doctor's signature documented on J.C.'s examination and consultation forms.

22. For J.C., Respondent documented his condition as "chronic/ongoing" on four FMLA certifications, however Respondent only documented four treatment visits, instead of the required eight treatment visits (two treatment visits per year was required).

Employee K.K.

23. There was no doctor's signature documented on K.K.'s examination form.

24. Respondent documented a date of service for K.K. of September 13, 2024, however Respondent did not document any billing for this service.

Employee K.L.

25. There was no doctor's signature documented on K.L.'s examination form.

26. For K.L., Respondent documented her condition as "chronic/ongoing" on two FMLA certifications, however Respondent only documented two treatment visits, instead of the required four treatment visits (two treatment visits per year was required).

Interview With Investigator

27. For patients A.R., A.G., A.C., R.V., A.M., E.O., J.C., K.L., and D.Y , Respondent signed an Intermittent FMLA form, verifying that Respondent was monitoring the patients. During a March 12, 2025, interview with a Board Investigator, Respondent admitted that he had signed these Intermittent FMLA forms without monitoring the patients.

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FIRST CAUSE FOR DISCIPLINE

(Gross Negligence)

28. Respondent is subject to disciplinary action under section 10 of the Act, by and through Regulation section 317, subdivision (a), on the grounds of unprofessional conduct, in that Respondent committed gross negligence as set forth above in paragraphs 9 through 27, and as follows:

a. Respondent failed to document a doctor's signature in A.M., A.R., J.C., A.G., K.L., A.C., R.V., and D.Y.'s examination forms.

b. Respondent failed to document and provide the required two treatment visits per year for patients A.R.,A.G., A.C., R.V., A.M., E.O., J.C., K.L. and D.Y.

SECOND CAUSE FOR DISCIPLINE

(Repeated Negligent Acts)

29. Respondent is subject to disciplinary action under section 10 of the Act, by and through Regulation section 318, subdivision (b), on the grounds of unprofessional conduct, in that Respondent committed repeated negligent acts as set forth above in paragraphs 9 through 27, and as follows:

a. Respondent failed to document a doctor's signature in A.M., A.R., J.C., A.G., K.L., A.C., R.V., and D.Y.'s examination forms.

b. Respondent failed to document and provide the required two treatment visits per year for patients A.R.,A.G., A.C., R.V., A.M., E.O., J.C., K.L. and D.Y.

THIRD CAUSE FOR DISCIPLINE

(Commission Of An Act Involving Moral Turpitude, Dishonesty, Or Corruption)

30. Respondent is subject to disciplinary action under section 10 of the Act, by and through Regulation section 318, subdivision (k), on the grounds of unprofessional conduct, in that Respondent committed acts involving moral turpitude, dishonesty, or corruption as set forth above in paragraphs 9 through 27, and as follows:

a. Respondent failed to document a doctor's signature in A.M., A.R., J.C., A.G., K.L., A.C., R.V., and D.Y.'s examination forms.

b. Respondent failed to document and provide the required two treatment visits per year for patients A.R.,A.G., A.C., R.V., A.M., E.O., J.C., K.L. and D.Y.

FOURTH CAUSE FOR DISCIPLINE

(Failure To Maintain Patient Records/Account Billings)

31. Respondent is subject to disciplinary action under section 10 of the Act, by and through Regulation section 318, in that Respondent failed to maintain patient records and accurate billings as set forth above in paragraphs 9 through 27, and as follows:

Subdivision (a)(3)

a. Respondent failed to sign patients A.M., A.R., J.C., A.G., K.L., A.C., R.V., and D.Y.'s examination forms.

Subdivision (a)(7)

b. Respondent failed to obtain an Informed Consent to Treat signed by E.O.

Subdivision (b)

c. Respondent failed to document a billing for service for K.K.'s September 13, 2024, visit.

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PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the Board of Chiropractic Examiners issue a decision:

1. Revoking or suspending Chiropractic License Number DC 19631, issued to Michael Lee Taylor;

2. Ordering Michael Lee Taylor to pay the Board of Chiropractic Examiners the reasonable costs of the investigation and enforcement of this case, pursuant to Title 16, California Code of Regulations, section 317.5 and if placed on probation, the costs of probation monitoring; and,

3. Taking such other and further action as deemed necessary and proper.

DATED: 4/9/2026

Signature on File

KRISTIN WALKER
Executive Officer
Board of Chiropractic Examiners
Department of Consumer Affairs
State of California
Complainant

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