

LITIGATION ROSTER

PROPERTY TAX

DECEMBER 2008

**Property Tax
December 2008**

NEW CASES

Case Name

Court/Case Number

ELK HILLS POWER, LLC

San Diego Superior Court 37-2008

CLOSED CASES

Case Name

Court/Case Number

None

Please refer to the case roster for more detail regarding new and closed cases

Property Tax
LITIGATION ROSTER
December 2008

ELK HILLS POWER, LLC v. California State Board of Equalization, et al.

San Diego Superior Court Case No. 37-2008-00097074-CU-MC-CTL

Filed – 12/01/08

Plaintiff's Counsel

Peter W. Michaels

Law Offices of Peter Michaels

BOE's Counsel

Brian Wesley

BOE Attorney

Victoria Baker

Issue(s): Whether BOE properly assessed emissions reductions credits (ERCs) as an intangible attribute of improvements (Revenue and Taxation Code section [110\(f\)](#)).

Audit/Tax Period: 2004-2008

Amount: Unspecified

Status: BOE's responsive pleading is due January 20, 2009.

METROMEDIA FIBER NETWORK SERVICES, INC. v. California State Board of Equalization, et al.

Sacramento Superior Court Case No. 34-2007-00882854-CU CO GOS

Filed – 12/10/07

Plaintiff's Counsel

Peter W. Michaels

Law Offices of Peter Michaels

BOE's Counsel

Jeffrey Rich

BOE Attorney

Victoria Baker

Issue(s): Whether BOE's valuation of Plaintiff's property was excessive ([California Constitution, Art. XIII, section 16](#); [Revenue and Taxation Code section 5148](#)).

Audit/Tax Period: 2003-2004

Amount: Unspecified

Status: On November 12, 2008, the court issued its ruling granting the parties' joint motion to (1) change the case designation from Class I to Class II, and (2) vacate the December 15, 2008 trial setting conference. Further case management conference is set for January 29, 2009.

SOKA UNIVERSITY OF AMERICA I v. County of Los Angeles, et al.

Court of Appeal, Second Appellate District: B193955

Los Angeles Superior Court Case No. BC 316447

Filed – 10/12/04

Plaintiff's Counsel

Charles J. Moll, III

Winston & Strawn

BOE's Counsel

Felix Leatherwood

BOE Attorney

Sophia Chung

Issue(s): Whether plaintiff's property qualifies for the welfare exemption under [Revenue and Taxation Code section 214\(b\)](#), the college exemption under [Revenue and Taxation Code section 203](#), or under the Revenue and Taxation Code generally.

Audit/Tax Period: 1995-1996, 1996-1997, 1997-1998

Amount: \$1,875,141.98

Status: Case Management Conference continued to January 23, 2009.

SOKA UNIVERSITY OF AMERICA II v. County of Los Angeles, et al.

Los Angeles Superior Court Case No. BC 319543

Plaintiff's Counsel

Charles J. Moll, III
Morrison & Foerster, LLP

Filed – 12/03/04

BOE's Counsel

Felix Leatherwood
BOE Attorney
Renee Carter

Issue(s): Whether plaintiff's property qualifies for the welfare exemption under [Revenue and Taxation Code section 214\(b\)](#), the college exemption under [Revenue and Taxation Code section 203](#), or under the Revenue and Taxation Code generally.

Audit/Tax Period: 1998-1999

Amount: \$370,179.48

Status: This case is consolidated with Los Angeles Superior Court Case No. 316447 (lead case). Refer to the lead case for information.

SOKA UNIVERSITY OF AMERICA III v. County of Los Angeles, et al.

Los Angeles Superior Court Case No. BC331404

Plaintiff's Counsel

Charles J. Moll, III
Winston & Strawn

Filed – 04/07/05

BOE's Counsel

Diane Spencer-Shaw
BOE Attorney
Renee Carter

Issue(s): Whether plaintiff's property qualifies for the welfare exemption under [Revenue and Taxation Code section 214\(b\)](#), the college exemption under [Revenue and Taxation Code section 203](#), or under the Revenue and Taxation Code generally.

Audit/Tax Period: 1999-2000

Amount: \$684,144.42

Status: This case is consolidated with Los Angeles Superior Court Case No. 316447 (lead case). Refer to the lead case for information.

SOKA UNIVERSITY OF AMERICA IV v. County of Los Angeles, et al.

Los Angeles Superior Court Case No. BC397466

Plaintiff's Counsel

Charles J. Moll, III
Winston & Strawn

Filed – 09/03/08

BOE's Counsel

Christine Zarifian
BOE Attorney
Renee Carter

Issue(s): Whether plaintiff's property qualifies for the welfare exemption under [Revenue and Taxation Code section 214\(b\)](#), the college exemption under [Revenue and Taxation Code section 203](#), or under the Revenue and Taxation Code generally.

Audit/Tax Period: 2001-2002

Amount: \$691,566.64

Status: BOE's Answer was filed November 21, 2008. Status conference set for February 2, 2009.

**PROPERTY TAX
CLOSED CASES
LITIGATION ROSTER
December 2008**

No cases were closed in December 2008

DISCLAIMER

Every attempt has been made to ensure the information contained herein is valid and accurate at the time of publication. However, the tax laws are complex and subject to change. If there is a conflict between the law and the information found, decisions will be made based on the law.

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