

LITIGATION ROSTER

PROPERTY TAX

JULY 2011

Property Tax
JULY 2011

NEW CASES

Case Name

Court/Case Number

None

CLOSED CASES

Case Name

Court/Case Number

None

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

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

San Diego Superior Court Case No. 37-2008-00097074-CU-MC-CTL
Court of Appeal, Fourth Appellate District Case No. D056943
California Supreme Court Case No. S194121

Filed – 12/01/08

Plaintiff's Counsel

Peter W. Michaels
Law Offices of Peter Michaels

BOE's Counsel

Tim Nader
BOE Attorney
Kiren Chohan

Issue(s): Whether BOE properly included the assumed costs of emissions reductions credits (ERCs) when valuing plaintiff's property under [Revenue and Taxation Code section 110](#).

Audit/Tax Period: 2004-2008

Amount: Unspecified

Status: The trial court ordered summary judgment in favor of BOE. The Court of Appeal issued a published decision on May 10, 2011, affirming the trial court judgment and awarding BOE its costs on appeal. Elk Hills filed a Petition for Rehearing on May 25, 2011. On June 7, 2011, the Court denied Elk Hills' Petition for Rehearing. On June 20, 2011, Elk Hills Power filed a Petition for Review with the California Supreme Court. On July 7, 2011, CalTax submitted a Request for Depublication of the Court of Appeal Opinion with the California Supreme Court. BOE's Answer to Elk Hills' Petition for Review was filed July 11, 2011. BOE's Opposition to CalTax's Request for Depublication was filed on July 18, 2011.

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: Case settled. Pending dismissal.

SPRINT TELEPHONY PCS, L.P. v. State Board of Equalization, et al.

San Francisco Superior Court Case No. CGC-11-511398

Filed – 06/01/11

BOE's Counsel

David Lew

BOE Attorney

Kiren Chohan

Plaintiff's Counsel

Richard N. Wiley

Law Offices of Richard Wiley

Issue(s): The issue in this case is whether plaintiff's 2008 Board-adopted unitary value of \$2,039,700,000 is overstated. ([Cal. Const. art. XIII, § 19](#); [Rev. & Tax Code section 5148](#).)

Audit/Tax Period: 2008

Amount: \$9,000,000.00

Status: Sprint PCS served the Board with a First Amended Verified Complaint dated June 23, 2011.

WESTERN STATES PETROLEUM ASSOCIATION v. California State Board of Equalization

Los Angeles County Superior Court Case No. BC403167

Filed – 12/03/08

Court of Appeal, Second Appellate District No. B225932

BOE's Counsel

Brian Wesley

BOE Attorney

Kiren Chohan

Plaintiff's Counsel

Cris K. O'Neill

Cahill, Davis & O'Neill, LLP

Issue(s): Whether BOE's Property Tax Rule 474 is valid ([Government Code section 11340 et seq.](#); [Revenue and Taxation Code section 51](#); [Government Code section 15606](#); Title 18 California Code of Regulations, sections 461 and 324; [California Constitution Article III, section 1](#); and [Article XIII A sections 1, 2, and 3](#).)

Audit/Tax Period: None

Amount: Unspecified

Status: On March 29, 2010, the court issued its Order on Submitted Matter denying BOE's Motion for Summary Judgment and granting summary judgment to WSPA. Judgment in favor of plaintiff was entered April 27, 2010. BOE's Notice of Appeal was filed on July 19, 2010. The case is currently being briefed in the Court of Appeal.

**PROPERTY TAX
CLOSED CASES
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No cases were closed during this period.

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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