LITIGATION ROSTER

PROPERTY TAX

NOVEMBER 2015

Property Tax
November 2015

NEW CASES

Case Name	Court/Case Number
NONE	

CLOSED CASES

Case Name	Court/Case Number
SPRINT TELEPHONY PCS, L.P. A140540	Court of Appeal, First Appellate District

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

Property Tax
LITIGATION ROSTER
NOVEMBER 2015

FERRELL, DANA K. v. California State Board of Equalization; and County of San Diego

San Diego County Superior Court: 37-2015-00018368-CU-WM-CTL
Filed – 7/08/2015

Plaintiff's Counsel
Fred Chesley

BOE's Counsel
Jane O'Donnell

BOE Attorney
W. Gregory Day

Issue(s): The issue in this case is whether San Diego County unlawfully imposed higher property taxes on Plaintiff's real property due to its increased assessment value caused by the deposit of fill dirt on Petitioner's lot. Petitioner contends that BOE is mandated by Government Code section 15606 to bring an action in a court of law to compel the County to comply with any provision of the law. Petitioner finally contends that he is entitled to a writ of mandate to compel BOE to order the County to comply with the laws applicable to assessment involving the deposit of fill dirt on real property.

Audit/Tax Period: None
Amount: $0.00

Status: At the ex parte hearing on June 30, 2015, the Court set September 11, 2015, for the hearing of BOE's demurrer in the matter, and December 11, 2015, as the tentative date for the hearing on the petition. On August 14, 2015, BOE filed its demurrer to the petition for Writ of Mandate. On August 26, 2015, Petitioner filed his opposition to BOE's demurrer. On September 4, 2015, BOE filed its reply to the opposition. On September 10, 2015, the Court issued its tentative ruling which sustained BOE's demurrer without leave to amend. After the September 11, 2015 hearing, the tentative ruling became the final order of the Court.

LOS ANGELES COUNTY ASSESSOR (Formerly NOGUEZ, JOHN R.) v. California State Board of Equalization
Long Beach Judicial Partners, LLC (Real Party in Interest)

Los Angeles County Superior Court: BC542049
Filed – 4/14/2014

Plaintiff's Counsel
County Counsel
Kratti, John F.

BOE's Counsel
Nhan T. Vu

BOE Attorney
Kiren Chohan

Issue(s): Plaintiff alleges that Chapter 442, statutes of 2010, enrolled as a statute of the State of California on or about September 29, 2010 (AB 1341), is unconstitutional and invalid because it intends to abate the fair market value assessment principle and principles of uniform and equal assessment as they apply to the subject property.

Audit/Tax Period: None
Amount: $0.00

Status: On April 14, 2014, BOE was served a Summons, Complaint for Declaratory Relief to Determine the Validity of Proposed Administrative Action and Notice of Case Assignment. On May 23, 2014, BOE filed its answer to the complaint. The Judicial Council filed a Motion to Intervene in this action on November 3, 2014, and the County of Los Angeles filed its Opposition to the Motion on November 13, 2014. On November 26, 2014, the trial court granted Judicial Council's Motion to Intervene. On November 10, 2014, the County of Los Angeles filed a Motion to Compel disclosure of certain documents requested from party-in-interest, Long Beach Judicial Partners in discovery. The trial court granted the county's Motion to Compel on December 4, 2014. On January 9, 2015, the County of Los Angeles filed a motion to file an amended complaint. Los Angeles County filed an amended complaint February 2, 2015. BOE filed its Answer to the Amended Complaint on February 20, 2015. The trial was held on October 26, 2015. The court requested that the parties provide additional briefing.

SEIBOLD v. COUNTY OF LOS ANGELES

Court of Appeal, Second Appellate District, Civil B253701, LASC SC107640
Filed – 10/17/2014

Plaintiff's Counsel
Louis Sepe

BOE's Counsel
Brian Wesley

BOE Attorney
Kiren Chohan

Issue(s): The Court of Appeal has framed the issue before it as whether or not a privately owned improvement on public land that is owned by a land-lease tenant is subject to property tax as a taxable possessory interest in tax-exempt real property under Revenue and Taxation Code section 107 and Property Tax Rule 20, subdivision (a)(3). Relying on a provision contained in Assessors' Handbook section 510, Assessment of Taxable Possessory Interests (December 2002) (AH 510), at page 6, the trial court ruled against the Los Angeles County Assessor and in favor of the lessee, Gunter Seibold, finding that the improvement did not constitute a part of the taxable possessory interest, and was, thus, not taxable. Now, the matter is before the Court of Appeal.

Audit/Tax Period: None
Amount: None

Status: On December 8, 2014, DOJ sent a letter to the Court of Appeal accepting court's invitation to file an amicus brief. The BOE filed its Amicus Brief on February 27, 2015. Oral argument was held on June 16, 2015. On September 22, 2015, the Court of Appeal issued a published opinion reversing the trial court judgment. The appellate court found that the taxpayer's ground lease at the airport was a taxable possessory interest under Revenue and Taxation Code Section 107, subdivision (a) and remanded the matter to the trial court to determine material issues of fact. Plaintiff filed a petition for review with the California Supreme Court on October 30, 2015.

VERIZON CALIFORNIA INC. v. California State Board of Equalization
Sacramento Superior Court Case No. 34-2011-00116029
Court of Appeal, Third Appellate District Case No. C074179
Filed – 12/21/11

Plaintiff's Counsel
Luann L. Simmons - O'Melveny & Myers LLP

BOE's Counsel
Michael Von Loewenfeldt, Kerr & Wagstaffe LLP

BOE Attorney
Kiren Chohan

Issue(s): The issue in this case is whether plaintiff's 2007 Board-adopted unitary value of $3,480,700,000 is overstated. (California Constitution, Art. XIII, section 19); (Revenue and Taxation Code section 5148).

Audit/Tax Period: 2007
Amount: $5,900,000.00

Status: Verizon served BOE with a Verified Complaint for Refund of State Assessed Property Taxes dated December 22, 2011. BOE's response to Verizon's First Amended Complaint was filed October 23, 2012. BOE filed a Motion to Strike and Demurrer on October 23, 2012. The Demurrer was based on Verizon's failure to name the remaining 29 counties in which it held unitary property as of the 2007 lien date as named defendants in this action that was brought against the BOE and 9-named defendant counties seeking a reassessment of its 2007 BOE- adopted unitary value. Verizon filed its Oppositions to BOE's Demurrer and Motion to Strike on March 6, 2013. On March 12, 2013, BOE filed its response to Verizon's Opposition to BOE's Demurrer and a Motion to Strike Attorney Fees. On April 16, 2013, the Court issued a final ruling on the Demurrer in favor of the BOE finding that all counties within which a state assessee owns property are indispensable parties that must be named defendants in a section 5148 refund action. Verizon filed a Motion for Reconsideration on May 1, 2013. BOE's response was filed on May 20, 2013. A hearing on Verizon's Motion for Reconsideration was scheduled for June 3, 2013. Verizon's motion for consolidation of its cases was denied on May 29, 2013.

Court of Appeal:

Verizon filed an appeal in the Court of Appeal, Third Appellate District on June 28, 2013. BOE filed its response on August 2, 2013. BOE filed its Reply Brief in Support of the Demurrer, Reply Brief in Support of the BOE's Motion to Strike Attorneys' Fees, and Supplemental Request for Judicial Notice in Verizon's 2008 refund action. On December 9, 2013, Plaintiffs filed a request for judicial notice. On December 13, 2013, Plaintiffs filed their opening brief. On February 11, 2014, BOE filed its Respondent's Brief. All other respondents filed a joinder on February 20, 2014. Appellant Verizon filed its Reply Brief and Request for Judicial notice on March 4, 2014. Respondent BOE filed its Opposition to Verizon's Request for

Judicial Notice on March 18, 2014. Oral Argument was held on August 25, 2014. On October 15, 2014, the Court of Appeal overturned the trial court's grant of the Board's demurrer. The case was remanded back to the trial court. BOE filed its Answer on February 27, 2015. Discovery is ongoing. The parties have stipulated to consolidating all 8 tax refund actions filed by Verizon for years 2007 through 2014 into one consolidated case. On July 6, 2015, the Court approved the consolidation of all eight cases brought by Verizon California against the Board. The lead case number has been designated as 2011-00116029. The trial date has been set for March 22, 2016. On September 25, 2015, BOE filed a Motion for Summary Adjudication. The Board's Motion for Summary Adjudication will be heard on December 11, 2015.

VERIZON CALIFORNIA INC. (II) v. California State Board of Equalization
Sacramento Superior Court Case No. 34-2013-00138191
Filed – 4/8/2013

Plaintiff's Counsel
Luann L. Simmons - O'Melveny & Myers LLP

BOE's Counsel
Michael Von Loewenfeldt, Kerr & Wagstaffe LLP

BOE Attorney
Kiren Chohan

Issue(s): The issue in this case is whether BOE's 2008 Board-adopted unitary value for plaintiff's state- assessed property in the amount of $3,595,900,000.00 is overstated, and should be reassessed. (California Constitution, Art. XIII, section 19); (Revenue and Taxation Code section 5148).

Audit/Tax Period: 2008
Amount: $5,900,000.00

Status: BOE's responsive pleading was filed on May 29, 2013. BOE filed an amended notice of demurrer and motion to strike portions of Plaintiff's complaint on October 13, 2013. The Court issued its tentative rulings on the BOE's Motion to Strike Verizon's prayer for attorneys' fees and Demurrer to Verizon's Complaint on November 25, 2013. The Court granted the BOE's motion to strike based upon statutory interpretation, but denied the demurrer. On December 10, 2013, the DOJ on behalf of the BOE filed an answer in response to Verizon's complaint. The 38 Defendant-Counties also filed a joint answer in response to the complaint. On February 11, 2014, BOE filed its Respondent's Brief. All other respondents filed a joinder on February 20, 2014. On February 12, 2015, Verizon filed a Motion to Continue the

May 11, 2015 trial date to October 26, 2016. BOE filed its response on February 19, 2015. The May 11, 2015 trial date was vacated. Discovery is ongoing. The parties have stipulated to consolidating all 8 tax refund actions filed by Verizon for years 2007 through 2014 into one consolidated case. The court approved the consolidation of all eight Verizon California cases – see Verizon California Inc. v. California State Board of Equalization; County of Kern; County of Los Angeles, County of Orange; County of Riverside; County of Sacramento; County of San Bernardino; County of Santa Barbara; County of Santa Clara; County of Ventura (Sacramento County Superior Court Case No. 34-2011-00116029).

NOTE: See history in Verizon I for future updates to the consolidated action.

VERIZON CALIFORNIA INC. (III) v. California State Board of Equalization
Sacramento Superior Court Case No. 34-2014-00157245
Filed – 1/10/2014

Plaintiff's Counsel
Luann L. Simmons - O'Melveny & Myers LLP

BOE's Counsel
Michael Von Loewenfeldt, Kerr & Wagstaffe LLP

BOE Attorney
Kiren Chohan

Issue(s): The litigation arises out of plaintiff's contention that the 2009-2010 Board-adopted unitary value of plaintiff's state-assessed property is excessive; and, thus, plaintiff is entitled to a refund of property tax it overpaid for the 2009-2010 tax year.

Audit/Tax Period: 2009-2010
Amount: Unknown

Status: The hearing date for the Motion to Strike was scheduled for April 3, 2014. BOE's Brief was filed on February 11, 2014. The Board filed its Answer to the Complaint and Motion to Strike Attorney's Fees from Complaint on March 3, 2014. On March 18, 2014, the county Defendants filed their Answer to the Complaint, and Motion to Strike Attorney's Fees from Complaint. On March 26, 2014, the BOE filed its reply to Verizon's Opposition to BOE's Motion to Strike Attorneys' Fees from Complaint. On April 25, 2014, Verizon filed a Motion to consolidate its 2008 and 2009 Refund Actions. On April 28, 2014, the Court denied the Board's Motion to Strike Attorneys' Fees. BOE filed its Opposition to the Motion to Consolidate on May 8, 2014. Verizon filed its Reply on May 14, 2014. The Court granted Verizon's Motion to Consolidate the 2008 and 2009 Refund Actions on May 21, 2014, and Verizon II and Verizon III cases were consolidated. Discovery is ongoing. Subsequently, the parties have stipulated to consolidating all 8 tax refund actions

filed by Verizon for years 2007 through 2014 into one consolidated case. The court approved the consolidation of all eight Verizon California cases – see Verizon California Inc. v. California State Board of Equalization; County of Kern; County of Los Angeles, County of Orange; County of Riverside; County of Sacramento; County of San Bernardino; County of Santa Barbara; County of Santa Clara; County of Ventura (Sacramento County Superior Court Case No. 34-2011-00116029).

NOTE: See history in Verizon I for future updates to the consolidated action.

VERIZON CALIFORNIA INC. (IV) v. California State Board of Equalization
Sacramento Superior Court Case No. 34-2014-00171512
Filed – 11/10/2014

Plaintiff's Counsel
Luann L. Simmons - O'Melveny & Myers LLP

BOE's Counsel
Michael Von Loewenfeldt, Kerr & Wagstaffe LLP

BOE Attorney
Kiren Chohan

Issue(s): Verizon California, Inc. contends that the Board adopted unitary value for Verizon's state-assessed property for the 2010 tax year is excessive.

Audit/Tax Period: 2010
Amount: Unknown

Status: BOE filed its answer on March 30, 2015. Discovery is ongoing. The parties have stipulated to consolidating all 8 tax refund actions filed by Verizon for years 2007 through 2014 into one consolidated case. The court approved the consolidation of all eight Verizon California cases – see Verizon California Inc. v. California State Board of Equalization; County of Kern; County of Los Angeles, County of Orange; County of Riverside; County of Sacramento; County of San Bernardino; County of Santa Barbara; County of Santa Clara; County of Ventura (Sacramento County Superior Court Case No. 34-2011-00116029).

NOTE: See history in Verizon I for future updates to the consolidated action.

VERIZON CALIFORNIA INC. (V) v. California State Board of Equalization
Sacramento Superior Court Case No. 34-2015-00175631
Filed - 02/24/2015

Plaintiff's Counsel
Luann L. Simmons - O'Melveny & Myers LLP

BOE's Counsel
Michael Von Loewenfeldt, Kerr & Wagstaffe LLP

BOE Attorney
Kiren Chohan

Issue(s): Verizon California, Inc. contends that the Board adopted unitary value for Verizon's state-assessed property for the 2011 tax year is excessive.

Audit/Tax Period: 2011
Amount: Unknown

Status: BOE filed its answer on March 30, 2015. Discovery is ongoing. The parties have stipulated to consolidating all 8 tax refund actions filed by Verizon for years 2007 through 2014 into one consolidated case. he court approved the consolidation of all eight Verizon California cases – see Verizon California Inc. v. California State Board of Equalization; County of Kern; County of Los Angeles, County of Orange; County of Riverside; County of Sacramento; County of San Bernardino; County of Santa Barbara; County of Santa Clara; County of Ventura (Sacramento County Superior Court Case No. 34-2011-00116029).

NOTE: See history in Verizon I for future updates to the consolidated action.

VERIZON CALIFORNIA INC. (VI) v. California State Board of Equalization
Sacramento Superior Court Case No. 34-2015-00175609
Filed – 02/24/2014

Plaintiff's Counsel
Luann L. Simmons - O'Melveny & Myers LLP

BOE's Counsel
Michael Von Loewenfeldt, Kerr & Wagstaffe LLP

BOE Attorney
Kiren Chohan

Issue(s): Verizon California, Inc. contends that the Board adopted unitary value for Verizon's state-assessed property for the 2012 tax year is excessive.

Audit/Tax Period: 2012
Amount: Unknown

Status: BOE filed its answer on March 30, 2015. Discovery is ongoing. The parties have stipulated to consolidating all 8 tax refund actions filed by Verizon for years 2007 through 2014 into one consolidated case. The court approved the consolidation of all eight Verizon California cases – see Verizon California Inc. v. California State Board of Equalization; County of Kern; County of Los Angeles, County of Orange; County of Riverside; County of Sacramento; County of San Bernardino; County of Santa Barbara; County of Santa Clara; County of Ventura (Sacramento County Superior Court Case No. 34-2011-00116029).

NOTE: See history in Verizon I for future updates to the consolidated action.

VERIZON CALIFORNIA INC. (VII) v. California State Board of Equalization
Sacramento Superior Court Case No. 34-2015-00175621
Filed – 02/24/2015

Plaintiff's Counsel
Luann L. Simmons - O'Melveny & Myers LLP

BOE's Counsel
Michael Von Loewenfeldt, Kerr & Wagstaffe LLP

BOE Attorney
Kiren Chohan

Issue(s): Verizon California, Inc. contends that the Board adopted unitary value for Verizon's state-assessed property for the 2013 tax year is excessive.

Audit/Tax Period: 2013
Amount: Unknown

Status: BOE filed its answer on March 30, 2015. Discovery is ongoing. The parties have stipulated to consolidating all 8 tax refund actions filed by Verizon for years 2007 through 2014 into one consolidated case. The court approved the consolidation of all eight Verizon California cases – see Verizon California Inc. v. California State Board of Equalization; County of Kern; County of Los Angeles, County of Orange; County of Riverside; County of Sacramento; County of San Bernardino; County of Santa Barbara; County of Santa Clara; County of Ventura (Sacramento County Superior Court Case No. 34-2011-00116029).

NOTE: See history in Verizon I for future updates to the consolidated action.

VERIZON CALIFORNIA INC. (VIII) v. California State Board of Equalization
Sacramento Superior Court Case No. 34-2015-00175627
Filed – 2/24/2015

Plaintiff's Counsel
Luann L. Simmons - O'Melveny & Myers LLP

BOE's Counsel
Michael Von Loewenfeldt, Kerr & Wagstaffe LLP

BOE Attorney
Kiren Chohan

Issue(s): Verizon California, Inc. contends that the Board adopted unitary value for Verizon's state-assessed property for the 2014 tax year is excessive.

Audit/Tax Period: 2014
Amount: Unknown

Status: BOE filed its answer on March 30, 2015. Discovery is ongoing. The parties have stipulated to consolidating all 8 tax refund actions filed by Verizon for years 2007 through 2014 into one consolidated case. The court approved the consolidation of all eight Verizon California cases – see Verizon California Inc. v. California State Board of Equalization; County of Kern; County of Los Angeles, County of Orange; County of Riverside; County of Sacramento; County of San Bernardino; County of Santa Barbara; County of Santa Clara; County of Ventura (Sacramento County Superior Court Case No. 34-2011-00116029).

NOTE: See history in Verizon I for future updates to the consolidated action.

Property Tax
CLOSED CASES
LITIGATION ROSTER
NOVEMBER 2015

SPRINT TELEPHONY PCS, L.P. Court of Appeal, First Appellate District
A140540

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