

LITIGATION ROSTER

PROPERTY TAX

JUNE 2008

**Property Tax
June 2008**

NEW CASES

Case Name

Court/Case Number

NONE

CLOSED CASES

Case Name

Court/Case Number

SANTA BARBARA COUNTY ASSESSOR

Santa Barbara County Superior Court
Case No. 012 44457

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

Property Tax
LITIGATION ROSTER
June 2008

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 ([Article XIII section 19](#); [Revenue and Taxation Code section 5148](#)).

Audit/Tax Period: 2003-2004

Amount: Unspecified

Status: Case Management Statement due date of June 6, 2008 was cancelled by the court. Case Management Statement is now due July 9, 2008. Case Management Conference is set for July 24, 2008.

PACIFIC GAS & ELECTRIC COMPANY v. State Board of Equalization, et al.

San Joaquin Superior Court Case No. CV0269962

Filed – 01/03/05

Plaintiff's Counsel

John Mueller, Eric Miethke

Nielsen, Merksamer, Parrinello, Mueller & Naylor, LLP

BOE's Counsel

Steven J. Green

BOE Attorney

Anthony Epolite

Issue(s): Whether plaintiff holds taxable possessory interests in various hydroelectric facilities and whether BOE overvalued these possessory interests.

Audit/Tax Period: 2000 & 2001 Unitary Assessments

Amount: \$7,338,935.00

Status: The trial court action has been stayed pending the April 21, 2008, entry of judgment of BOE's Validation Action, which formalizes the settlement agreement between the parties. The time to appeal has expired. Request for Dismissal was filed June 12, 2008. Pending entry of dismissal.

SOKA UNIVERSITY OF AMERICA 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

Jeffrey Graybill

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, 1997 Lien Dates

Amount: \$1,875,141.98

Status: On April 23, 2008, the Second District Court of Appeal issued a reversal, remanding the case back to the trial court. The Court of Appeal found that whatever portion of Soka's property that is found to have been used exclusively for educational purposes was eligible for the welfare exemption. The Court of Appeal also found, however, that Soka did not meet its burden of producing evidence that it used all of the parcels on its property exclusively for educational purposes, or that its use of each parcel did not exceed an amount of property reasonably necessary to the accomplishment of the exempt purpose. On May 8, 2008, Soka filed a Petition for Rehearing. Order granting rehearing was filed May 23, 2008. The County's and BOE's letter briefs were filed June 9, 2008. Soka's reply was filed June 24, 2008. Pending decision.

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

Los Angeles Superior Court Case No. BC 331404

Plaintiff's Counsel

Charles J. Moll, III
Morrison & Foerster, LLP

Filed – 04/05/05

BOE's Counsel

Diane Spencer-Shaw
BOE Attorney
Jeffrey Graybill

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 Lien Date

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.

PROPERTY TAX

CLOSED CASES

June 2008

**SANTA BARBARA COUNTY ASSESSOR v. AAB, Santa Barbara
Real Parties in Interest: California State Board of Equalization, et al.**

Santa Barbara Superior Court Case No. 012 44457

Plaintiff's Counsel

Stephen Shane Stark, Marie La Sala
Santa Barbara County Counsel

Filed – 04/17/07

BOE's Counsel

Dean Freeman

BOE Attorney

Lou Ambrose

Issue(s): Whether the Assessment Appeals Board misinterpreted and incorrectly applied [Revenue and Taxation Code section 62.1, subdivisions \(b\)\(1\) and \(b\)\(2\)](#), which prescribe the method for determining a change in ownership of an interest in a mobile home park. Whether the BOE was improperly named as a real party in interest in this action.

Audit/Tax Period: None

Amount: \$0.00

Disposition: BOE requested dismissal from the action on the grounds that it was not properly served and is not a proper party to the action. Request for Dismissal (without prejudice, as to BOE only) was filed and entered June 25, 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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