LITIGATION ROSTER

PROPERTY TAX

AUGUST 2014

Property Tax
AUGUST 2014

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

PROPERTY TAX

LITIGATION ROSTER
AUGUST 2014

JOHN R. NOGUEZ, in his LOS ANGELES COUNTY ASSESSOR 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	*BOE's Counsel*
County Counsel	None
Kratti, John F.	*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.

NONPROFITS INSURANCE ALLIANCE OF CALIFORNIA; ALLIANCE MEMBER SERVICES, INC. v. County of Santa Cruz; State Board of Equalization, DOES 1-10

Santa Cruz County Superior Court: CV173140 — Filed – 5/23/2012

Plaintiff's Counsel	*BOE's Counsel*
Peter O. Glaessner	David Lew
Lombardi, Loper & Conant	*BOE Attorney*
	Crystal Yu

Issue(s): The issue in this case is whether plaintiffs are entitled to Welfare Organizational Exemptions and Organizational Clearance Certificates (OCC) under Revenue and Taxation Code section 214(a) and Revenue and Taxation Code section 254.6. Plaintiffs are seeking a refund of property taxes from the county, and from BOE, declaratory relief and an order compelling issuance of the OCCs.

Audit/Tax Period: — Amount: $410,673.38

Status: Nonprofits Insurance Alliance of California served the BOE with a First Amended Complaint to Recover Taxes Levied Against Tax-Exempt Welfare Organizations; Declaratory Relief and to Compel Issuance of Organizational Clearance Certificates Per Revenue and Taxation Code § 254.6. A hearing was held on August 30, 2012. On November 22, 2013, BOE filed a Motion for Summary Judgment.

On February 4, 2014, Plaintiffs filed their Opposition to the BOE's Motion for Summary Judgment and supporting documents. On February 27, 2014, the BOE filed its Reply Brief in Support of its Motion for Summary Judgment. On March 4, 2014, the court denied BOE's Motion for Summary Judgment. On April 24, 2014, the court took the trial, scheduled for April 28, 2014, off calendar. The court ordered the parties to attend mediation on June 3, 2014. The Court held a Case Management Conference on June 17, 2014, and set the trial date for December 8, 2014.

PLAINS WEST COAST TERMINALS, LLC v. California State Board of Equalization, et al.

Los Angeles County Superior Court: BC532872	Filed – 3/06/2014
	BOE's Counsel
Plaintiff's Counsel	Lisa Chao
Rodi, Pollock, Pettker, Galbraith	*BOE Attorney*
C. Stephen Davis, Andrew W. Bodeau	Crystal Yu

Issue(s): Plaintiff alleges that the tax years of 2009-2010, 2010-2011, and 2012-2013, the BOE's assessments of Plaintiff's distribution and storage system, which provides crude and black oil tankage services and connections to refineries and other customers around Southern California, exceed its fair market value.

Audit/Tax Period: None

Amount: Unspecified

Status: On March 6, 2014, BOE was served with a Summons and Verified Complaint for Refund of State Assessed Property Taxes. BOE filed a Demurrer seeking dismissal of the complaint on May 7, 2014. On July 16, 2014, Plaintiff filed an amended complaint.

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
Court of Appeal, First Appellate District, Case No. A134533	*BOE's Counsel*
Plaintiff's Counsel	David Lew
Richard N. Wiley	*BOE Attorney*
Law Offices of Richard Wiley	Kiren Chohan

Issue(s): The issue in this case is whether plaintiff's 2008 Board-adopted unitary value of $2,039,700,000 is overstated. (California Constitution, Art. XIII, section 19); (Revenue and Taxation 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. Hearing on Defendant-Counties Demurrers took place on October 20, 2011. On December 27, 2011, the Court overruled each of the three demurrers filed by the county defendants. On January 17, 2012, the Court granted the Counties Ex Parte Application for Stay of Proceedings if the Counties file a Writ of Mandate with Court of Appeal which was filed on February 10, 2012.

Court of Appeal: Upon receipt of Sprint's filing its Opposition to the Petition, the Court had directed the county defendants to file a reply to Sprint's Opposition by March 13, 2012. County Defendant's Petition was denied. Case was returned to the trial court.

Trial Court: On September 9, 2013, the Court issued a Minute Order requiring both parties to submit supplemental briefing by September 20, 2013. The DOJ, on behalf of the BOE filed its supplemental brief in support of BOE's motion for summary judgment, or in the alternative, motion for summary adjudication on September 20, 2013. On October 1, 2013, the Superior Court granted BOE's Motion for Summary Judgment finding that Plaintiffs failed to exhaust administrative remedies because they failed to file a petition that also constituted a claim for refund as required by the statute. On October 15, 2013, the Court ordered that the Defendants recover from Plaintiffs reasonable costs of suit in an amount to be determined. Notice of Entry of Judgment was filed on October 16, 2013. On November 1, 2013, the Defendants filed Memorandum of Costs and Disbursements. Defendants filed an additional Memorandum of Costs and Disbursements on November 4, 2013. The mature date for both filings was November 25, 2013.

Court of Appeal: Plaintiffs filed a notice of appeal on December 23, 2013. On May 9, 2014, Appellant Sprint filed the Appellants' Opening Brief. BOE's Reply Brief is due August 7, 2014. BOE's Reply Brief was filed on August 12, 2014. The county defendants filed their joinder to the BOE's Reply Brief on August 27, 2014.

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
Carla Christofferson
O'Melveny & Myers LLP

BOE's Counsel
Jill Bowers
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 is 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.

VERIZON CALIFORNIA INC. (II) v. California State Board of Equalization

Sacramento Superior Court Case No. 34-2013-00138191	Filed – 4/8/2013
	BOE's Counsel
Plaintiff's Counsel	Serajul Ali
Carla Christofferson	*BOE Attorney*
O'Melveny & Myers LLP	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.

VERIZON CALIFORNIA INC. (III) v. California State Board of Equalization

Sacramento Superior Court Case No. 34-2014-00157245	Filed – 1/10/2014
	BOE's Counsel
Plaintiff's Counsel	Serajul Ali/R. Asperger
Carla Christofferson	*BOE Attorney*
O'Melveny & Myers LLP	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 are now consolidated.

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CLOSED CASES

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AUGUST 2014

NONE

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