

# LITIGATION ROSTER

## PROPERTY TAX

MAY 2008

**Property Tax**  
**NEW CASES**  
May 2008

Case Name

Court/Case Number

NONE

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**CLOSED CASES**  
May 2008

Case Name

Court/Case Number

NONE

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

**Property Tax**  
LITIGATION ROSTER  
May 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 is due June 6, 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 the judgment has expired. Plaintiff will now dismiss its lawsuit against BOE and the Counties. Pending filing and entry of dismissal.

**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

Filed – 04/17/07

Plaintiff's Counsel

Stephen Shane Stark, Marie La Sala

Santa Barbara County Counsel

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

Status: The BOE is requesting voluntary dismissal from this action on the grounds that it was not properly served and is not a proper party to the action.

**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

*Plaintiff's Counsel*

Charles J. Moll, III

Winston & Strawn

Filed – 10/12/04

*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 filed May 23, 2008. The County and BOE have until June 9, 2008 to file letter briefs. Soka may file a reply by June 24, 2008.

**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: 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.

This case is consolidated with Los Angeles Superior Court Case No. 316447.

## **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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