

# **Bond Case Briefs**

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## **TAX - ALASKA**

### **BP Pipelines (Alaska) Inc. v. State, Dept. of Revenue**

**Supreme Court of Alaska - May 9, 2014 - P.3d - 2014 WL 1873734**

Oil pipeline owners and municipalities sought review of decision of the State Assessment Review Board valuing pipeline for property tax purposes. After ruling on the merits of the case, the Superior Court determined that municipalities were prevailing parties and awarded them attorney's fees and costs. Pipeline owners appealed.

The Supreme Court of Alaska held that:

- Civil rules governing attorney's fees and costs applied, rather than appellate rule;
- Municipalities' appeals were against owners, rather than State and Board;
- Trial court was not required to allocate fees and costs among appeals;
- Municipalities received non-money judgment, rather than money judgment; and
- 15% enhancement of award of attorney's fees to municipalities was warranted.

Civil rules governing awards of costs and attorney's fees to prevailing parties, rather than appellate rule governing such awards, applied in trial de novo on judicial review of decision of the State Assessment Review Board valuing an oil pipeline for property tax purposes, where the rules governing procedure in the superior court applied in a trial de novo.

Municipalities appeals from State Assessment Review Board's valuation of oil pipeline for property tax purposes were against pipeline owners, rather than the State and the Board, and therefore municipalities prevailed against pipeline owners so as to entitle municipalities to award of attorney's fees and costs from owners in trial de novo concerning review of valuation; owners, because they filed an appeal, were appellants, and each of the municipalities was automatically deemed an appellee, regardless of how parties are formally arranged, fees and costs could be awarded based on actual adversity of interests, and municipalities and owners were clearly aligned against one another on every substantive issue.