

# **Bond Case Briefs**

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## **EMINENT DOMAIN - CALIFORNIA**

### **Olive Lane Industrial Park, LLC v. County of San Diego**

**Court of Appeal, Fourth District, Division 1, California - July 18, 2014 - Cal.Rptr.3d - 2014 WL 3542119**

Taxpayer, which had acquired commercial property to replace property taken by eminent domain, filed action to compel County to transfer taken property's base year tax value to new property. The Superior Court entered judgment for county, and taxpayer appealed.

The Court of Appeal held that a taxpayer who acquires an eminent domain replacement property within statutory four-year timeline for transfer of the original property's base year tax value but fails to file the claim with the County within the four-year period is nevertheless entitled to have a request for prospective relief considered by the assessor.