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Williams & Fickett v. County of Fresno

Court of Appeal, Fifth District, California - January 9, 2015 - Cal.Rptr.3d - 2015 WL 128539

Taxpayer brought action against county for refund of personal property taxes. The Superior Court sustained demurrer without leave to amend and dismissed the complaint. Taxpayer appealed.

The Court of Appeal, Levy held that:

- Exhaustion of administrative remedies did not require application for an assessment reduction, and
- Taxpayer's filing of applications for changed assessment did not trigger one-year limitations period.

Taxpayer was not required to apply to the county board of equalization or assessment appeals board for an assessment reduction to satisfy the exhaustion of administrative remedies requirement for taxpayer's judicial action for refund of taxes on the basis that taxpayer did not own the personal property covered by the challenged assessment and therefore the assessment was a nullity.

Taxpayer's filing of applications for changed assessment seeking to cancel an assessment on personal property, which the county assessment appeals board returned as untimely, did not trigger the limitations period for a tax refund claim of one year after the county assessment appeals board fails to hear evidence and fails to make a final determination on an assessment reduction application, since the applications to cancel the assessment were not assessment reduction applications, and taxpayer had not yet paid the tax.

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