

Bond Case Briefs

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Cafferkey v. City and County of San Francisco

Court of Appeal, First District, Division 5, California - May 8, 2015 - Cal.Rptr.3d - 15 Cal. Daily Op. Serv. 4571

Property taxpayers filed claim for property tax refund, claiming that city erroneously collected taxes for lot which did not exist on parcel maps. The Superior Court granted city's motion for summary judgment, and taxpayers appealed.

The Court of Appeal held that city assessor-recorder's office created lot pursuant to its statutory authority rather than by mistake such that taxes assessed on the lot were valid. City had intended to split the base year value of the property between taxed lot and 10 additional condominium lots, and lot was clearly identifiable on assessor's map and was undisputedly owned by taxpayers.