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Golden Gate Hill Development Company, Inc. v. County of Alameda

Court of Appeal, First District, Division 5, California - November 25, 2015 - Cal.Rptr.3d - 2015 WL 7690054

Taxpayer brought action against county and school district for refund of special parcel taxes imposed under two voter-approved measures, alleging that tax rates were improper because different rates were imposed on residential and nonresidential properties, as well as nonresidential properties of different sizes.

The Superior Court sustained county's and school district's demurrer without leave to amend, and taxpayer appealed.

The Court of Appeal held that taxpayer's action seeking refund of special parcel taxes imposed under voter-approved measures, although not a reverse validation action, was based on the alleged illegality of the tax scheme enacted by the measures, which imposed different rates on residential and nonresidential properties, and thus, as measures had been deemed valid by operation of validation statutes, taxpayer failed to state a claim for a refund. Refund claim did not involve a matter beyond the validity of the measures themselves, claim that measures imposed an illegal tax could have been adjudicated in validation action, and, while measures specified procedure for refund, they did not specify a validation procedure different from that proscribed by validation statutes.

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