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TAX - CALIFORNIA Los Angeles Leadership Academy, Inc. v. Prang

Court of Appeal, Second District, Division 8, California - March 10, 2020 - Cal.Rptr.3d - 2020 WL 1149697 - 20 Cal. Daily Op. Serv. 2122

Nonprofit charter school and two related nonprofit public benefit corporations brought action against county assessor, seeking refund of property taxes and special assessments, and declaratory relief that they had no obligation to pay such taxes and assessments as long as property was held for benefit of the school at time of its operation.

The Superior Court entered judgment for assessor. Charter school and public benefit corporations appealed.

The Court of Appeal held that charter school's property was not exempt from property taxation, nor was it impliedly exempt from special assessments.

Charter school could not be treated as a school district for taxation purposes, and thus, its property was not exempt from property taxation under the constitutional exemption for property owned by the state or a local government, nor was such property impliedly exempt from special assessments; although Charter Schools Act (CSA) provided equal eligibility with public schools for share of state and local education funding, CSA assigned no sovereign authority and exempted it from laws governing school districts.

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