

Bond Case Briefs

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LA Live Properties, LLC v. County of Los Angeles

Court of Appeal, Second District, Division 3, California - February 26, 2021 - Cal.Rptr.3d - 2021 WL 752539 - 21 Cal. Daily Op. Serv. 1930 - 2021 Daily Journal D.A.R. 1937

Corporate taxpayer brought action against county, seeking refund of property taxes that were paid on escape assessments allegedly levied by county without proper notice.

The Superior Court entered judgment for county. Taxpayer appealed.

The Court of Appeal held that county's failure to comply with statutory procedural notice requirement did not render the tax a legal nullity that would excuse taxpayer from administrative remedy exhaustion requirement.

County assessor's failure to comply with statutory procedural requirement of issuing notice of proposed escape assessment for property taxes 10 days before enrolling the escape assessments, by mailing the notices just five days before enrolling the escape assessments on real property owned by corporate taxpayer, did not render the escape assessments legally null, and therefore, taxpayer was not excused from requirement that it exhaust its administrative remedies before filing action in court for a tax refund; county's apparent failure to timely comply with notice requirement could have been reversed through prescribed administrative channels, and taxpayer was not entitled to reversal when it had not made use of those channels.