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## Air 7, LLC v. County of Ventura

**Court of Appeal, Second District, Division 6, California - April 19, 2023 - Cal.Rptr.3d - 2023 WL 2997853 - 2023 Daily Journal D.A.R. 3490**

Aircraft owner brought action against county for refund of property taxes, statutory interest, and penalties county had imposed.

The Superior Court entered judgment for county. Aircraft owner appealed.

The Court of Appeal held that taxation of the aircraft violated due process because the aircraft was not “situated” or “habitually situated” in the state.

Aircraft was not “situated” or “habitually situated” in California because it was permanently removed from the state before the tax lien date with intent that such removal be permanent, and it never returned to the state, and thus, billing of $240,671.84 in property taxes and bond assessments by county of owner’s domicile pursuant to provision of state Constitution giving taxing agencies authority to assess taxes in the county, city, and district in which the property is situated violated the Due Process Clause of the federal Constitution, even if it did not remain in other states long enough for them to tax it.

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