

# **Bond Case Briefs**

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## **TAX - CALIFORNIA**

### **Sceper v. County of Trinity**

**Court of Appeal, Third District, California - August 8, 2025 - Cal.Rptr.3d - 2025 WL 2267738**

After passage of proposition expanding ability of certain taxpayers to transfer base year property values between counties, taxpayer brought action against county, alleging breach of contract and fraud in the inducement in connection with decision of county tax assessor to decline to adjust base year value of property that taxpayer had purchased in one county to base year value of property that taxpayer had purchased in another county for real property tax purposes, notwithstanding settlement agreement between taxpayer and county Board of Supervisors providing that county would allow transfer if it later adopted ordinance or if any change in law required county to accept transfers, and fact that new enactment was a qualifying change in the law under the settlement agreement.

After bench trial, the Superior Court found county in breach of settlement agreement and ordered county to specifically perform agreement and pay taxpayer damages. County appealed.

The Court of Appeal held that:

- Settlement agreement was void and unenforceable, but
- County was not entitled to prevailing-party attorney fees.

County Board of Supervisors lacked authority to grant agreed-upon relief in settlement agreement between taxpayer and Board related to exercise of judgment as to value of property for real property tax purposes by agreeing to transfer of base year values inter-county upon change in law allowing such transfers in certain circumstances, and thus settlement agreement was void and unenforceable; transfer of base year values was a duty assigned to county tax assessor, and Board's supervisory authority over tax assessor did not permit Board to control how tax assessor performed any duties of office of tax assessor.