

TAXING CALIFORNIA PROPERTY

Original work by

SEAN FLAVIN, ESQ.

Updated and Revised 2021–2024 by

BRADLEY R. MARSH, ESQ. AND CRIS K. O'NEALL, ESQ.

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Highlights of the 2025-2026 Update

This 2025-2026 Edition was updated to include the following new information and analysis:

- The treatise includes new and expanded discussion of the following case:
 - *Equinix LLC v. County of Los Angeles*, 101 Cal.App.5th 1108, 320 Cal.Rptr.3d 803 (2024).
- The chapter on judicial review of assessments was expanded to include discussion and authorities relating to important issues encountered by practitioners in judicial appeals from local board of equalization decisions including:
 - Discovery in judicial actions reviewing local board decisions
 - What constitute “legal issues” subject to *de novo* review by the courts
 - Asking courts to take additional evidence beyond the administrative record in judicial review proceedings
 - Scope of remand back to local boards following judicial review
 - Using mandamus to resolve issues relating to jurisdiction of local boards.
- The chapter on documentary transfer tax was updated and expanded to address the growing body of law surrounding documentary transfer taxes, real estate transfer taxes, and mansion taxes.
- Appendix F was updated to provide a more current set of local rates related to documentary transfer tax, real estate transfer tax, and mansion tax.

The Editors

October 2025

PREFACE

Tribute to Kenneth A. Ehrman and Sean Flavin

Kenneth A. Ehrman and Sean Flavin wrote the 1st Edition of *Taxing California Property* in 1967, and 55 years later the publication is now in its 4th Edition. When the original edition was issued in 1967, California's property tax system was in transition with the advent of county Assessment Appeals Boards and the assessor scandals in multiple counties. These events brought many changes in how property tax matters were handled at the administrative level and in the courts. Further changes occurred with the passage and implementation of Proposition 13 in the late 1970s.

We owe a tremendous debt to Ehrman and Flavin whose work has endured for over fifty years. Their indelible imprint on the publication remains, even as we continue our work to update and modernize the publication, which we expect to result in a 5th edition. We thus felt it appropriate to provide this short tribute to the original authors of *Taxing California Property*.

Ken Ehrman was born in 1917 and graduated from Harvard University in 1938. He was admitted to the California Bar in 1961 and lived to be 82 years old. He practiced before county boards of equalization and participated in some property tax litigation, writing an amicus brief in the seminal case of *Crocker National Bank v. San Francisco*. He practiced as a dispute resolution attorney later in his career, writing in the American Bar Association Journal in 1989 about mediation as a form of settling controversies, before it was a mainstream practice.

Sean Flavin was born in 1924 and lived to be 91 years old. After graduating from Harvard Law School, he was admitted to the California Bar in 1952 and practiced law in California for over six decades. A long-time Monterey Peninsula resident, Flavin appeared regularly before county boards of equalization and Superior Courts in Monterey County and nearby San Benito and Santa Clara Counties. His representation of property taxpayers produced a few published cases, most notably *Firestone Tire and Rubber Company v. County of Monterey* (with Paul W. Baker), the first published California appellate court decision addressing the issue of contaminated properties and the

admissibility of evidence not known on a tax assessment date, and *Midstate Theatres, Inc. v. County of Stanislaus*, a seminal case on California property tax valuation. For over thirty years, Flavin also regularly contributed to and participated in the work of the California State Bar's State & Local Tax Committee, including "Eagles Lodge West" Conferences where the current editors met and got to know Flavin. He had a sharp mind filled with knowledge, but always communicated softly and effectively. It was his superb ability to evaluate cases and statutes for which Flavin was most noted. He would often see issues in an existing or new case or statute that others had never considered. His insights into the law appear in the many "Comment" and "Caution" sidebars in *Taxing California Property* where Flavin would point out a nuance from an appellate court decision or a novel interpretation of a statute or regulation. Because most of these "Comment" and "Caution" sidebars are still relevant today, we have chosen to keep them in the current edition of the publication.

In updating the 4th Edition of *Taxing California Property*, we have sought to maintain the high standards that Ken Ehrman and Sean Flavin set in the 1st through 4th Editions of the publication. For that reason, we have only made significant changes where the substance of California's property tax law has changed significantly from the prior editions. To the extent possible, we have retained the format, substance and insights that Ehrman and Flavin included in the original work.

Bradley R. Marsh
Cris K. O'Neill

September 15, 2023

Table of Abbreviations

A.B.	California Assembly Bill
AIREA	American Institute of Real Estate Appraisers
ALR, ALR2d, ALR3d, ALR4th	American Law Reports, 1st, 2nd, 3rd and 4th Series
Assessors' Handbook	Assessors' Handbook published by the State Board of Equalization
BTA	Board of Tax Appeals Reports
Bus. & Prof. Code	Business and Professions Code
Cal., Cal.2d, Cal.3d, Cal.4th	California Supreme Court Reports, 1st, 2nd, 3rd, and 4th Series
Cal. App., Cal. App. 2d, Cal. App. 3d, Cal. App. 4th	California Appellate Reports, 1st, 2nd, 3rd, and 4th Series
Cal. Code Reg.	California Code of Regulations
Cal. Const.	California Constitution
Cal. Rptr., Cal. Rptr. 2d	California Reporter, 1st and 2nd series
Stats.	Statutes of California
Cal Tax	California Taxpayers' Association
Civ. Code	Civil Code
Code. Civ. Proc.	Code of Civil Procedure
Com. Code	Commercial Code
Corp. Code	Corporations Code
Ed. Code	Education Code
Elec. Code	Election Code
Evid. Code	Evidence Code
F., F.2d, F.3d	Federal Reporter, 1st, 2nd, and 3rd Series
F. Supp.	Federal Supplement
Fin. Code	Financial Code
Food & Agr. Code	Food and Agricultural Code
Gov. Code	Government Code
Harb. & Nav. Code	Harbors and Navigation Code
Health & Saf. Code	Health and Safety Code
Ins. Code	Insurance Code
I.R.C.	Internal Revenue Code

L. Ed., L. Ed. 2d	Lawyer's Edition United States Supreme Court Reports, 1st and 2nd Series
Lab. Code	Labor Code
LTA	State Board of Equalization Letter to Assessors
Mil. & Vet. Code	Military and Veterans Code
Ops. Cal. Atty. Gen.	Opinions of the California Attorney General
P., P.2d	Pacific Reporter, 1st and 2nd Series
Prob. Code	Probate Code
Pub. Contract Code	Public Contract Code
Pub. Resources Code ...	Public Resources Code
Pub. Util. Code	Public Utilities Code
Reg	Regulations
Rev. & Tax. Code	Revenue and Taxation Code
S. Ct.	Supreme Court Reporter
S.B.	California Senate Bill
Sts. & Hy. Code	Streets and Highways Code
T.C.	Tax Court
T.C. Memo	Tax Court Memorandum
Unemp. Ins. Code	Unemployment Insurance Code
U.S.	United States Supreme Court Reports
U.S. Const.	United States Constitution
U.S.C.	United States Code
U.S.T.C.	United States Tax Cases
Veh. Code	Vehicle Code
Welf. & Inst. Code	Welfare and Institutions Code



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