

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

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