

# LITIGATION ROSTER

## SPECIAL TAXES

MARCH 2016

**Special Taxes  
MARCH 2016**

**NEW CASES**

Case Name

Court/Case Number

SIPLE, RANDOLPH E.

56-2016-00478

**CLOSED CASES**

Case Name

Court/Case Number

None

Please refer to the case roster for more detail regarding new and closed cases

**Special Taxes**  
LITIGATION ROSTER  
MARCH 2016

---

**CALIFORNIA FARM BUREAU FEDERATION I, et al. v. CA State Water Resources Control Board, et al.**

California Supreme Court Case No. S150518 Filed – 04/13/04

Sacramento Superior Court Case No. 04CS00473

Court of Appeal, Third Appellate District Case No. C050289

Filed – 04/13/04

*Plaintiffs' Counsel*

Daniel Kelly, Esq. Somach Simmons & Dunn

*BOE's Counsel*

Carol Boyd

*BOE Attorney*

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2003-2004

Amount: Unspecified

Status: The California Supreme Court issued its decision on January 31, 2011, affirming the Court of Appeal's judgment holding that the fee statutes at issue are facially constitutional and reversing the Court of Appeal's determination that the statutes and their implementing regulations are unconstitutional as applied. The case was remanded to the Court of Appeal to remand to the trial court for proceedings consistent with the opinion. On April 20, 2011, the Court denied the petitions for rehearing, and modified its opinion. Remittitur issued May 12, 2011. At the Status Conference on July 29, 2011, the judge ordered discovery in the Water Rights cases. At the Status Conference on October 21, 2011, the judge granted BOE's motion to transfer the Palo Verde case to Sacramento, set a further case management conference for January 13, 2012, and set the case for a two-week trial on July 16, 2012. A Notice of Entry of Dismissal was entered for Petitioner Stone Corral Irrigation District on November 17, 2011. Trial was held from December 4, 2012

through December 19, 2012. The court scheduled post-trial briefing. On July 1, 2013, Petitioners filed their reply brief. Respondents State Water Resources Control Board, et al., filed their post-trial response brief on July 1, 2013. On September 6, 2013, Sacramento Superior Court issued its tentative decision in favor of Plaintiffs ruling that the fees imposed by the Water Resources Control Board are invalid, because the statutory fee scheme and implementing regulations do not provide a fair, reasonable and substantially proportionate assessment of all costs related to the regulation of affected payors. On October 23, 2013, the Department of Justice filed a response on behalf of the Defendants, opposing Petitioners' submission regarding remedies. On October 30, 2013, the court heard argument concerning its tentative decision. The Court issued its Final Statement of Decision on November 12, 2013, confirming that the fees imposed by the State Water Resources Control Board are invalid. The Court further ruled that the fees charged to contractors are unconstitutional under the supremacy clause. On December 13, 2013, the Trial Court issued its final judgment in favor of the Plaintiffs. The Court determined that the fees imposed by the State Water Resources Control Board are invalid, and further ruled that fees charged to contractors are unconstitutional under the supremacy clause. On February 10, 2014, Respondents filed a Notice of Appeal to the trial court's water rights decision. On February 21, 2014, Plaintiff, California Farm Bureau Federation filed Opposition to Respondent's motion to tax costs. Northern California Water Association filed an Opposition to motion to tax costs on the same date. On February 27, 2014, Respondents filed their reply to Plaintiff's Opposition to motion to tax costs. On April 4, 2014, the Appellant's Notice Designating Record on Appeal was filed. On August 15, 2014, the parties filed a Stipulation for Extension of Time to File Briefs. The Joint Appendix was due December 16, 2014. Appellants' Reply Brief was due February 16, 2015. On or about September 19, 2014, Appellant's filed an application for an extension of time from October 17, 2014, to December 1, 2014 to file its opening brief. The Third District Court of Appeal accepted State Water Resources Control Board's (SWRCB) application for an extension to file its Reply Brief. The Brief was due April 16, 2015. On April 10, 2015, the Court granted Appellants' request for an extension to file Reply Brief by June 1, 2015. On June 5, 2015, the Court granted Appellants' Motion to File Corrected Opening Brief and Motion to File Reply Brief exceeding 14,000 words. On June 9, 2015, the Court ordered the Clerk of the Court to strike Appellants' January 5, 2015, Opening Brief and to return it. On June 9, 2015, Appellants filed their corrected Appellants' Opening Brief and the Reply Brief. This case is now fully briefed.

---

**CALIFORNIA FARM BUREAU FEDERATION II, et al. v. CA State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 05CS00538

Filed – 01/13/05

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2004-2005

Amount: Unspecified

Status: The parties entered into a stipulation staying this matter pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**CALIFORNIA FARM BUREAU FEDERATION III, et al. v. CA State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 06CS00651

Filed – 04/26/06

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board

(SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2005-2006

Amount: Unspecified

Status: The parties entered into a stipulation staying this matter pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board*, et al. (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**CALIFORNIA FARM BUREAU FEDERATION IV, et al. v. CA State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 07CS00485

Filed – 02/11/08

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2006-2007; 2007-2008

Amount: Unspecified

Status: The parties entered into a stipulation staying this matter pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board*, et al. (Sacramento County Superior Court

Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**CALIFORNIA FARM BUREAU FEDERATION V, et al. v. CA State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 34-2009-80000231

Filed – 05/07/09

*BOE's Counsel*

Carol Boyd

*Plaintiffs' Counsel*

Daniel Kelly, Esq. Somach Simmons & Dunn

*BOE Attorney*

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2009-2009

Amount: Unspecified

Status: The parties entered into a stipulation staying this matter pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**CALIFORNIA FARM BUREAU FEDERATION VI, et al. v. CA State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 34-2011-80000880

Filed – 06/10/11

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2009-2010, 2010-2011

Amount: Unspecified

Status: On July 1, 2011, Plaintiff dismissed Jerome E. Horton as Chairperson of the Board of Equalization. This case is stayed pending the outcome of the consolidated cases – see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**HOWARD JARVIS TAXPAYERS ASSN., et al. v. CA Dept. of Forestry, et al.**

Sacramento Superior Court: 34-2012-00133197-CU-MC-GDS

Filed – 10/04/2012

BOE's Counsel

Robert Asperger

Plaintiff's Counsel

Trevor A. Grimm - Howard Jarvis Taxpayers Foundation

BOE Attorney

John Waid

---

Issue(s): The issue in this case is whether the Fire Prevention Fee enacted by [AB X1 29 \(Stats 2011, First Ex. Sess. Ch.8\)](#) is a tax and, as such, not enacted without receiving the

two-thirds vote required by [article XIII A, section 3, of the California Constitution](#).

Audit/Tax Period: None

Amount: Unspecified

Status: BOE's response was filed on April 26, 2013. At the July 19, 2013 hearing, the court issued a ruling on the submitted matters: 1) the Court overruled CalFire's demurrer to the first amended complaint for failure to state sufficient facts to allege class action causes for relief; 2) the Court ruled in CalFire's favor that Plaintiffs should have filed a petition for redetermination before filing a claim for refund; and 3) CalFire's motion to strike certain paragraphs of plaintiffs' first amended complaint were granted. Plaintiffs filed a second amended complaint on July 29, 2013. BOE's response to Plaintiff's second amended complaint was filed on August 7, 2013. On November 21, 2013, a hearing was held on the Demurrer, and the matter was taken under submission. On December 13, 2013, the Court issued a ruling agreeing with CalFire on CalFire's demurrer to Plaintiffs' second amended complaint. On January 21, 2014, attorneys for Plaintiffs filed opposition to CalFire's proposed order on the demurrer and motion to strike Plaintiffs' second amended complaint. On January 24, 2014, attorneys for Defendant filed notice of order on CalFire's demurrer and motion to strike regarding Plaintiff's second amended complaint. On January 24, 2014, attorneys for Plaintiffs filed "Class Action" third amended complaint for declaratory relief and refunds. On February 25, 2014, CalFire filed an answer to Plaintiffs' third amended complaint. On February 28, 2014, BOE filed an answer to Plaintiffs' third amended complaint. The motion for class certification was heard on August 7, 2015. On August 8, 2015, the court denied class certification on the declaratory relief cause of action, but granted class certification on the refund claims, limited to those who have paid the fee and exhausted administrative remedies. Plaintiffs are in the process of giving notice to the class members. On January 22, 2016, the Superior Court approved the form of notice of the action to class members. On January 29, 2016, the court entered an order approving a proposed form of notice to the members of the certified class in this case.

---

**VASKIN KOSHKERIAN v. CALIFORNIA STATE BOARD OF EQUALIZATION**

Sacramento County Superior Court: 34-2014-00165891

Filed – 7/3/2014

*BOE's Counsel*

Jill Bowers

*Plaintiff's Counsel*

Alan Leigh Armstrong

BOE Attorney  
Renee Carter  
John Waid

---

Issue(s): This litigation concerns a claim for refund for underground storage tank fees on for the period October 1, 2000 through June 30, 2001. Plaintiff Vaskin Koshkerian filed a claim for refund for alleged overpayment on the account in the amount of \$65,462.81, which was rejected by the Board. Plaintiff claims he was improperly charged the fees as an individual by the Board for partnership obligations; that he did not operate the business for all or part of the tax periods in question; and that the Board improperly collected the fees from his personal bankruptcy estate. The Board determined those allegations against him and denied the claim for refund on February 27, 2014.

Audit/Tax Period: October 1, 2000 through June 30, 2001  
Amount: None

Status: Orange County Superior Court received the stipulation to transfer the case to Sacramento County Superior Court. On February 20, 2015, the Orange County Superior Court ordered the case transferred to the Sacramento Superior Court, and also ordered that Plaintiff pay both the transfer fee and the Sacramento Superior Court filing fees not later than February 27, 2015. On June 4, 2014, BOE filed its Consolidation Motion and request for extension of time to respond. On July 1, 2015, the Trial Court issued a Minute Order granting the BOE's Motion for Consolidation and Request for Extension of Defendant's Time to Respond to Complaints. This case was designated the lead case, and consolidated with Koshkerian's Orange County complaint. On July 31, 2015, BOE filed its demurrer. On September 25, 2015, plaintiff filed its opposition to BOE's demurrer. On October 9, 2015, the trial court issued a minute order sustaining BOE's demurrer without leave to amend. On November 3, 2015, the court filed Notice of Entry of Order Sustaining Demurrer without leave to Amend and on November 5, 2015, the court filed Judgment of Dismissal. On November 10, 2015, State Board of Equalization filed its Memorandum of Costs. On January 8, 2016, the Court issued Judgment of Dismissal-Costs Posted in favor of the BOE.

---

**VASKIN KOSHKERIAN v. CALIFORNIA STATE BOARD OF EQUALIZATION**  
Orange County Superior Court: 30-2016-00832795  
Filed – 02/01/2016

BOE's Counsel  
Charles Tsai

Plaintiff's Counsel  
Alan Leigh Armstrong

BOE Attorney  
Renee Carter  
John Waid

---

Issue(s): This litigation concerns underground storage tank fees for the period October 1, 2000 through March 7, 2001. Plaintiff Vaskin Koshkerian filed a complaint regarding a State Tax Lien in the amount of \$63,225.59. Plaintiff claims he was improperly charged the fees as an individual by the Board for partnership obligations; that he did not operate the business for all or part of the tax periods in question; and that the Board improperly collected the fees from his personal bankruptcy estate.

Audit/Tax Period: October 1, 2000 – March 7, 2001  
Amount: None

Status: On March 7, 2016, the Case Management Conference was scheduled for April 20, 2016.  
On March 7, 2016, hearing on the Demurrer / Motion to Transfer was scheduled for May 26, 2016.

---

**MYERS, MICHAEL D. v. Board of Equalization (Blue Cross / Blue Shield)**  
Los Angeles County Superior Court: BS143436  
Filed – 7/3/2013

BOE's Counsel

Plaintiff's Counsel

Richard J. Ayoob - Ajalat, Polley, Ayoob & Matarese

BOE Attorney  
John Waid

---

Issue(s): The primary dispute in this matter is between the plaintiffs and Blue Cross/Blue Shield. BOE is a nominal defendant.

Audit/Tax Period: None  
Amount: Unspecified

Status: On September 5, 2013, BOE filed its Notice of Appearance.  
The Court permitted BOE to file a no-position response on November 22, 2013. On January 17, 2014, attorneys for real party in interest, Blue Cross of California dba

Anthem Blue Cross filed its reply in support of demurrer. On the same date, attorneys for real party in interest filed its response to Plaintiff's objection to Blue Cross' request for judicial notice.

Notice of Entry of Judgment of Dismissal was entered on March 10, 2014.

On April 1, 2014, Notice of Appeal and Notice Designating Record on Appeal were filed. On June 26, 2014, one volume of reporter's transcripts was filed. Appellant's opening brief and appendix were due on August 5, 2014. Pursuant to stipulation of the parties, Appellants' Opening Brief was due September 5, 2014. Respondents' Brief was due January 5, 2015. On March 11, 2015, the Court of Appeal granted the application by California Department of Managed Health Care to file brief of Amici Curiae in support of Respondents and filed the brief. On April 6, 2015, the Department of Managed Care filed its amicus brief. On May 6, 2015, Respondents Blue Shield and Blue Cross filed their responses. On October 9, 2015, Blue Cross of California filed a petition for rehearing. On November 4, 2015, California Physicians Service dba Blue Shield filed its petition for review in the California Supreme Court, case number S230351. On November 17, 2015, Blue Cross dba Anthem filed its petition for review in the California Supreme Court, case number S230351. On November 25, 2015, plaintiff/appellant filed its Answers to Blue Shield's and Blue Cross' petition for review; and defendant /respondent Dave Jones filed his Answer to Blue Shield's and Blue Cross' petition for review. On December 4, 2015, Blue Cross dba Anthem and Blue Shield filed separate reply briefs to Answer to petition for review. On December 9, 2015, the Court denied the petition for review.

---

**MYERS, MICHAEL D. v. Board of Equalization (Kaiser)**

Los Angeles County Superior Court: BS157999

Filed – 9/28/2015

*BOE's Counsel*

*Plaintiff's Counsel*

Timothy Morris

*BOE Attorney*

John Waid

Wendy Vierra

---

Issue(s): The primary dispute in this matter is between the plaintiffs and Kaiser Foundation Health Plan, Inc. BOE is a nominal defendant.

Audit/Tax Period: None  
Amount: Unspecified

Status: On October 28, 2015 the trial court signed the order approving the stipulation of the parties granting a due date of December 3, 2015 for BOE's response. A trial setting conference is scheduled for January 7, 2016. On November 13, 2015, the court ordered this case related with the Blue Shield case and set an initial Status Conference for January 22, 2015. No answer is due until the court sets a schedule. On November 6, 2015, the Court ruled that this case is related to *Myers v. State Board of Equalization* (Blue Shield/Blue Cross; BS143436). Court vacated the trial setting conference of January 21, 2016 and set an initial status conference of January 22, 2016. At the Initial Status Conference, the trial court concluded that since the appeals court did not appear to have issued the remittitur in the Blue Cross/Shield case, the trial court did not have jurisdiction over these cases. The trial court therefore continued the Initial Status Conference to April 5, 2016.

---

**MYERS, MICHAEL D. v. Board of Equalization (Health Net of California Inc. Real Party in Interest)**

Los Angeles County Superior Court: BS158655  
Filed – 10/22/2015

BOE's Counsel

Plaintiff's Counsel  
Timothy Morris

BOE Attorney  
John Waid

---

Issue(s): The primary dispute in this matter is between the plaintiffs and Health Net of California, Inc. BOE is a nominal defendant.

Audit/Tax Period: None  
Amount: Unspecified

Status: On November 5, 2015, the parties stipulated that the BOE and Department of Insurance deadline to respond to petitioner's complaint is extended from November 22, 2015, to December 22, 2015. On December 16, 2014, the Board filed a Stipulation to extend time to file its response to plaintiff's verified petition, from December 22, 2015 to January 22, 2016. On December 16, 2015, the court ruled that this case is related to *Myers v. State Board of Equalization* (Blue Shield/Blue Cross case BS153436). The court vacated the trial setting conference of January 21, 2016 and set an initial Status Conference for January 22, 2016. In light of the latter, no response to plaintiff's verified petition is due.

---

**NORTHERN CA WATER ASSOCIATION I, et al. v. State Water Resources Control Board, et al.**

California Superior Court Case No. S150518  
Sacramento Superior Court Case No. 03CS01776  
Court of Appeal, Third Appellate District: 03CS01776  
Filed – 12/17/03

*BOE's Counsel*

Carol Boyd

*Plaintiffs' Counsel*

Daniel Kelly, Esq. Somach Simmons & Dunn

*BOE Attorney*

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2003-2004  
Amount: Unspecified

Status: The California Supreme Court issued its decision on January 31, 2011, affirming the Court of Appeal's judgment holding that the fee statutes at issue are facially constitutional and reversing the Court of Appeal's determination that the statutes and their implementing regulations are unconstitutional as applied. The case is remanded to the Court of Appeal to remand to the trial court for proceedings consistent with the opinion. On April 20, 2011, the Court denied the petitions for rehearing, and modified its opinion. Remittitur issued May 12, 2011. At the Status Conference on July 29, 2011, the judge ordered discovery in the Water Rights cases. A Notice of Entry of Dismissal was entered for Petitioner Stone Corral Irrigation District on November 17, 2011. Trial was held from December 4, 2012 through December 19, 2012. On July 1, 2013, Petitioners filed their reply brief. Respondents State Water Resources Control Board, et al., filed their post-trial response brief on July 1, 2013. On September 6, 2013, Sacramento Superior Court issued its tentative decision in favor of Plaintiffs ruling that the fees imposed by the Water Resources Control Board are invalid, because the statutory fee scheme and implementing regulations do not provide a fair, reasonable and substantially proportionate assessment of all costs related to the regulation of affected payors. On October 23, 2013, the Department of Justice filed a response on behalf of the Defendants, opposing Petitioners' submission regarding remedies. On October 30, 2013, the court heard argument concerning its tentative decision. The Court issued its Final Statement of Decision on November 12, 2013, confirming that the fees

imposed by the State Water Resources Control Board are invalid. The Court further ruled that the fees charged to contractors are unconstitutional under the supremacy clause. On December 13, 2013, the Trial Court issued its final judgment in favor of the Plaintiffs.

The Court determined that the fees imposed by the State Water Resources Control Board are invalid, and further ruled that fees charged to contractors are unconstitutional under the supremacy clause. On February 10, 2014, Respondents filed a Notice of Appeal to the trial court's water rights decision. On February 21, 2014, Plaintiff, California Farm Bureau Federation filed Opposition to Respondent's motion to tax costs. Northern California Water Association filed an Opposition to motion to tax costs on the same date. On February 27, 2014, Respondents filed their reply to Plaintiff's Opposition to motion to tax costs. On April 4, 2014, the Appellant's Notice Designating Record on Appeal was filed. On August 15, 2014, the parties filed a Stipulation for Extension of Time to File Briefs. Appellants' Opening Brief is due October 17, 2014. The Joint Appendix was due December 16, 2014. Appellants' Reply Brief was due February 16, 2015. On or about September 19, 2014, Appellants filed an application for an extension of time from October 17, 2014, to December 1, 2014 to file their opening brief. The Third District Court of Appeal accepted State Water Resources Control Board's (SWRCB) application for an extension to file its Reply Brief. The Brief was due April 16, 2015. On April 10, 2015, the Court granted Appellants' request for an extension to file Reply Brief by June 1, 2015. On June 5, 2015, the Court granted Appellants' Motion to File Corrected Opening Brief and Motion to File Reply Brief exceeding 14,000 words. On June 9, 2015, the Court ordered the Clerk of the Court to strike Appellants' January 5, 2015, Opening Brief and to return it. On June 9, 2015, Appellants filed their corrected Appellants' Opening Brief and the Reply Brief. This case is now fully briefed.

---

**NORTHERN CA WATER ASSOCIATION II, et al. v. State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 04CS01467

Filed – 10/29/04

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2004-2005

Amount: Unspecified

Status: This case is stayed pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**NORTHERN CA WATER ASSOCIATION III, et al. v. State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 05CS01488  
Filed – 10/19/05

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2005-2006

Amount: Unspecified

Status: This case is stayed pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**NORTHERN CA WATER ASSOCIATION IV, et al. v. State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 06CS01517

Filed – 10/18/06

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2006-2007

Amount: Unspecified

Status: This case is stayed pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**NORTHERN CA WATER ASSOCIATION V, et al. v. State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 34-2008-00003004-CU-WM-GDS

Filed – 02/07/08

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2007-2008

Amount: Unspecified

Status: This case is stayed pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**NORTHERN CA WATER ASSOCIATION VI, et al. v. State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 34-2009-80000183

Filed – 03/05/09

*BOE's Counsel*

Carol Boyd

*Plaintiffs' Counsel*

Daniel Kelly, Esq. Somach Simmons & Dunn

*BOE Attorney*

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2008-2009

Amount: Unspecified

Status: This case is stayed pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal,

Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**NORTHERN CA WATER ASSOCIATION VII, et al. v. State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 34-2010-80000461

Filed – 03/04/2010

*BOE's Counsel*

Carol Boyd

*Plaintiffs' Counsel*

Daniel Kelly, Esq. Somach Simmons & Dunn

*BOE Attorney*

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2009-2010

Amount: Unspecified

Status: This case is stayed pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**NORTHERN CA WATER ASSOCIATION VIII, et al. v. State Water Resources Control Board, et al.**

Sacramento Superior Court Case No. 34-2011- 80000828

Filed – 04/05/2011

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

Daniel Kelly, Esq. Somach Simmons & Dunn

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2010-2011

Amount: Unspecified

Status: This case is stayed pending the outcome of the consolidated cases -- see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal.

---

**PALO VERDE IRRIGATION DISTRICT v. State Water Resources Control Board, et al.**

Riverside Superior Court Case No. INC 043178

Filed – 05/28/04

BOE's Counsel

Carol Boyd

Plaintiffs' Counsel

David R. Saunders - Clayson, Mann, Yaeger & Hansen

BOE Attorney

Renee Carter

---

Issue(s): Whether the water rights fee imposed by the State Water Resources Control Board (SWRCB) enacted by the Legislature in 2003 in Senate Bill 1049 is valid ([Water Code sections 1525-1530; 1535-1541; 1550-1552; and 1560](#)).

Audit/Tax Period: 2003-2004

Amount: Unspecified

Status: This case is stayed pending the outcome of the consolidated cases see *Northern California Water Association, et al. v. State Water Resources Control Board, et al.* (Sacramento County Superior Court Case No. 03CS01776; Court of Appeal, Third Appellate District, Case No. C050289.) The consolidated cases were appealed to the California Supreme Court and remanded back to the trial court. The trial court rendered its judgment on remand, which is on appeal to the Court of Appeal, Third Appellate District, Case No. C075866. This matter is stayed pending the outcome of the pending appeal. At the Case Management Conference on October 21, 2011, the judge in Sacramento granted BOE's motion to transfer this case to Sacramento to be heard, but not consolidated, with the other water rights cases. Trial was held from December 4, 2012 through December 19, 2012. The court scheduled post-trial briefing. On July 1, 2013, Petitioners filed their reply brief. Respondents State Water Resources Control Board, et al., filed their post-trial response brief on July 1, 2013. On September 6, 2013, Sacramento Superior Court issued its tentative decision in favor of Plaintiffs ruling that the fees imposed by the Water Resources Control Board are invalid, because the statutory fee scheme and implementing regulations do not provide a fair, reasonable and substantially proportionate assessment of all costs related to the regulation of affected payors. On October 23, 2013, the Department of Justice filed a response on behalf of the Defendants, opposing Petitioners' submission regarding remedies. On October 30, 2013, the court heard argument concerning its tentative decision. The Court issued its Final Statement of Decision on November 12, 2013, confirming that the fees imposed by the State Water Resources Control Board are invalid. The Court further ruled that the fees charged to contractors are unconstitutional under the supremacy clause. On December 13, 2013, the Trial Court issued its final judgment in favor of the Plaintiffs. The Court determined that the fees imposed by the State Water Resources Control Board are invalid, and further ruled that fees charged to contractors are unconstitutional under the supremacy clause. On February 10, 2014, Respondents filed a Notice of Appeal to the trial court's water rights decision. On February 21, 2014, Plaintiff, California Farm Bureau Federation filed Opposition to Respondent's motion to tax costs. Northern California Water Association filed an Opposition to motion to tax costs on the same date. On February 27, 2014, Respondents filed their reply to Plaintiff's Opposition to motion to tax costs. On April 4, 2014, the Appellant's Notice Designating Record on Appeal was filed. On August 15, 2014, the parties filed a Stipulation for Extension of Time to File Briefs. The Joint Appendix was due October 17, 2014. Respondents' Brief is due December 16, 2014. Appellants' Reply is due February 16, 2015. On or about September 19, 2014, Appellants filed an application for an extension of time from October 17, 2014, to December 1, 2014 to file their opening brief. The Third District Court of Appeal accepted State Water Resources Control Board's (SWRCB) application for an extension to file its Reply Brief. The Brief was due April 16, 2015. On April 10, 2015, the Court granted Appellants' request for an

extension to file Reply Brief by June 1, 2015. On June 5, 2015, the Court granted Appellants' Motion to File Corrected Opening Brief and Motion to File Reply Brief exceeding 14,000 words. On June 9, 2015, the Court ordered the Clerk of the Court to strike Appellants' January 5, 2015, Opening Brief and to return it. On June 9, 2015, Appellants filed their corrected Appellants' Opening Brief and the Reply Brief. This case is now fully briefed.

---

**RANDOLPH E. SIPLE v. California Department of Forestry and Fire Protection, et al.**  
Ventura County Superior Court Case No. 56-2016-00478552  
Filed – 02/22/16

*BOE's Counsel*  
Brian Wesley

*Plaintiffs' Counsel*  
Siple, Randolph, In Pro Per

*BOE Attorney*  
John Waid  
Kiren Chohan

---

Issue(s): Plaintiff contends that the fire prevention fee [AB 29](#) is invalid and unconstitutional.

Audit/Tax Period: none  
Amount: None

Status: On March 22, 2015, the BOE filed its Notice of Motion and Motion to Transfer Venue to Sacramento.

---

**TAKI, WAHID AHMAD dba News & Cigarettes City v. California Board of Equalization**  
Sacramento Superior Court Case No. 34-2012-80001335  
Filed – 12/14/12

*BOE's Counsel*  
Jane O'Donnell

*Plaintiffs' Counsel*  
Caitlin Colman – Attorney at Law

BOE Attorney  
Sharon Brady Silva

---

Issue(s): The issue in this case is whether the evidence supports BOE's findings of petitioner's violation of [Bus.& Prof. Code section 22974 and 22974.3, subdivision \(b\)](#), which imposes a 10-day cigarette license suspension.

Audit/Tax Period: None  
Amount: Unknown

Status: Petitioner's attorney notified the DAG representing BOE that Petitioner is dismissing his writ petition. To date, the dismissal has not been filed with the Court.

---

**WRIGHT, LINDA ANN v. USA et al.**  
USDC Northern Dist. CA Case No. CA 14 3008 NJV  
Filed – 7/15/14

BOE's Counsel  
Jeffrey Vincent

Plaintiffs' Counsel  
Plaintiff in Pro Per

BOE Attorney  
Renee Carter

---

Issue(s): On July 8, 2014, Pro Se Plaintiff Wright filed a Complaint in the District Court of Northern California, against the USA, and various defendants, including the BOE. The complaint alleges violation of the First, Fourth, Fifth, and Fourteenth Amendments to the United States Constitution, including violation of 42 U.S.C. §1983 and other statutes. Plaintiff sues the BOE with respect to the Department of Forestry and Fire Prevention fire fee, which she disputes.

Audit/Tax Period: None  
Amount: Unspecified

Status: BOE's Motion to Dismiss was filed August 19, 2014. Hearing was set for October 3, 2014. The court on its own motion continued the hearing to October 10, 2014. The court granted the US Attorney's motion to continue all hearings to December 19, 2014.  
On December 15, 2014, the court vacated the hearing scheduled for December 19,

2014, and took the case under submission to rule on the papers filed by the parties. The Court rescheduled the Case Management Conference from February 27, 2015 to August 14, 2015. The Court dismissed the complaint without prejudice. Plaintiff had 30 days from March 16, 2015 to file an amended complaint. On May 7, 2015, the Plaintiff filed her response to the court's Order to Show Cause regarding dismissal of the action. On June 24, 2015, the District Court dismissed plaintiff's complaint with prejudice. Plaintiff had 30 days to file an appeal. Plaintiff filed her Notice of Appeal on June 26, 2015. The court set the following schedule: Appellant's Opening Brief due October 5, 2015. Appellees' Answering Brief due November 3, 2015. Appellant's Optional Reply Brief shall be filed within 14 days of service of Appellees' Brief. Plaintiff / Appellant filed her Opening Brief on October 5, 2015. Appellees (including BOE) filed their Reply Brief on November 29, 2015. On December 8, 2015, an Order was issued by the Ninth Circuit Court of Appeals affirming the dismissal of Ms. Wright's lawsuit. Wright has 90 days from December 8, 2015 to file a petition to the Supreme Court. On March 8, 2016, Wright, in forma pauperis status, filed a request for extension of time to file writ of certiorari.

---

**YOUR PEOPLE PROFESSIONALS, INC. v. The California State Board of Equalization**  
Sacramento County Superior Court: Case No. 34-2014-00165808  
Filed – 8/04/2014

BOE's Counsel

Kerr & Wagstaffe – Michael Von Loewenfeldt

Plaintiffs' Counsel

Gordon Darren Smith

BOE Attorney

Kiren Chohan  
John Waid

---

Issue(s): On July 3, 2014, Plaintiffs filed a Complaint for Refund of Hazardous Substances Taxes pursuant to [Revenue and Taxation Code \(RTC\) 43474](#), including a request for declaratory relief. Plaintiffs contend its businesses have less than 50 or more employees and therefore plaintiffs are not subject to the fees forth in [Health and Safety Code 25205.6, subdivision \(c\)](#).

Audit/Tax Period: None  
Amount: Not Specified

Status: By Stipulation of the parties, BOE's time to respond to plaintiff's complaint was extended to October 15, 2014. BOE filed its demurrer on October 15,

2014. The hearing on the Demurrer was scheduled for January 13, 2015. Plaintiffs filed their Opposition to BOE's Demurrer on December 15, 2014. On January 6, 2015, BOE filed its Reply in Support of the Board's Demurrer as well as a Request for Judicial Notice in support. On January 29, 2015, BOE filed its answer to Plaintiffs First Amended Complaint. The discovery process was ongoing. The trial date was set for January 5, 2016. On November 6, 2015, BOE filed its opening trial brief. On December 4, 2015, the Board filed a Rebuttal Trial Brief for the trial scheduled on January 5, 2016. On January 14, 2016, the trial court issued a decision finding that plaintiffs are liable as employers for the environmental fee assessed pursuant to [Health and Safety Code section 25205.6](#).

**Special Taxes  
CLOSED CASES  
LITIGATION ROSTER  
MARCH 2016**

**DISCLAIMER**

**Every attempt has been made to ensure the information contained herein is valid and accurate at the time of publication. However, the tax laws are complex and subject to change. If there is a conflict between the law and the information found, decisions will be made based on the law.**

**Links to information on sites not maintained by the Board of Equalization are provided only as a public service. The Board is not responsible for the content and accuracy of the information on those sites.**