Case No. B302708

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

SECOND APPELLATE DISTRICT, DIVISION THREE

COUNTY OF LOS ANGELES

Appellant-Defendant

v.

CHINESE THEATRES, LLC,

Respondent-Plaintiff

On Appeal from the Superior Court for the State of California,
County of Los Angeles
The Honorable Christopher K. Lui, Judge
BC687084

APPLICATION FOR PERMISSION TO FILE AMICUS CURIAE BRIEF AND AMICUS CURIAE BRIEF OF THE CALIFORNIA STATE ASSOCIATION OF COUNTIES IN SUPPORT OF APPELLANT COUNTY OF LOS ANGELES

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TO BE FILED IN THE COURT OF APPEAL

APP-008

COURT OF APPEAL SECOND APPELLATE DISTRICT, DIVISION THREE	COURT OF APPEAL CASE NUMBER: B302708
ATTORNEY OR PARTY WITHOUT ATTORNEY: STATE BAR NUMBER: 200068 NAME: THOMAS E. MONTGOMERY, County Counsel (SBN 109654) By WALTER J. DE LORRELL, III, Senior Deputy FIRM NAME: County of San Diego, Office of County Counsel STREET ADDRESS: 1600 Pacific Highway, Room # 355 CITY: San Diego STATE: CA ZIP CODE: 92101-2469 TELEPHONE NO.: (619) 531-6295 FAX NO.: (619) 531-6005 E-MAIL ADDRESS: walter.delorrell@sdcounty.ca.gov ATTORNEY FOR (*name*): The California State Association of Counties	SUPERIOR COURT CASE NUMBER: BC687084
APPELLANT/ PETITIONER: County of Los Angeles RESPONDENT/ REAL PARTY IN INTEREST: Chinese Theatres, LLC	

CERTIFICATE OF INTERESTED ENTITIES OR PERSONS

(Check one): [X] INITIAL CERTIFICATE [ ] SUPPLEMENTAL CERTIFICATE

Notice: Please read rules 8.208 and 8.488 before completing this form. You may use this form for the initial certificate in an appeal when you file your brief or a prebriefing motion, application, or opposition to such a motion or application in the Court of Appeal, and when you file a petition for an extraordinary writ. You may also use this form as a supplemental certificate when you learn of changed or additional information that must be disclosed.

1. This form is being submitted on behalf of the following party *(name)*: The California State Association of Counties.

2. a. [X] There are no interested entities or persons that must be listed in this certificate under rule 8.208.

   b. [ ] Interested entities or persons required to be listed under rule 8.208 are as follows:

	Full name of interested entity or person	Nature of interest *(Explain):*
(1)		
(2)		
(3)		
(4)		
(5)		

[ ] Continued on attachment 2.

The undersigned certifies that the above-listed persons or entities (corporations, partnerships, firms, or any other association, but not including government entities or their agencies) have either (1) an ownership interest of 10 percent or more in the party if it is an entity; or (2) a financial or other interest in the outcome of the proceeding that the justices should consider in determining whether to disqualify themselves, as defined in rule 8.208(e)(2).

Date: June 12 , 2020

Walter J. de Lorrell, III
(TYPE OR PRINT NAME)

/s/ Walter J. de Lorrell, III
(SIGNATURE OF APPELLANT OR ATTORNEY)

TABLE OF CONTENTS

Page

TABLE OF CONTENTS
(Continued)

Page

TABLE OF AUTHORITIES

CASES

Page

STATUTES

OTHER AUTHORITIES

APPLICATION FOR LEAVE TO FILE AMICUS CURIAE BRIEF

To the Honorable Judge Presiding of the Court of Appeal, Second Appellate District, Division Three:

This application is submitted by the California State Association of Counties ("CSAC"). Pursuant to Rule 8.200(c) of the California Rules of Court, CSAC respectfully requests leave to file the attached amicus curiae brief included in this application in support of Appellant County of Los Angeles.

CSAC is a non-profit corporation. The membership consists of the 58 California counties. CSAC sponsors a Litigation Coordination Program, which is administered by the County Counsels' Association of California and is overseen by the Association's Litigation Overview Committee, comprised of county counsels throughout the state. The Committee monitors litigation of concern to counties statewide and has submitted amicus curiae briefs in prior appellate court cases involving matters that impact county government in general and property tax matters in particular.

CSAC has an interest that dovetails with the public interest in assuring that public funds are not expended on unauthorized attorney fee awards in property tax matters and has determined that this case will affect the award of attorney fees in property tax refund actions involving assessment appeals board decisions in all counties. CSAC, therefore, has an immediate and direct interest in this litigation and the Court's resolution of the pending appeal.

The amicus curiae brief will assist the Court in deciding the matter by focusing on the facts presented in this case and the basis for an award of attorney fees under Revenue and Taxation Code section 1611.6.

It is CSAC's position that Revenue & Taxation Code section 1611.6 does not authorize an award of attorney fees in this action. Accordingly, CSAC urges this Court to overturn the trial court's award.

DATED: June 12, 2020

Respectfully Submitted,

THOMAS E. MONTGOMERY
County Counsel, County of San Diego

By: */s/Walter J. de Lorrell, III*
WALTER J. DE LORRELL III
Senior Deputy, Attorneys for the California State Association of Counties

INTRODUCTION

CSAC submits this amicus brief to support reversal of the attorney fees award. The award is contrary to a plain reading of Revenue and Taxation Code[1] section 1611.6 and upends the rationale for an award of fees in the first instance.

Following a property tax assessment appeal before the Los Angeles County Assessment Appeals Board ("Board"), Respondent filed an appeal of the Board's decision in Superior Court and Appellant cross-appealed. The trial court found in Respondent's favor to have the assessment reduced by a specified amount. The matter was remanded back to the Board for the sole purpose of having the assessed value corrected by that amount and the Board reduced the assessed value as ordered.

Respondent then moved for an award of attorney fees under Section 1611.6. That section allows for an award of fees where: (1) the Board fails to make written findings of fact; or, (2) the findings of fact were so deficient that the reviewing court must remand the matter back to the Board for further findings because the court cannot reach a decision on review without additional Board analysis. Here, the Board made written findings and no further findings of fact were ordered.

A different judge than the one that heard the actions on the merits heard Respondent's motion for attorney fees. That judge held an award of attorney fees was proper because the findings of fact were deficient, and the matter was remanded back to issue a

[1] All further Section references are to the Revenue and Taxation Code unless otherwise indicated.

final determination supported by the weight of the evidence. However, Section 1611.6 does not allow for an award of fees where a matter is remanded without the need for further findings of fact. Therefore, CSAC respectfully submits that the award of attorney fees should be reversed.

STATEMENT OF RELEVANT FACTS[2]

The underlying case concerns the property tax assessment of the property currently known as TLC Chinese Theatre. (Appellant's Appendix ("AA") 223: 11-14, 322: 13-15 & 19-22, 334.) Respondent filed an application with the Board contending the value enrolled following a change in ownership was excessive. (AA 333.)

I. The Board Made A Final Determination Of Value And Provided Written Findings Of Fact.

At the hearings before the Board, the Los Angeles County Assessor's ("Assessor") opinion of value for the property totaled $69,300,000 allocating $25,000,000 to land and $44,300,000 to improvements (which included the personal property valued at $3,925,340). (AA 224: 4-6, 334, 340: last ¶.) Respondent did not contest the Assessor's value for the land or personal property, but contended the improvements only had a value of approximately $2,200,000. (AA 224: 8-11, 323: 8-14, 335.) Respondent asserted that the Assessor's value of the improvements improperly included the value of income generated from movie premiere

[2] In addition to the Statement of Relevant Facts, CSAC hereby incorporates the facts set forth by the Appellant County of Los Angeles ("County") in the Appellant's Opening Brief ("AOB") 10-14.

events and a Theatre Naming Rights Agreement ("TNRA"). (AA 223: 14 to 224: 11, 337-338.) It contended the income from those sources was derived purely by non-taxable intangible enterprise activity not attributable to the taxable property. (AA 223: 14 to 224: 3, 323: 15-25, 337-338.)

After three days of hearings, the Board valued the property at $55,748,415 allocating $25,000,000 to land and $30,748,415 to improvements (with the improvement value including $3,925,340 for the personal property and $13,000,000 for the TNRA). (AA 224: 18-19, 344-345.) It issued a 13-page written Findings of Fact explaining the decision. (AA 333-345.) It held that income from premiere events was properly considered in the value as rent, but only 50% of the income from the TNRA should be used. (AA 224: 16-18, 343-344.) Therefore, only 50% of the TNRA value was included in the assessment, or $13,000,000. (AA 344: last ¶.) But the Board did not explain the basis for its 50% allocation of the TNRA.

II. The Parties Appealed The Board's Determination And Stipulated To The Issues Decided By The Trial Court.

Respondent appealed the Board's decision to the Superior Court contending that all value attributable to income from the premiere events and the *entire value of the TNRA should be excluded* from the assessed value as nontaxable business enterprise activity. (AA 224: 20-21, 323: 15-25.) The Assessor filed a cross-action for an administrative writ of mandate to appeal

the Board's decision contending that the *entire value of the TNRA should be included* in the assessment. (AA 224: 21 to 225: 2.)

The parties provided the issues for the trial court to decide the actions. (AA 225: 7-23, 318: 1-17.) The parties also agreed that whether the value of the TNRA should be included in the assessment was an "all-or-nothing" proposition. (AA 226: 1, 318: 23.) And a bench trial was held based on the administrative record and stipulated exhibits. (AA 225: 3-4, 317: 24-26.)

III. The Trial Court Found In Respondent's Favor On The Theatre Naming Rights Issue.

The trial court ruled that Respondent met its burden to show that the full value of the TNRA should be excluded from the assessment. But that Respondent failed to meet its burden on the premiere events issue. (AA 318: 20-22.) Furthermore, although the trial court was not entirely in agreement with the "all or nothing" proposition regarding the TNRA, it adopted the parties' framing of the issue based on a lack of contrary evidence before the Board and the lack of support for the Board's 50% finding. (AA 318: 23 to 319: 1.) Accordingly, it found in favor of Respondent on its complaint only as to the TNRA issue and denied the Assessor's petition for a writ. (AA 319: 1-2.) The trial "court's ruling [was] fully reflected" in the tentative decision filed. (AA 311: penultimate ¶.) The court made no mention of any need for a remand to the Board. (AA: 315-319.)

Respondent requested a statement of decision and the trial court ordered the parties to prepare proposed statements for the disputed issue on which they prevailed. (AA 311, 316: 3-11, 317:

26.) Respondent was then directed to submit a consolidated statement along with a proposed judgment. (*Ibid*.) A hearing was set to resolve any disputes over the entry of judgment. (AA 77: 6-9, 311, 316: 10-11.)

IV. The Matter Was Remanded Back To The Board To Correct The Assessed Value; Not To Secure Reasonable Compliance With The Elements Of Findings.

Both Respondent's proposed consolidated statement of decision and judgment included language remanding the matter back to the Board to remove 100% of the value of the TNRA (an additional $13,000,000) from the Board determined value and to cause the necessary corrections be made to the tax roll. (AA 300: 17-20, 278: 14-21.)[3]

Respondent's proposed statement of decision asserted that the Board's decision was "procedurally flawed" because the Board's inclusion of 50% of the TNRA value in the assessment was not supported by the evidence and no explanation was provided for the 50% allocation. (AA 295: 20 to 296: 14.) Respondent's proposed judgment then generally incorporated the proposed statement of decision to provide the action was "remanded to the Board for further proceedings consistent with th[e] judgment *and* the Court's Statement of Decision…" (AA 278: 14-21 [emphasis added].)

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[3] The proposed judgment (AA 277-279) and consolidated proposed statement of decision (AA 281-300) contained in the record were signed after the proposed judgment was modified with the added handwritten language. (AA 278: 21-22.)

Appellant objected to the language remanding the matter back to the Board because the trial court's ruling required no more than a simple, ministerial, arithmetic calculation which the auditor controller could perform; ordered that half the value of the TNRA ($13,000,000) be deducted from the Board determined value; and, the tentative decision did not require or even mention remand. (AA 308: 2-9.) The trial court sustained the objection to the proposed judgment, in part, and ordered the parties to meet and confer regarding the "'simple, ministerial, arithmetic calculation' with an eye towards avoid[ing] a remand. If the parties can agree, the proposed judgment should be modified accordingly and re-submitted by the next OSC date." (AA 305.)

Following a meet and confer by the parties, Respondent informed the trial court that "[w]hile the parties agreed that it may be possible to calculate the amount of refund arithmetically, the parties cannot agree that remand could be avoided due to various procedural issues that [Respondent] contends must be addressed by the Assessment Appeals Board." (AA 303: 5-8.) Therefore, Respondent requested that, "The proposed judgment should become the final judgment." (AA 303: 8.) As the parties did not resolve the sustained objection, the trial court held an order to show cause hearing.

At the hearing, the trial court discussed the matter with counsel who again met and conferred regarding the language of the proposed judgment. (AA 269.) By agreement of the parties, the proposed judgment was modified to add a handwritten

sentence at the end of the three-sentence paragraph addressing remand so it would read as follows:

> "1. Judgment shall be entered in favor of Plaintiff and against Defendant. This action is remanded to the Board for further proceedings consistent with this judgment and the Court's Statement of Decision entered herein. Upon remand, the Board is ordered to remove one-hundred percent (100%) of the value of the Theatre Naming Rights Agreement ("TNRA") from the base year value of the TCL Chinese Theatre, located at 6925 Hollywood Boulevard, Los Angeles, California, which is assessed for property tax purposes with reference to the Los Angeles County Assessor's Parcel Number 5548-004-022, and to thereafter cause the necessary corrections to be made to the tax roll. *The preceding sentence establishes the sole purpose of the remand.*" (AA 278: 14-22 (handwriting in italics).)

The trial court entered the consolidated statement of decision and modified judgment. (AA 269.) Thereafter, the consolidated statement of decision was corrected to address a clerical error. (AA 216, 218-220, 243-262.)

V. On Remand The Board Corrected The Assessment Without Further Findings Of Fact.

To implement the judgment, the parties submitted a stipulation to the Board. (Appellant's Request for Judicial Notice ("RJN") 13-15.) The stipulation cited only to the last two sentences from the paragraph of the judgment addressing remand and made no reference to the statement of decision. (RJN 14: 11-16.) It instructed the Board to reduce its prior estimate of value by $13,000,000 in order to remove the full value of the TNRA from the assessment and direct the Clerk of the

Board to process the resulting correction. (RJN 14: 20-24.) There was no request for the Board to provide further findings such as explaining how it determined that 50% of the TNRA value should be included in the assessment. (RJN 13-15.) Moreover, no other "various procedural issues" that Respondent had contended to the trial court that needed to be addressed by the Board on remand were raised, considered, or addressed. (AA 303: 5-8; RJN 20-22.)

In accordance with the judgment and stipulation of the parties, the Board ordered the assessed value of the improvements lowered by $13,000,000. (RJN 17, 20-22.) The resulting total assessed value of the real property was reduced to $38,823,075, allocated $25,000,000 to land and $13,823,075 to improvements. The personal property value of $3,925,340 remained unchanged. (*Ibid.*) No further findings of fact were made.

VI. The Trial Court Awarded Respondent Attorney Fees For Securing A Final Determination Supported By The Weight Of The Evidence.

Following the Board's reduction of the assessed value, Respondent made a motion for an award of attorney fees under Sections 1611.5 and 1611.6. (AA 101-214.) Respondent asserted that fees were justified under those provisions because the Board: (1) failed to make findings concerning the removal of intangible asset values from the assessment; and, (2) failed to explain the basis for the conclusion that 50% of the income from the TNRA be included in the assessment resulting in a remand back to the Board to make a correction to the value. (AA 104-109.)

Appellant opposed the motion because the trial court did not order remand to cure the deficient findings. (AA 68-78.) The Board joined in opposition. (AA 42-67.) And Respondent replied. (AA 33-40.)

A different judge than the one that decided the actions on the merits and the objection to the proposed judgment heard the motion for attorney fees. (AA 31-32.) That judge determined that since the Board issued findings of fact, Respondent was only entitled to fees under Section 1611.6 if it could demonstrate the court found those findings, "so deficient that a remand to the county board is ordered to secure reasonable compliance with the elements of findings required by Section 1611.5." (AA 13: ¶ 2.) But the trial court reasoned the remand order implicitly required the Board to make further findings of fact about the value of the TNRA. (AA 13: last ¶.)

The trial court relied on the sentence in the judgment remanding the action for further proceedings consistent with the judgment *and* statement of decision as well as a portion of Section 1611.5 that does not address the elements of findings to support an award of fees. (*Ibid*.) It disregarded the sentence establishing the sole purpose of remand. The new judge held: "Because the Board's findings were deemed deficient and the court remanded the matter back for "further proceedings consistent with" the judgment, the remand necessarily is to "secure reasonable compliance with" the Board's requirement to issue final determinations that is [sic] "supported by the weight of the evidence."" (*Ibid*.)

The trial court granted Respondent's motion for attorney fees and Appellant timely appealed the award. (AA 7-8.)

STANDARD OF REVIEW

Where, as here, the primary issue concerns legal entitlement to fees based on statutory interpretation, review is de novo. (*SSL Landlord, LLC v. County of San Mateo* (2019) 35 Cal.App.5th 262, 267.) But the trial court's factual findings are subject to the substantial evidence standard of review. (*Id*.)

ARGUMENT

I. Attorney Fees May Only Be Awarded Where Specifically Provided For By Statute.

"California follows the 'American rule,' under which each party to a lawsuit ordinarily must pay his or her own attorney fees." (*Musaelian v. Adams* (2009) 45 Cal.4th 512, 516.) The measure and mode of compensation of attorneys is left to the agreement of the parties "[e]xcept as attorney's fees are specifically provided for by statute...." (Code Civ. Proc., § 1021.)

Section 1611.6 provides for an award of attorney fees under specified conditions. Accordingly, the specified conditions must be met for an award to be granted. They are not met here.

II. Section 1611.6 Does Not Provide For An Award Of Attorney Fees Where Remand Is Only Ordered To Correct The Assessed Value.

Section 1611.6 provides: "If the county board fails to make findings upon request, or *if findings made are found by a reviewing court to be so deficient that a remand to the county board is ordered to secure reasonable compliance with the*

elements of findings required by Section 1611.5, the action of the county board shall be deemed to be arbitrary and capricious within the meaning of Section 800 of the Government Code, so as to support an allowance of reasonable attorney's fees against the county for the services *necessary to obtain proper findings.*" (Emphasis added.) The elements of findings of fact are found in Section 1611.5 to: "fairly disclose the board's determination of all material points raised by the party in his or her petition at the hearing, including a statement of the method or methods of valuation used in appraising the property."

So where a remand is ordered after findings of fact are made, attorney fees may only be awarded if the remand is ordered to secure reasonable compliance with the elements of findings of fact. That was not the case here.

The trial court did not need the Board to explain its reasoning on the TNRA issue. It adopted the parties' "all or nothing" agreement on inclusion of the TNRA value based on a lack of contrary evidence before the Board and the lack of support for the Board's 50% finding. (AA 318: 23 to 319: 1.) Accordingly, it found in favor of Respondent on its complaint only as to the TNRA issue and denied the Assessor's petition for a writ. (AA 319: 1-2.)

The *sole purpose of the remand* was "to remove one-hundred percent (100%) of the value of the Theatre Naming Rights Agreement ("TNRA") from the base year value of the TCL Chinese Theatre, located at 6925 Hollywood Boulevard, Los Angeles, California, which is assessed for property tax purposes

with reference to the Los Angeles County Assessor's Parcel Number 5548-004-022, and to thereafter cause the necessary corrections to be made to the tax roll." (AA 278: 14-22.) No further explanation from the Board was required for the trial court to render a decision. It remanded the matter to correct the assessed value; a mathematical calculation the trial court could have made as a matter of law. (*CAT Partnership v. County of Santa Cruz* (1998) 63 Cal.App.4th 1071, 1088-1089; *Plaza Hollister Ltd. Partnership v. County of San Benito* (1999) 72 Cal.App.4th 1, 22-23, 24-25.) Additional findings of fact were unnecessary, none were requested, and none were made. The remand to the Board was nothing more than a direction to subtract one amount from another. (RJN 14: 10-24, 17, 20-22.)

It was only Respondent's proposed statement of decision that included a section discussing how the Board's decision was "procedurally flawed" because it did not explain why it concluded that half the TNRA value should be included in the assessment. Moreover, the statement of decision – including its reference to defective findings – was expressly excluded as a reason for remand when the proposed judgment was modified prior to entry. Indeed, the trial court sustained Appellant's objection to the proposed judgment prior to modification, "with an eye towards avoid[ing] a remand." (AA 305.) It also declined Respondent's proposal to enter the judgment without the modification. (AA 303: 5-8.)

While Respondent asserts the purpose of fee recovery is to facilitate judicial review (Respondent's Brief ("RB") 25-31), it

conspicuously fails to explain how the remand here facilitated the trial court's review. Rather, it improperly focuses on a deficiency in the findings and the mere fact of a remand to support an award of attorney fees. It also attempts to distract with false dichotomies that this Court would have to choose between "material" or "ministerial" and "simple" versus "complex" remands. (See RB 37-41, 44, 48-49.) But the purpose of the remand must be to address the defective element(s) in the findings necessary to assist the court with its review. (Section 1611.6; *Cf. Dennis v. County of Santa Clara* (1989) 215 Cal.App.3d 1019, 1023, 1025, 1033 [fees awarded under Section 1611.6 for remand to board for further findings on questions raised by reviewing court].) An award of attorney fees is not warranted for a remand solely to correct the assessed value. A simple calculation the trial court could have made without need for remand at all.

III. An Award Of Attorney Fees Is Not Allowed Under Section 1611.6 For Securing A Final Determination Supported By The Weight Of The Evidence.

Attorney fees may be awarded for the failure to issue findings of fact when requested or where the findings issued are found to be so deficient that remand is ordered to secure reasonable compliance with *the element*s *of findings* required by Section 1611.5. (Section 1611.6.) The elements of findings are to "fairly disclose the board's determination of all material points raised by the party in his or her petition at the hearing, including

a statement of the method or methods of valuation used in appraising the property." (Section 1611.5.)

In addition to addressing the elements that must be contained in the findings of fact, Section 1611.5 contains a stand-alone sentence regarding the evidentiary standard for a board's final determinations. It provides that: "At the hearing the *final determinations by the board shall be supported by the weight of the evidence* and, with regard to questions of value, its determinations shall be made without limitation by reason of the applicant's opinion of value stated in the application for reduction in assessment…" (Emphasis added.) This stand-alone sentence is an expression of a separate subject apart from the elements to be included in the findings of fact. (*Aquilino v. Marin County Employees Retirement Association* (1998) 60 Cal. App. 4th 1509, 1522 ["A commonly understood rule of our language is that paragraphs are intended to express separate thoughts. …[I]f the Legislature intended the [] paragraph to simply modify what preceded it, the most appropriate course would have been not to indent it."].)

The "weight of the evidence" is an evidentiary standard that final determinations be made by a preponderance of the evidence; it is not an element of the findings of fact. (*Chamberlain v. Ventura County Civil Service Commission* (1977) 69 Cal.App.3d 362, 369.) And no reference is made in that sentence of Section 1611.5 to findings of fact. Surely, most matters do not have findings prepared at all. Consequently, an award of attorney fees "to secure reasonable compliance with the

elements of findings" cannot be based on the failure of a board's final determination to be supported by the weight of the evidence. Nevertheless, that is the very reason the trial court awarded attorney fees here.

The trial court held: "Because the Board's findings were deemed deficient and the court remanded the matter back for "further proceedings consistent with" the judgment, the remand necessarily is to "secure reasonable compliance with" the Board's requirement to issue final determinations that is [sic] "supported by the weight of the evidence."" (AA 13: last ¶.) It conflated the elements of findings with the evidentiary standard.

If the trial court's reasoning were correct, it would make no difference how detailed or well-reasoned a board's findings of fact are. Any time a matter is remanded because a trial court finds the weight of the evidence did not support the final determination, attorney fees would be mandatory. But reaching the wrong conclusion from the evidence is not a basis for attorney fees. (Sections 1611.5 & 1611.6.) Attorney fees are only warranted where the findings are so deficient that further findings are necessary.

CONCLUSION

Section 1611.6 provides for an award of attorney fees where remand is ordered secure further findings of fact. It does not allow a fee award for a remand to make a ministerial correction to the assessed value or where a board decision is overturned because it is not supported by the weight of the evidence. Accordingly, the trial court's award of attorney fees should be reversed.

DATED: June 12, 2020

THOMAS E. MONTGOMERY
County Counsel, County of San Diego

By: */s/Walter J. de Lorrell, III*
WALTER J. DE LORRELL III
Senior Deputy, Attorneys for the California State Association of Counties

CERTIFICATE OF COMPLIANCE

Counsel of record certifies under Rule 8.204(c)(1) of the California Rules of Court, that the enclosed Amicus Curiae Brief Of The California State Association Of Counties In Support Of Appellant County Of Los Angeles is produced using 13-point Century Schoolbook type and contains approximately 4,186 words, including footnotes. Counsel relies on the word count of the computer program used to prepare this brief.

DATED: June 12, 2020

THOMAS E. MONTGOMERY
County Counsel, County of San Diego

By: */s/Walter J. de Lorrell, III*
WALTER J. DE LORRELL III
Senior Deputy, Attorneys for the California State Association of Counties

PROOF OF SERVICE

I, Odette Ortega, declare as follows:

I am over l8 years of age, and a resident of the County of San Diego, California, in which county the within-mentioned delivery occurred, and not a party to the action herein. My business address is l600 Pacific Highway, Room 355, San Diego, California.

On June 12, 2020, I served the attached:

APPLICATION FOR PERMISSION TO FILE AMICUS CURIAE BRIEF AND AMICUS CURIAE BRIEF OF THE CALIFORNIA STATE ASSOCIATION OF COUNTIES IN SUPPORT OF APPELLANT COUNTY OF LOS ANGELES

On the interested parties in this action as follows:

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BY ELECTRONIC SERVICE: I electronically filed the document(s) with the Clerk of the Court by using the TrueFiling system. Participants in the case who are registered users will be served by the TrueFiling system. Participants in the case who are not registered users will be served by mail or by other means permitted by the court rules.

Honorable Christopher Lui
Los Angeles Superior Court Dept. 76
Stanley Mosk Courthouse
111 N. Hill Street
Los Angeles, CA 90012

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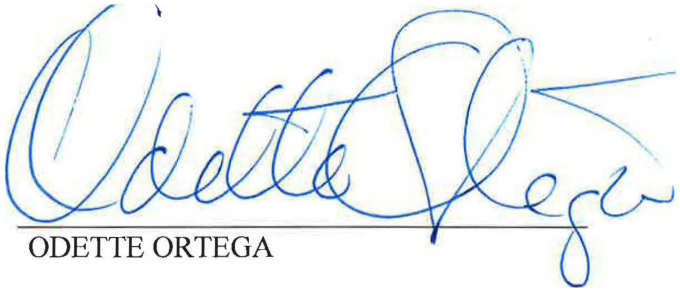
I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on June 12, 2020.



ODETTE ORTEGA