

CASE NO.: S222329

**IN THE SUPREME COURT OF CALIFORNIA**

926 NORTH ARDMORE AVENUE, LLC,  
*Plaintiff and Appellant,*

v.

COUNTY OF LOS ANGELES,  
*Defendant and Respondent.*

FILED WITH PERMISSION

SUPREME COURT  
**FILED**

NOV - 9 2015

Frank A. McGuire, Clerk  
*[Signature]*  
Deputy

After a Decision of the Court of Appeal,  
Second Appellate District, Division Seven,  
on Appeal from the  
Superior Court for the County of Los Angeles,  
The Honorable Rita Miller, Judge Presiding  
Trial Court Case No. BC 476670  
Court of Appeal Case No. B248356

**RESPONDENT COUNTY'S OPPOSITION TO REQUEST FOR  
JUDICIAL NOTICE OF AMICUS CURIAE  
CALIFORNIA TAXPAYERS ASSOCIATION**

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**RECEIVED**

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CLERK SUPREME COURT  
FED EX NOV 6, 2015

I.

**RESPONDENT COUNTY'S OPPOSITION TO REQUEST FOR JUDICIAL NOTICE**

Appellant County of Los Angeles objects to exhibits G, H, and I, of the Request for Judicial Notice filed by California Taxpayer's Association. These exhibits pertain to responses to a Public Records Act request that was made by CalTax' counsel to the Los Angeles County Registrar-Recorder's Office on March 19, 2015. The Court of Appeal's decision that is the subject of review was reflected in an opinion filed on September 22, 2014. Thus, amicus seeks to put before the Court material that was developed six months after the subject appellate opinion was filed, and with regard to an issue not before the court. This is in violation of the principle that an amicus takes a case as it finds it. (*Berg v. Traylor* (2007) 148 Cal.App.4<sup>th</sup> 809, 823, fn. 5; please see also, *Fisher v. City of Berkeley* (1984) 37 Cal.3d 644, 711-712.)

In addition, the material is not relevant. The proffered documents do not stand for the proposition that the Los Angeles County Registrar-Recorder does not believe that it has legal authority to pursue the documentary transfer tax ("DTT") on indirect transfers of realty. The fact that a county tax collector (as distinct from a county recorder) takes a conservative stance in pursuing DTT collections is an even more tenuous

basis for drawing an inference about what the administrator of the DTT believes.

The issue before the Court is a legal issue, and the business practices of a single tax administrator's office are not probative as to that issue. With 58 counties in the State, the business judgment of a single jurisdiction cannot be deemed relevant to the merits of a legal issue of interest to all of them.

Respondent County of Los Angeles urges that notice not be taken of exhibits G, H, and I, proffered by Amicus Curiae California Taxpayers Association.

DATED: November 6, 2015      Respectfully submitted,

MARY C. WICKHAM  
Interim County Counsel

By Albert Ramseyer  
ALBERT RAMSEYER  
Principal Deputy County Counsel

Attorneys for Respondents and Appellees

**DECLARATION OF SERVICE**

STATE OF CALIFORNIA, County of Los Angeles:

Baron Kishimoto states: I am and at all times herein mentioned have been a citizen of the United States and a resident of the County of Los Angeles, over the age of eighteen years and not a party to nor interested in the within action; that my business address is 648 Kenneth Hahn Hall of Administration, 500 West Temple Street, County of Los Angeles, State of California; that I am readily familiar with the business practice of the Los Angeles County Counsel for collection and processing of correspondence for mailing with the United States Postal Service; and that the correspondence would be deposited within the United States Postal Service that same day in the ordinary course of business.

That on November 6, 2016, I served **RESPONDENT COUNTY'S OPPOSITION TO REQUEST FOR JUDICIAL NOTICE OF AMICUS CURIAE CALIFORNIA TAXPAYERS' ASSOCIATION** upon Interested Parties by depositing copies thereof, enclosed in a sealed envelope and placed for collection and mailing on that date following ordinary business practices in the United States Postal Service, addressed as follows:

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I declare under penalty of perjury that the foregoing is true and correct. Executed on November 6, 2015, at Los Angeles, California.

  
\_\_\_\_\_  
Baron Kishimoto