

1 GREGORY P. PRIAMOS, County Counsel (SBN 136766)
2 JAMES E. BROWN, Assistant County Counsel (SBN 162579)
3 RONAK N. PATEL (SBN 249982)
3960 Orange Street, Suite 500
4 Riverside, CA 92501-3674
Telephone: (951) 955-6300
5 Facsimile: (951) 955-6363
Email: rpatel@rivco.org

6 Attorneys for Defendant, COUNTY OF RIVERSIDE

FILED
Superior Court of California
County of Riverside
6/1/2020
A. Vargas
Electronically Filed

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA
9 COUNTY OF RIVERSIDE

11 AT&T MOBILITY LLC, PACIFIC BELL
12 TELEPHONE COMPANY, AT&T CORP.,

13 Plaintiffs,

14 v.

15 COUNTY OF RIVERSIDE,

17 Defendant.

) Case No. RIC 1905814

) Assigned for All Purposes to the Honorable:
) Judge Craig Riemer
) Department: 01

) **DEFENDANT COUNTY OF RIVERSIDE'S**
) **ANSWER TO FIRST AMENDED**
) **COMPLAINT**

) Complaint Filed: 11/22/2019

21
22 Defendant County of Riverside, by and through its Attorney County Counsel for the County of
23 Riverside, answers the specific allegations of the First Amended Complaint ("Complaint") admitting,
24 denying or otherwise averring as follows:

25 **ANSWER**

26 1. Responding to paragraph 1 of the Complaint, Defendant County admits that Plaintiff AT&T
27 Mobility LLC is a public utility and that said Plaintiff's property is assessed by Defendant State Board of
28 Equalization. Defendant County avers that the fifth sentence in paragraph 1 purports to set forth statements

1 of law and legal conclusions and that no further response to such allegations is required. To the extent any
2 response may be required to such allegations, Defendant County deny those allegations. Defendant County
3 is currently without sufficient knowledge or information to form a belief as to the truth of the remaining
4 allegations contained in paragraph 1, and on that basis denies the remaining allegations in paragraph 1.

5 2. Responding to paragraph 2 of the Complaint, Defendant County admits that Plaintiff Pacific
6 Bell Telephone Company is a public utility and that said Plaintiff's property is assessed by Defendant State
7 Board of Equalization. Defendant County avers that the fourth and fifth sentence in paragraph 2 purports
8 to set forth statements of law and legal conclusions and that no further response to such allegations is
9 required. To the extent any response may be required to such allegations, Defendant County denies those
10 allegations. Defendant County is currently without sufficient knowledge or information to form a belief as
11 to the truth of the remaining allegations contained in paragraph 2, and on that basis denies the remaining
12 allegations in paragraph 2.

13 3. Responding to paragraph 3 of the Complaint, Defendant County admits that Plaintiff AT&T
14 Corp is a public utility and that said Plaintiff's property is assessed by Defendant State Board of
15 Equalization. Defendant County avers that the fourth in paragraph 3 purports to set forth statements of law
16 and legal conclusions and that no further response to such allegations is required. To the extent any response
17 may be required to such allegations, Defendant County denies those allegations. Defendant County is
18 currently without sufficient knowledge or information to form a belief as to the truth of the remaining
19 allegations contained in paragraph 3, and on that basis denies the remaining allegations in paragraph 3.

20 4. Responding to paragraph 4 of the Complaint, Defendant County admits that it is a County
21 and a political subdivision of the State of California. Defendant County avers that the remainder of
22 paragraph 4 purports to set forth statements of law and legal conclusions, and that no further response to
23 paragraph 4 is required. To the extent any response may be required as to any remaining allegations in
24 paragraph 4, Defendant County denies those allegations.

25 5. Responding to paragraph 5 of the Complaint, Defendant County avers that the provisions of
26 the Revenue and Taxation Code speak for themselves, and to the extent the allegations in paragraph 5 seek
27 to draw any factual or legal conclusions from those statutes, Defendant County denies those allegations. To
28 the extent the remainder of paragraph 5 purports to set forth statements of law and legal conclusions drawn

1 from the BOE's advisory letter, Defendant County avers that no further response is required. To the extent
2 any response may be required, Defendant County denies those allegations.

3 6. Defendant County generally admits that this Court is one of general jurisdiction and that it
4 would have jurisdiction pursuant to Revenue and Taxation Code section 5140. Defendant, however, is
5 without sufficient knowledge or information to admit or deny that Section 5140 is the controlling refund
6 state. As such, Defendant County is without sufficient knowledge or information to form a belief as to the
7 truth of the remaining allegations contained in paragraph 6, and on that basis denies the remaining
8 allegations in paragraph 6.

9 7. To the extent that Section 5140 is the controlling statute, Defendant County admits that
10 venue is proper as alleged in paragraph 7.

11 8. Responding to paragraph 8 of the Complaint, Defendant County admits that the BOE
12 assesses all taxable property in the State owned or used by regulated privately-owned utilities, including
13 telephone companies. Defendant County avers that, to the extent paragraph 8 purports to set forth
14 statements of law and legal conclusions, no further response to paragraph 8 is required. To the extent any
15 response may be required to such statements, Defendant County denies those allegations.

16 9. Responding to paragraph 9 of the Complaint, Defendant County admits that the BOE
17 prepares and transmits a roll to each county auditor identifying unitary assessments. Defendant County
18 avers that, to the extent paragraph 8 purports to set forth statements of law and legal conclusions, no further
19 response to paragraph 8 is required. To the extent any response may be required to such statements,
20 Defendant County denies those allegations. Defendant County is without sufficient knowledge or
21 information to form a belief as to the truth of the remaining allegations contained in paragraph 9, and on
22 that basis denies any remaining allegations in paragraph 9.

23 10. Responding to paragraph 10 of the Complaint, Defendant County admits that property
24 assessed by the BOE is deemed "state-assessed property". Defendant County avers that, to the extent
25 paragraph 10 purports to set forth statements of law and legal conclusions, no further response to paragraph
26 10 is required. To the extent any response may be required to such statements, Defendant County denies
27 those allegations.
28

1 11. Responding to paragraph 11 of the Complaint, Defendant County admits that Plaintiffs are
2 privately-held public utilities. Defendant County further admits that the BOE assesses Plaintiff's property.
3 Defendant County avers that, to the extent paragraph 11 purports to set forth statements of law and legal
4 conclusions, no further response to paragraph 11 is required. To the extent any response may be required
5 to such statements, Defendant County denies those allegations.

6 12. Responding to paragraph 12 of the Complaint, Defendant County admits that the BOE
7 assessed the value of Plaintiffs' state-assessed property for 2014-2015 and transmitted the roll to Defendant
8 County. Defendant County avers that, to the extent paragraph 12 purports to set forth statements of law
9 and legal conclusions, no further response to paragraph 12 is required. To the extent any response may be
10 required to such statements, Defendant County denies those allegations.

11 13. Responding to paragraph 13 of the Complaint, Defendant County is without sufficient
12 knowledge or information to form a belief as to the truth of the remaining allegations contained in paragraph
13 13, and on that basis denies the remaining allegations in paragraph 13.

14 14. Responding to paragraph 14 of the Complaint, Defendant County admits that it calculates
15 the tax rate pursuant to Revenue and Taxation Code section 100(b). Defendant County further admits that
16 it uses the BOE's allocated value of the state-assessed property as set forth in Section 100(b) and levied
17 taxes on Plaintiffs' property for 2014-2015 fiscal years. Defendant County avers that, to the extent
18 paragraph 14 purports to set forth statements of law and legal conclusions, no further response to paragraph
19 14 is required. To the extent any response may be required to such statements, Defendant County denies
20 those allegations.

21 15. Defendant County admits the allegations in paragraph 15.

22 16. Defendant County admits the allegations in paragraph 16.

23 17. Defendant County admits that Plaintiffs sought a refund on various grounds as set forth in
24 paragraph 17, but denies that the remaining allegations in paragraph 17. Defendant County further avers
25 that, to the extent paragraph 17 purports to set forth statements of law and legal conclusions, no further
26 response to paragraph 17 is required. To the extent any response may be required to such statements,
27 Defendant County denies those allegations.
28

1 18. Responding to paragraph 18 of the Complaint, Defendant County avers that the provisions
2 of Section 19 of Article XIII of the California Constitution speak for themselves and to the extent the
3 allegations in paragraph 18 seek to draw any legal conclusions from those statutes, Defendant County denies
4 those allegations. Defendant County denies the remaining allegations contained in paragraph 18.

5 19. Defendant County denies the allegations contained in paragraph 19.

6 20. Responding to paragraph 20 of the Complaint, Defendant County is without sufficient
7 knowledge or information to form a belief as to the truth of the remaining allegations contained in paragraph
8 20, and on that basis denies the remaining allegations in paragraph 20.

9 21. Defendant County admits the allegations contained in paragraph 21.

10 22. Defendant County admits that Plaintiffs have paid their property taxes, but denies the
11 remaining allegations contained in paragraph 22. Defendant County further avers that, to the extent
12 paragraph 22 purports to set forth statements of law and legal conclusions, no further response to paragraph
13 22 is required. To the extent any response may be required to such statements, Defendant County denies
14 those allegations.

15 23. Defendant County denies the allegations contained in paragraph 23.

16 24. Defendant County restates by reference its responses to the allegations in paragraph 1
17 through 23. Defendant County denies any remaining allegations in paragraph 24.

18 25. Responding to paragraph 25 of the Complaint, Defendant County avers that paragraph 25
19 purports to set forth statements of law and legal conclusions, and that no further response to paragraph 25
20 is required. To the extent any response may be required as to any allegations in paragraph 25, Defendant
21 County denies those allegations. Defendant denies any remaining allegations in paragraph 25.

22 26. Responding to paragraph 26 of the Complaint, Defendant County avers that paragraph 26
23 purports to set forth statements of law and legal conclusions, and that no further response to paragraph 26
24 is required. To the extent any response may be required as to any allegations in paragraph 26, Defendant
25 County denies those allegations. Defendant denies any remaining allegations in paragraph 26.

26 27. Defendant County restates by reference its responses to the allegations in paragraph 1
27 through 26. Defendant County denies any remaining allegations in paragraph 27.

1 **FIRST AFFIRMATIVE DEFENSE**

2 **(Failure to State Cause of Action)**

3 The alleged cause of action in the Complaint fails to state facts sufficient to constitute a cause of
4 action.

5 **SECOND AFFIRMATIVE DEFENSE**

6 **(Failure to State a Claim)**

7 The Complaint fails to state a claim upon which relief may be granted.
8

9 **THIRD AFFIRMATIVE DEFENSE**

10 **(Failure to Join Indispensable Parties)**

11 Plaintiffs' claims are barred because it has failed to join indispensable parties.
12

13 **FOURTH AFFIRMATIVE DEFENSE**

14 **(Statutory Bar)**

15 To the extent Plaintiffs seek injunctive relief, that relief is barred by statute, under Section 4807 of
16 the California Revenue and Taxation Code.
17

18 **FIFTH AFFIRMATIVE DEFENSE**

19 **(Statute of Limitations)**

20 Plaintiffs are time-barred from seeking refund of taxes paid. Plaintiffs are further time-barred from
21 challenging the unitary tax pursuant to state law, including, but not limited to, validation and/or reverse-
22 validation actions.
23

24 **SIXTH AFFIRMATIVE DEFENSE**

25 **(Laches)**

26 If there has been any event entitling Plaintiffs to relief as pled in the Complaint, which Defendant
27 County denies, Plaintiffs, by reason of its delay in bringing this action, have foregone any and all causes of
28

1 action that they otherwise might have against Defendant County.
2

3 **SEVENTH AFFIRMATIVE DEFENSE**

4 **(Waiver)**

5 Plaintiffs are precluded and barred from asserting any claim or obtaining any relief arising out of
6 the matters alleged to have occurred in the Complaint in that plaintiff has, by its conduct, waived the claim
7 alleged.
8

9 **EIGHTH AFFIRMATIVE DEFENSE**

10 **(Good Faith)**

11 Defendant County at all time acted in complete good faith and reasonably within the meaning of
12 all federal and state statutes, doctrines and judicial authorities.
13

14 **NINTH AFFIRMATIVE DEFENSE**

15 **(Attorneys' Fees)**

16 Plaintiffs are not entitled to their cost of suit or attorneys' fees.
17

18 **TENTH AFFIRMATIVE DEFENSE**

19 **(Additional Affirmative Defenses)**

20 Defendant County currently has insufficient knowledge or information upon which to form a belief
21 as to whether it may have additional, as yet unstated, separate defenses available. Defendant County
22 reserves the right to assert further affirmative defenses in the event that it determines that such defenses are
23 appropriate.

24 ///
25 ///
26 ///
27 ///
28 ///

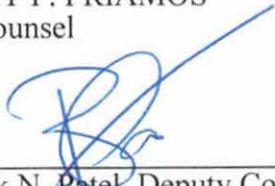
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

PRAYER

WHEREFORE, Defendant County prays as follows:

1. That Plaintiffs take nothing by reason of its Complaint.
2. That judgment be entered in favor of Defendant County and against plaintiff on its claim of relief asserted in the Complaint.
3. That Defendant County be awarded costs of suit incurred in defense of this action; and
4. For such other relief as the Court deems proper.

GREGORY P. PRIAMOS
County Counsel



Dated: March 19, 2020

By: _____
Ronak N. Patel, Deputy County Counsel
Attorneys for Defendant,
COUNTY OF RIVERSIDE

1
2
3
PROOF OF SERVICE

4
5
6
Superior Court Case No. RIC1905814

7 I, the undersigned, say that I am a citizen of the United States and am employed in the county of
8 Riverside, over the age of 18 years and not a party to the within action or proceeding; that my business
9 address is: 3960 Orange Street, Suite 500, Riverside, CA 92501-3611.

10 That on March 19, 2020, I served a copy of the following listed documents:

11
12
13
DEFENDANT COUNTY OF RIVERSIDE'S ANSWER TO FIRST AMENDED COMPLAINT

14 by delivering a true copy thereof in a sealed envelope(s) addressed as follows:

15 16 17 18 19 20 21 22 23 24 25 26 27 28 Martha A. Boersch, Esq. Matthew C. Dirkes, Esq. BOERSCH & ILLOVSKY LLP 1611 Telegraph Ave., Suite 806 Oakland, CA 92612 T: (415) 225-5412 E-Mail: martha@boersch-illovsy.com matt@boersch-illovsy.com	Attorney for Plaintiff(s), AT&T MOBILITY LLC, PACIFIC BELL TELEPHONE COMPANY, AT&T CORP.
Eric J. Miethke, Esq. CAPITOL LAW AND POLICY, INC. 1215 K Street, Suite 1510 Sacramento, CA 95814 T: (916) 823-6224 E-Mail: eric@capitollawandpolicy.com	Attorney for Plaintiff(s), AT&T MOBILITY LLC, PACIFIC BELL TELEPHONE COMPANY, AT&T CORP

29 FIRST CLASS MAIL. I am "readily familiar" with this office's practice of collection and processing
30 correspondence for mailing. Under that practice it would be deposited with the U. S. Postal Service on that
31 same day with postage thereon fully prepaid at Riverside, California, in the ordinary course of business. I
32 am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage
33 meter date is more than one day after date of deposit for mailing in affidavit.

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

36 Executed on March 19, 2020, at Riverside, California.

37
38
39
40
41
42
43
44
45
46
47
48
49
50


51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252
253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294
295
296
297
298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320
321
322
323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344
345
346
347
348
349
350
351
352
353
354
355
356
357
358
359
360
361
362
363
364
365
366
367
368
369
370
371
372
373
374
375
376
377
378
379
380
381
382
383
384
385
386
387
388
389
390
391
392
393
394
395
396
397
398
399
400
401
402
403
404
405
406
407
408
409
410
411
412
413
414
415
416
417
418
419
420
421
422
423
424
425
426
427
428
429
430
431
432
433
434
435
436
437
438
439
440
441
442
443
444
445
446
447
448
449
450
451
452
453
454
455
456
457
458
459
460
461
462
463
464
465
466
467
468
469
470
471
472
473
474
475
476
477
478
479
480
481
482
483
484
485
486
487
488
489
490
491
492
493
494
495
496
497
498
499
500
501
502
503
504
505
506
507
508
509
510
511
512
513
514
515
516
517
518
519
520
521
522
523
524
525
526
527
528
529
530
531
532
533
534
535
536
537
538
539
540
541
542
543
544
545
546
547
548
549
550
551
552
553
554
555
556
557
558
559
560
561
562
563
564
565
566
567
568
569
570
571
572
573
574
575
576
577
578
579
580
581
582
583
584
585
586
587
588
589
590
591
592
593
594
595
596
597
598
599
600
601
602
603
604
605
606
607
608
609
610
611
612
613
614
615
616
617
618
619
620
621
622
623
624
625
626
627
628
629
630
631
632
633
634
635
636
637
638
639
640
641
642
643
644
645
646
647
648
649
650
651
652
653
654
655
656
657
658
659
660
661
662
663
664
665
666
667
668
669
670
671
672
673
674
675
676
677
678
679
680
681
682
683
684
685
686
687
688
689
690
691
692
693
694
695
696
697
698
699
700
701
702
703
704
705
706
707
708
709
710
711
712
713
714
715
716
717
718
719
720
721
722
723
724
725
726
727
728
729
730
731
732
733
734
735
736
737
738
739
740
741
742
743
744
745
746
747
748
749
750
751
752
753
754
755
756
757
758
759
760
761
762
763
764
765
766
767
768
769
770
771
772
773
774
775
776
777
778
779
780
781
782
783
784
785
786
787
788
789
790
791
792
793
794
795
796
797
798
799
800
801
802
803
804
805
806
807
808
809
810
811
812
813
814
815
816
817
818
819
820
821
822
823
824
825
826
827
828
829
830
831
832
833
834
835
836
837
838
839
840
841
842
843
844
845
846
847
848
849
850
851
852
853
854
855
856
857
858
859
860
861
862
863
864
865
866
867
868
869
870
871
872
873
874
875
876
877
878
879
880
881
882
883
884
885
886
887
888
889
890
891
892
893
894
895
896
897
898
899
900
901
902
903
904
905
906
907
908
909
910
911
912
913
914
915
916
917
918
919
920
921
922
923
924
925
926
927
928
929
930
931
932
933
934
935
936
937
938
939
940
941
942
943
944
945
946
947
948
949
950
951
952
953
954
955
956
957
958
959
960
961
962
963
964
965
966
967
968
969
970
971
972
973
974
975
976
977
978
979
980
981
982
983
984
985
986
987
988
989
990
991
992
993
994
995
996
997
998
999
1000