Case No.: S266590

IN THE SUPREME COURT OF CALIFORNIA

AMEN FAMILY 1990 REVOCABLE TRUST, Real Party in Interest

Appellant

v.

JEFFREY PRANG, Los Angeles County Assessor

Respondent

After a Decision of the Court of Appeal
Second Appellate District, Division Five
Appeal Case No. B298794
Appeal from Los Angeles Superior Case No. BS173698
Hon. James C. Chalfant

APPELLANT'S ANSWER TO AMICUS CURIAE BRIEF OF THE CALIFORNIA STATE ASSOCIATION OF COUNTIES AND THE CALIFORNIA ASSESSORS ASSOCIATION

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I. Introduction

The California State Association of Counties ("CSAC") and California Assessors Association ("CAA") (together, the "Associations") have re-filed the brief they previously submitted to the Court of Appeal to argue that the term of art, "ownership interests," which is the statutory standard used to identify changes in ownership for property tax purposes, should have a unique meaning in Revenue and Taxation Code section 62(a)(2) ("Section 62(a)(2)") that is different from its uniform meaning throughout the framework governing changes in ownership and contrary to the longstanding interpretation of the California State Board of Equalization (the "State Board").

The Associations' primary argument is that transfers of real estate are governed by a different standard than transfers of stocks when identifying a change in ownership. However, all the relevant statutes, including Section 62(a)(2) and the subdivisions of Revenue and Taxation Code section 64 ("Section 64"), use "ownership interests" to identify changes in ownership. The State Board issued a single regulation (Rule 462.180) to interpret Sections 62 and 64, the Legislature has instructed courts to apply these laws with "uniformity and consistency" (*Pacific Southwest Realty Co. v. Cnty. of Los Angeles* (1991) 1 Cal.4th 155, 161), and this Court has rejected efforts to interpret the change in ownership statutes in isolation (*id.* 161-162, 167).

The Associations overlook the standard of "ownership interests" to focus instead on the term "stock" in Section 62(a)(2), arguing that the Legislature could only have mentioned "stock" to

require consideration of all forms of stock when identifying a change in ownership. However, the State Board has recognized that the term "stock" is included in Section 62(a)(2) to distinguish among the various ways control is exerted over a corporation (*i.e.*, stock versus an executive position or membership on the board of directors). (See State Board Legal Opinion dated February 20, 1985 at p. 2, attached as Ex. 1 to Appellant's Motion for Judicial Notice ("MJN").) The requirement that corporate ownership interests must be "represented by stock" is not the same as requiring "ownership interests" to be represented by "all of the stock in the corporation," which would require adding text to the statute and ignoring the State Board's finding as to why the term is included in the first place. While the Associations cite generic canons of construction to support their position, the Legislature has assented to the State Board's forty-year-long understanding that "'ownership interest' a[re] the voting stock in a corporation' for purposes of Section 62(a)(2)" (Ex. G at 85)[1] by amending Section 62 twenty times without objecting to the State Board's interpretation.

The Associations also argue that the Court of Appeal did not need to conduct an analysis under *Yamaha Corp. of America v. State Board of Equalization ("Yamaha I")* (1998) 19 Cal.4th 1 because the State Board has not addressed the precise facts at issue here, involving a transfer of real estate from a trust to a

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[1] The references to exhibits in this brief are to the exhibits attached to Appellant's Opening Brief.

corporation with voting and non-voting stock. However, the State Board resolved any confusion by intervening in this case to explain that it "consistently interpreted 'stock' in Section 62(a)(2) to mean 'voting stock'" (Ex. B at p. 39) and it strains credulity to believe that the State Board focused solely on voting stock and entirely omitted mention of non-voting stock in Rule 462.180 (Cal. Code Regs., tit. 18, § 462.180) and six agency interpretations issued over decades if non-voting stock were at all relevant to measuring corporate "ownership interests." Respondent's position also ignores the many legal conclusions reached in the State Board guidance that state, "[f]or corporations, the ownership interests for measuring changes in control and *proportionality of ownership* are represented by voting stock" (Ex. F at p. 79), which would be erroneous if the analysis differed for companies with voting and non-voting stock.[2] Nor do the Associations offer any authority that *Yamaha I* is ignored where, as here, the relevant state agency has established the meaning of a statutory standard that the Legislature delegated to "the contemporaneous construction . . . of the administrative agency." (*Amador Valley Joint Union High Sch. Dist. v. State Bd. of Equalization* (1978) 22 Cal.3d 208, 245.)

The Associations' do not offer a compelling reason to affirm the Court of Appeal's opinion, which this Court should reverse.

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[2] All emphasis has been added unless otherwise indicated.

II. The Associations' Amicus Brief Will Not Assist the Court in Deciding this Matter

The Associations' have refiled with minor changes the same brief that they previously filed with the Court of Appeal. (Cf. Associations' Amicus Brief of July 20, 2020.) However, the Associations do not explain how this "will assist the court in deciding the matter" when the brief is already in the record. (Cal. R. Ct. 8.520, subd. (c)(2)

The Associations are not even positioned to assist on the matter of statutory interpretation at issue here because they are not responsible for the administration of property taxes and do not have expertise in interpreting property tax laws. Instead, the members of these trade organizations are required to follow State Board regulations, which the State Board explains to the Associations' members (using annotations, legal opinions, letters to assessors, and the Assessors' Handbook) because the members lack such experience. (See *Pacific Southwest,* 1 Cal.4th at 161) [recognizing that the Legislature "recommend[ed] the use of statutory 'examples' to elaborate on common transactions" involving changes in ownership because "[l]ay assessors and taxpayers would otherwise have difficulty applying legal concepts"]; see also *Prudential Ins. Co. v. City and County of San Francisco* (1987) 191 Cal.App.3d 1142, 1152 ["[T]he courts will require assessors and local boards of equalization to abide by [State Board rules and regulations]. While some assessors continue to treat them, like the Assessors' Handbooks, as merely advisory in nature, it is clear that they are mandatory and

binding not only on assessors, but also on local boards of equalization and assessment appeals boards."]; *Ocean Avenue LLC v. County of Los Angeles* (2014) 227 Cal.App.4th 344, 351 [reversing change in ownership finding and holding that the Los Angeles County Assessor and Assessment Appeals Board erred in refusing to apply State Board regulations that they considered "too good to be true"].) The sole function of the Associations is to advocate for their members, who are already represented here.

The Associations also fail to disclose Respondent Jeffrey Prang's leadership role in the CAA. Respondent is a member of the Executive Committee of the CAA, Vice Chair of its Legislative Committee, a member of its Finance Committee, and Chair of its Legal Entity Ownership Program Committee, which advocates for assessors in change of ownership issues. (See Declaration of Colin W. Fraser, filed with the Court of Appeal by Appellant on May 21, 2020, ¶ 3.) The redundant amicus brief was likely authored by a CAA committee controlled by Respondent.

Thus, the Associations are not appropriate parties to provide the Court with the requested input, and their input simply duplicates the views Respondent has already provided.

III. Corporate Ownership Interests are Measured Using Voting Stock Alone Throughout the Statutory Framework Governing Changes in Ownership, including Section 62(a)(2)

The Associations' primary argument to support the creation of a new definition of "ownership interests" that is unique to Section 62(a)(2) is that "Appellants [*sic*] confuse changing control

of a corporation [under Section 64] with a transfer of corporate real property" under Section 62(a)(2). (Amicus at pp. 5-6.)

This distinction is irrelevant here because it ignores the critical similarity among the relevant statutes, including Section 62(a)(2), Section 64(c), and Section 64(d): they all measure one thing—corporate "ownership interests"—to identify changes in ownership. There is no basis to create one definition of ownership interests that applies when a corporate buyer and seller *of realty* have the same "ownership interests" (under Section 62(a)(2)) and another definition that applies when a buyer of the same "ownership interests" obtains sufficient control to trigger a change in ownership (under Sections 64(c) or 64(d)). The Legislature specifically instructed courts and the State Board to apply the change in ownership statutes with "uniformity and consistency" (*Pacific Southwest,* 1 Cal.4th at pp. 161-162; see also Ex. A at pp. 24-25, Baker J. diss. opn. ["The Legislature has stated a preference for uniformity in the administration of property tax assessment practices throughout the state—with the [State] Board specifically charged with achieving that end."].) This Court has also rejected efforts to interpret the change in ownership statutes in isolation, holding that "because sections 60, 61, and 62 are in *pari materia*, we strive to interpret them in a manner that gives effect to each yet does not lead to disharmony." (*Pacific Southwest,* 1 Cal.4th at 167.)

The State Board has recognized the similarity between Sections 62 and 64 by promulgating a single regulation (Rule 462.180) to interpret both statutes. (See Cal. Code Regs., tit. 18, §

462.180.) The State Board's legal opinions have consistently interpreted Sections 62 and 64 together, recognizing that "[f]or corporations, the ownership interests for measuring [both] changes in control and *proportionality of ownership* are represented by *voting stock* (Ex. F at p. 79, citing *both* Section (a)(2) and Section 64(c)(1)) and that "[w]hile the term 'ownership interests' used in *sections 62 and 64* is not defined in the code, it is defined in Property Tax Rule 462.180(d)(1) . . . which . . . defines 'ownership interest' as the voting stock in a corporation" (Ex. G at p. 85). The Association is thus incorrect when it claims that Appellant is citing State Board "opinions that reference Section 64 rather than Section 62." (Amicus at p. 8 fn. 2.)[3]

The Court should harmonize the statutory scheme by applying the uniform definition of "ownership interests" that the State Board has applied for forty years—until the lower court decisions in this case—and should not follow the Associations' advice to coin a new definition that is unique to Section 62(a)(2).

IV. The Associations Overlook the Standard to Measure Changes in Ownership by Focusing on the Term "Stock" Rather than on the Key Phrase "Ownership Interests" in Section 62(a)(2)

The Associations argue that, "[u]nder well-settled statutory interpretation principles," the use of the term "stock" in Section 62(a)(2) indicates that "both voting and non-voting stock" must be

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[3] In addition to the examples cited in this brief, Appellant's Reply Brief explains in detail how each of six State Board agency interpretations in the record (Exs. C-H) addresses Section 62. (Reply at pp. 22-26.)

used to identify changes of ownership because, otherwise, "absurd results" will follow and "the term 'voting' [would be] meaningless" in Section 64(c). (Amicus at p. 10-12.)

The Associations are overlooking the standard for identifying changes in ownership—*i.e.*, "ownership interests"—in favor of the term "stock," which is not the standard. The Associations' position is not required by the "plain language" of Section 62(a)(2), as the Associations claim. The term "stock" is included in a subordinate clause of Section 62(a)(2) to distinguish among the various ways control is exerted over a corporation (*i.e.*, stock versus an executive position or membership on the board of directors). The State Board has recognized this:

> Control of a corporation exists, of course, at a variety of levels. For example, the chief executive officers of a corporation normally controls [*sic*] the day-to-day operation and policies of the company. But that officer serves at the pleasure of the corporation's board of directors. Thus, the board of directors, or its majority, has the power to control the corporation through the chief executive officer. *It is well recognized, however, that the ultimate control of the corporation rests with its stockholders, and this is the level of control referred to in subdivision (c).*

(MSJ Ex. 1 at p. 2.) The requirement that corporate ownership interests be "represented by stock," is not the same as requiring that it be represented by "all of the stock in the corporation" and does not indicate that "ownership interests" has a unique

meaning in Section 62(a)(2) that is different from its meaning throughout the framework.

The Associations also claim that their position is supported because "Section 62 has been amended eighteen times since it was enacted, providing the Legislature ample opportunity to specify that section 62(a)(2) means 'voting stock' if that is what is intended.'" (Amicus at p. 10.) The Associations have it backwards. "[L]awmakers are presumed to be aware of long-standing administrative practice and, thus, the reenactment of a provision, or *the failure to substantially modify a provision, is a strong indication the administrative practice was consistent with underlying legislative intent*. (*Yamaha I*, 19 Cal.4th at pp. 21-22, Mosk, J. conc. opn., quoting *Rizzo v. Board of Trustees* (1994) 27 Cal.App.4th 853, 862.) Here, Section 62 has been amended twenty times since Rule 462.180 was promulgated, eight times since the State Board stated in its April 12, 2002 Legal Opinion that "Rule 462.180, in effect, *defines 'ownership interest' as the voting stock* in a corporation' *for purposes of Section 62(a)(2)*" (Ex. G at 85), and four times since Assessors' Handbook Section 401 stated in 2010 that "[f]or change in ownership purposes, *ownership in a corporation is determined by* the percentage of ownership or control of a corporation's *voting stock*" (Ex. C at p. 58). The Legislature never objected to the State Board's interpretation of Section 62(a)(2), indicating that the State Board's "practice was consistent with the underlying legislative intent" of Section 62(a)(2). (*Yamaha I*, 19 Cal.4th at pp. 21-22, Mosk, J. conc. opn.)

The canons of construction that the Associations cite to give "ownership interests" a unique meaning in Section 62(a)(2) are "no more than rules of thumb" (*Conn. Nat'l Bank v. Germain* (1992) 503 U.S. 249, 253) that the Associations are using to ignore the fundamental rule that statutes must be read in context to "harmonize" the statutory framework (*Lungren v. Deukmejian*, 45 Cal.3d 730, 735) *and* the Legislature's specific instruction to courts and the State Board to apply the change in ownership statutes with "uniformity and consistency" (*Pacific Southwest,* 1 Cal.4th at pp. 161-162.) The Task Force that implemented Proposition 13's change in ownership framework made a specific recommendation to "identify[] the *primary owner* [of realty] so that only a transfer by him will be a change in ownership." (*Dyanlyn Two v. County of Orange* (2015) 234 Cal.App.4th 800, 816). This is the opposite of the result reached by the Court of Appeal in creating multiple "primary owners" of property depending on how it is transferred: with the voting stockholders being the primary holders for ownership changes resulting from stock transfers but all stockholders being the primary owners for ownership changes resulting from real estate transfers.[4]

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[4] The Associations are incorrect in claiming that "Appellants do not refute that the[] principles [of statutory interpretation cited in the Associations' amicus brief] apply, or argue that the application of these principles yields an interpretation other than that presented by Assessor." (Amicus at p. 13.) Appellant's briefs address the plain meaning of the statute, the requirement to harmonize the framework, and the additional text that would be

While the Associations claim that "exemptions are to be construed narrowly against the taxpayer" (Amicus at pp. 12-13), "strict construction must still be a reasonable construction." (*Cedars of Lebanon Hosp. v. Los Angeles County* (1950) 35 Cal.2d 729, 735.) The Associations' position is not reasonable because it creates multiple definitions of the same phrase in the same statutory framework in violation of the Legislature's specific direction to use a uniform definition. The Associations also fail to resolve the tax-evading loopholes that the Court of Appeal's opinion has opened or the inconsistency that arises when applying the "original co-owners" exception of Section 64(d) using the new definition of "ownership interests."

V. Courts Must Afford the "Dignity of Statutes" to the State Board's Quasi-Legislative Rule and "Great Weight" to its Agency Interpretations that Corporate "Ownership Interests" are Measured by Voting Stock Alone

The Associations claim that the State Board's quasi-legislative regulation (Rule 462.180) and its six agency interpretations (*i.e.*, four legal opinions, one letter to assessors, and the Assessors' Handbook dedicated to changes in ownership) are irrelevant because they "do not address a factual situation like the one presented in this case" (Amicus at p. 5), which

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required to support the Associations' position, and explain that the root cause of the Court of Appeal's misinterpretation of Section 62(a)(2) is the focus on the term "stock" rather than the standard of "ownership interests."

involves a transfer of realty to a trust from a corporation with both voting and non-voting stock.

This argument, if accepted, would render *Yamaha I* deference meaningless in any case with facts that differ slightly from those previously considered by a government agency. The State Board's agency interpretations state its longstanding position that "[f]or corporations, the ownership interests for measuring [both] changes in control [under Section 64(c)] and *proportionality of ownership* [under Section 62(a)(2)] are represented by voting stock. (See Rev. & Tax. Code, *§ 62*, subd. (a)(2); *§ 64*, subd. (c)(1); and Rule 462.180, subd. (d)(1)(A)." (Ex. F at p. 79.)[5] These broad statements of the law, which expressly apply to Section 62(a)(2), are not limited to the specific facts that the State Board was addressing in its publications, but instead broadly apply to any transaction, including those involving a corporation with both voting and non-voting stock. The State Board resolved any confusion by intervening in this case to explain that it "consistently interpreted 'stock' in Section 62(a)(2) to mean 'voting stock'" (Ex. B at p. 39.) Adopting the Associations'

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[5] The State Board has repeated this many times. (See e.g., Ex. C (Assessors' Handbook § 401) at p. 58 ["For change in ownership purposes, ownership in a corporation is determined by the percentage of ownership or control of a corporation's voting stock."]; *id.* at p. 62 ["[T]here is no change in ownership" as long as "transfers are proportional to the[] ownership of the corporation's voting stock."]; Ex. G at p. 85 ["the term 'ownership interests' used in sections 62 and 64 . . . is defined in Property Tax Rule 462.180(d)(1) . . . [which] defines 'ownership interest' as the voting stock in a corporation."].

position that *Yamaha I* may be ignored any time a state agency has not addressed the exact facts at issue would jeopardize the reliance of California taxpayers and local jurisdictions on the State Board's current and future guidelines and, in consequence, jeopardize the State Board's ability to administer this important statutory framework.

The Associations also argue that the Court of Appeal did not need to conduct the *Yamaha I* analysis because Section 62(a)(2) includes the term "stock" in a list of examples of corporate control and, according to the Associations, thus "is unambiguous" that all forms of stock are used in measuring "ownership interests." (Amicus at pp. 13-14.)

"Quasi-legislative rules have the *dignity of statutes*" (*Yamaha I*, 19 Cal.4th at p. 10), and can only be discarded if "the classification is 'arbitrary, capricious, or [without] reasonable or rational basis" (*id.* at p. 11, quoting *Wallace Berrie and Co. v. State Board of Equalization* (1985) 40 Cal.3d 60, 65). At the other end of the spectrum, "agency interpretations" are entitled to "great weight" (*Yamaha I*, 19 Cal.4th at p. 12) and "will not be overturned unless clearly erroneous" (*Sara M.* v. *Superior Court* (2005) 36 Cal.4th 998, 1014) where, as here, there has been "careful consideration by senior agency officials," the agency "consistently maintained the interpretation," the interpretation was "contemporaneous with the . . . statute being interpreted," and the agency followed the Administrative Procedures Act. (*Yamaha I*, 19 Cal.4th at p. 12-13.)

The Association fails to offer any authority that *Yamaha I* can be ignored where, as here, the relevant state agency has established the meaning of a statutory standard that the Legislature delegated to "the contemporaneous construction . . . of the administrative agency." (*Amador Valley,* 22 Cal.3d at 245.) The case that the Association cites in support of the plain meaning rule does not involve *Yamaha I* or the analyses of quasi-legislative regulations or agency interpretations. (Amicus at pp. 10-11, citing *Californians Against Waste v. Dept. of Conservation* (2002) 104 Cal.App.4th 317, 321 [interpreting the Beverage Container Recycling and Litter Reduction Act to determine the formula for calculating processing fees owed by beverage manufacturers].) And the controlling decisions of this Court that establish and apply the standard of deference to government agencies—*Yamaha I* and *Ramirez v. Yosemite Water Co. Inc.* (1999) 20 Cal.4th 785—do not mention the plain meaning rule in deferring to a State Board legal opinion (in *Yamaha I*) or the Industrial Welfare Commission's quasi-legislative regulation (in *Ramirez*).

Thus, the Court should hold that the Court of Appeal erred in failing to conduct a *Yamaha I* analysis where the State Board had established a longstanding, uniform definition of the statutory standard to identify changes in ownership.

VI. The Associations Ignore the State Board's Forty-Year History of Using Voting Stock Alone to Measure "Ownership Interests" under Section 62(a)(2)

The Associations claim that the "policy concerns" that Justice Baker expressed in his dissent about "upset[ting] settled expectations or creat[ing] a patchwork of varying interpretations" are "unfounded" because "[*t]hat would only be true if the statute had always been interpreted as Appellants suggest*." (Amicus at p. 9.) This misapprehends history. Until the lower court decisions in this case, corporate "ownership interests" have always been measured using voting stock alone throughout the framework, including in Section 62(a)(2), Section 64(c), and the "original co-owners" exception in Section 64(d). (See Ex. B at p. 33 [explaining that the State Board "has consistently interpreted . . . Section 62(a)(2)" as measuring changes in ownership using "voting stock" alone since the framework was enacted in 1981]. Thus, the Associations inadvertently concede Appellants' and Justice Baker's point. The Associations' argument also fails to recognize that the import of the Court of Appeal's decision is not limited to the construction of Section 62(a)(2). If not reversed, it invites lower courts to reach statutory interpretations that are inconsistent with long-settled legislative and regulatory interpretations, without even conducting a *Yamaha I* analysis.

The Associations also argue that "one reason to consider both voting and non-voting stock in the transfer of real estate is that . . . non-voting stock has the same economic rights as voting stock, and those rights cannot be unilaterally eliminated."

(Amicus at pp. 8-9.) But Appellant is not seeking to eliminate the economic rights of non-voting stock. Instead, Appellant argues that the change in ownership framework uniformly measures corporate "ownership interests" using voting stock alone, that the State Board has issued a quasi-legislative rule and six agency interpretations that show a longstanding and uniform understanding that corporate "ownership interests" are measured using voting stock alone, and that Section 62(a)(2) therefore looks solely at voting stock in determining the proportionality of "ownership interests" between a buyer and a seller of realty. This is a matter of statutory interpretation that has nothing to do with the value of non-voting stock. It will not "unilaterally eliminat[e]" the "economic rights" of non-voting stock if the Court agrees with Appellant because the State Board "has consistently interpreted" ownership interests in "Section 62(a)(2) as meaning 'voting stock'" since issuing its "contemporaneous rules interpreting the related statutes" when the change in ownership statutes were enacted. (Ex. B at p. 33.)

The Associations also argue that using a uniform definition of "ownership interests" will create a "change in ownership when proxies grant corporation management voting control over the corporation for voting at annual meetings and the like." (Amicus at p. 7.) The State Board addressed this issue in its February 20, 1985 legal opinion underlying Annotation 220.0120, which states: "the question is whether the acquisition of the voting rights of more than 50% of a corporation's voting stock through an irrevocable proxy constitutes direct or indirect control of the stock

for purposes of the definition of 'control' adopted by the Legislature. We conclude that the answer is affirmative." (MJN Ex. 1 at p. 2.) The State Board reasoned:

> The change in ownership test employed by the Legislature in subdivision (c) of Section 64 refers to the ownership or control of a majority of the voting stock and this reference is apparently based upon the control of corporate affairs normally granted to the majority shareholder. This control arises from the power to elect a majority of the board of directors and to thereby control the operations of the corporation and make other major corporate decisions such as merger, sale of assets, etc. This kind of control is not dependent upon participation in the other normal incidents of common stock ownership, such as participation in dividends or distribution of corporate assets. Thus, where the stock voting rights are separated from these other incidents of stock ownership, we conclude that the Legislature intended that the test follow the voting rights.

(MJN Ex. 1 at p. 3.) In reaching this opinion, the State Board also "recognized that there are a number of exceptions which might apply," including where "an irrevocable proxy . . . is given in consideration of . . . credit," in which case it would be excluded from a change in ownership under Section 62(c)(1) as merely the "creation . . . of a security interest," and noted that "each transaction involving a transfer of voting rights by means of an

irrevocable proxy must be carefully examined and our decisions in this area should be made on case-by-case basis." (*Id.* at 3.)

Finally, the Associations argue that "there is no information in the record or known to amici to suggest that the Assessor is an outlier in his interpretation of [Section 62(a)(2)] or that other counties are applying the law differently." (Amicus at p. 9.) However, the State Board has promulgated guidance for forty years directing counties to use only voting stock in measuring corporate ownership interests under Section 62(a)(2) and the State Board "is not aware of any dispute over this language since adopting the legal entity change in ownership rules in 1981." (Ex. B at p. 39.)

VII. Conclusion

The Associations refiled amicus brief does not address the statutory standard of "ownership interests" that is at issue in this case and instead misapprehends the intent of the Legislature in using the term "stock" in Section 62(a)(2), which the State Board has already found is included merely to differentiate among the various means of exercising control over a corporation. As a result, the Associations' textual arguments are misplaced and would create a new definition of "ownership interests" that is unique to Section 62(a)(2), creating disharmony in the framework and departing from the uniform interpretation applied by the State Board for forty years that corporate "ownership interests" are measured by voting stock alone. The Court should reverse the Court of Appeal's decision and uphold the State Board's longstanding interpretation.

DATE: July 28, 2021

Respectfully submitted,

By: */s/ Colin W. Fraser*

Colin W. Fraser
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CERTIFICATE OF WORD COUNT

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DATE: July 28, 2021

Respectfully submitted,

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PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF ORANGE

I am employed in the aforesaid county, State of California; I am over the age of 18 years and not a party to the within action; my business address is 18565 Jamboree Road, Suite 500, Irvine, CA 92612**.**

On July 28, 2021, I served **APPELLANT'S ANSWER TO AMICUS CURIAE BRIEF OF THE CALIFORNIA STATE ASSOCIATION OF COUNTIES AND THE CALIFORNIA ASSESSORS ASSOCIATION,** on the interested parties, addressed as follows:

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Case Name: **PRANG v. AMEN**
Case Number: **S266590**
Lower Court Case Number: **B298794**

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