

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

CN Napa Owner

APN(s) 046-160-080

for purposes of property taxation.

Appeal(s) No: 24-085

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

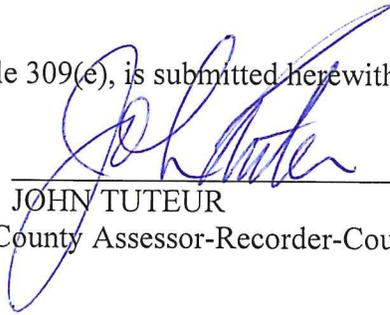
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced CN Napa Owner Appeal(s) No: 24-085. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk