

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

**SHELL OWNERS ASSOCIATION
WEST; DBA VINO BELLO**
(Assessor's Parcel No. 046-620-015)

for purposes of property taxation.

Appeals Nos.: 20-116, 21-115, & 22-098

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

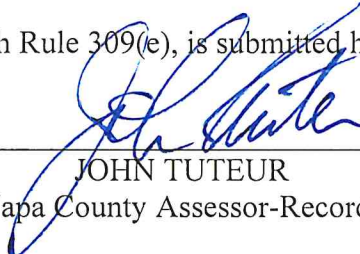
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced **SHELL OWNERS ASSOCIATION WEST; DBA VINO BELLO** (Assessor's Parcel No. 046-620-015) appeals. 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 appeals until *Olympic* has been decided. Postponing the Board's hearing of these appeals will promote efficiency for the Board and the parties, allowing the Board to consider the appeals under the proper legal standards.

For tracking purposes, the Assessor asks that the above-referenced appeals be placed on the October 3, 2024 Board agenda and, should *Olympic* not yet be decided by that date, the parties will again seek postponement to another date-certain.

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

Dated: March 28, 2024



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

Agent email: appeals@taxadvisorscpa.com (Portia J. Howard)