Student Responses:

Chapter Review Discussion Questions Chapters 1 and 2

Student 1

Chapter 1 and 2 Review - Jan 31, 2018 12:37
Question One
Regarding the case Mayor Johnson vs. State of Mind, the court should rule in favor of Mayor Johnson. Stare decisis is an ancient doctrine that means the question has been decided. This is also known as a precedent. The State of Mind case took place in 1942, and the Mayor Johnson case was in 2017 putting 75 years between the two cases. In the text, it states that the legal system evolves so lawyers and petitioners may be able to persuade the judge to modify precedents (18-19). Mayor Johnson is trying to stop online gambling and to do that she needs to block all the city’s cell phone lines to call one number. The difference between 1942 and 2017 is that phone lines have changed and there is not only one phone line there are many.

Question Two
Common law is the body of law that originated, developed, and was administered in England. In the United States, it is a set of rules and principles that make up laws for most of the states Louisianan is the only state to not have common law. The United States has common laws because of the colonist that came to America. When referring to the common law, the courts look at usages and customs dating from antiquity which is why Louisiana is like most European nations. European nations have civil law systems which are code-based law system that looks to statutory authority in deciding case rather than using precedent. A negative about the civil law is there is a lack of authority or power.

Question Three
Kantian was created by Kant, an eighteenth-century German philosopher that knew there was established moral standards and that these moral standards did not take regard in what was happening in the moment or the values a society may have. To aid this problem, the Kant theory was created to the point that people who follow these morals they are acting morally and ethically. If they do not follow they are acting unethically (34).

Rawls and the Veil of Ignorance came about because he felt that the rules governing a society were developed behind ignorance. The reason being is the people making these rules were ignorant of race, religion, color, gender, wealth, age, and education. True justice could be achieved if the whole society is behind the veil only if the rules were made behind the veil as well.

The similarities between Kantian ethics and Rawls’ social justice theory is that to have morally ethically standing in society everyone has to take part in the rules or what is right willingly. Both of Kantian ethics and Rawls’ social justice theory are nonconsequential ethics.
Question Four
Natural law is focused on fairness and justice. There are four concepts that make up natural law, which is legal values and values judgments, values don't change, and the source is absolute, values can be determined by human reason, and if a value is determined they are superior to any other form of law.

Issues with natural law are people have decided that natural law is different from written law. The criticism of the natural law is which values should be included in the natural law and who determines if a man-made law is unjust because it goes against the natural law.

Question Five
a. Under the law, a pet is a property because property can mean anything owned by an individual. I think it should be property because if not it becomes public property which means the government and community have to say on what is right wrong for the animal. The law should provide compensation for loss of companionship. The reason being is animal was part of a person life, and if taken away justice should be served.

b. Utilitarianism can apply to this issue. Utilitarianism is the principle if the utility that may conflict with the principle of justice. It is also very hard to formulate satisfactory rules. I think the legal analysis is the same because what they came up with is right for the issue.

c. It is important to distinguish facts from opinions on this issue because what we feel is right may not be right for the whole of the society.

d. I feel this issue is important because as the owner of a pet I feel it is my right to make sure this animal is not harming anyone and as the property I have to see to it that my animal does not harm anyone or anything. Having a law in place would not be a bad thing if there were limits on what would happen to the animal.

Chapter 1&2 Question 4 - Jan 31, 2018 18:21
Hi Hannah,

Your example of the crosswalk explains natural law perfectly. Natural law is challenging because we do not all think the same way and so I understand why some individuals do not follow natural law.

Question #5 Chapter 1&2 - Jan 31, 2018 18:24
Hello Derrick,

I agree that animals are property and if a pet is registered, it is known to the city that the owner is responsible for their pet. I feel when a pet has a licence it causes fewer problems because at times the dogs running around on the street are strays, and no one cares for them.

Chapter 1 and 2 Review - Feb 7, 2018 21:38
I think proper compensation would be to get the owner another pet because they no longer have companionship. Another idea is if they do not want another animal to compensate with money instead.

**Student 2**

**Question 1:**

I believe that in the case of Mayor Jones vs. Pa Bell, the court should rule in favor of the Mayor of Sim City. Since the same court in State of Mind ruled that the mayor gets priority phone calls in the case Mayor Johnson vs. State of Mind 75 years ago, the court must follow the principle of stare decisis. Stare decisis is a doctrine that states that all future cases that are similar to a past ruling are decided according to the original ruling. Since the cases are very similar and since the court follows stare decisis, the court will rule in favor of the Mayor and not the phone company.

**Question 2:**

Common law is the set of legal rules that compose the laws in most states. The United States’ common laws were adapted from England’s common laws after America gained independence. Many European countries tend to use a code-based legal system, which rely on statutory authority instead of following precedent, a previous ruling that relates to the current one. Common law has some advantages because courts can use precedents, but a disadvantage is that not all cases are exactly the same and the precedents may not be what is best for a specific case. The code-based legal system can be advantageous because the courts will look at each specific case and rule fairly, but that can also be disadvantageous because it is possible that cases might be the exact same and precedents would be useful. Both common law and code-based law have different advantages that are useful to cases.

**Question 3:**

Kantian ethics declares that our actions are only ethical when we have a duty to complete them. Rawls’ ethics suggest that everyone should stay behind a “veil of ignorance,” (Davidson, 36) which means that the people making the rules should discard all factors or characteristics that may influence their decisions, making them ethical. In my opinion, these ethical theories are very different. Kantian ethics rely on whether or not the person has a need to complete an action. When there is a duty to do something, it makes the action ethical according to Kant. Rawls, however, believes that members of a society are ethical when they ignore characteristics, such as religion or race, that might affect their decisions.

**Question 4:**

The natural law theory explains that the law should be based on what is both correct and moral. There are four concepts to this theory: there are certain legal values or judgments, the values are unchanging because their source (nature, God, or reason) is absolute, the values are determined by human reason, and the values overrule any other form of law. I disagree with one of the concepts of natural law. I believe that the values can be changed as society changes. Our society does not necessarily have the same morals as it did 50 years ago. I believe that laws that are supposed to be based on morals should be altered as the morals of our society are altered.

**Question 5:**
A: According to the law, pets are considered property. I personally do not believe a pet should be considered property because my pets are a part of my family. However, I do not believe it is necessary for compensation to be required when a person kills an animal. Although the loss of an animal due to someone harming it would be devastating, I don’t think money would solve the problem.

C: I think it is important to distinguish facts from opinions on this particular issue because pets are so important to many people. The amount of love that some people have for animals can lead to bias in a court room. I personally would be in favor of the pet owner since I am a huge animal lover. Many people feel the same way which is why it is very important to listen to the facts and not opinions.

D: I understand that the court’s main concern is public safety and that is why the cat was sentenced to house arrest, but I believe animals are meant to be exploring the outdoors. I also don’t agree such as pit bulls and venomous snakes should be banned. There is a huge stigma regarding those animals but the breed of an animal doesn’t define them. I’ve met pit bulls that are huge sweethearts and I have also met one that was mean and growled at everyone he saw. The way an animal is treated and raised contributes to their character, not their breed.

Works Cited

Review of Chapter one and 2 - Jan 31, 2018 15:24
Hi Hannah! I agree with many of the points you made in your post. In my response, I didn't believe monetary compensation for harming an animal was necessary, even though it would bring the owners pain, but after reading your post, I agree that egoism is the theory that could be used which would in fact require compensation. Great job!

Student 3

Question 1 Chapter review 1&2 - Jan 27, 2018 11:33
I believe the high court State of Mind should rule for the Pa Bell local telephone company. The phone company has an obligation to its customers to guarantee service. The mayor of Sim City will have to block online gambling through an alternate way or create an ordinance allowing her to do this. *Stare decisis* is an ancient doctrine that states the question has been decided. Any future cases with similar facts will be decided based off of the original principle. In this case greater than forty years have passed between these two cases and the legal system needs to modify this precedent based on

1. The prior rule is outdated and not appropriate or legal in today's society.
2. The facts are different in that in 1942 everyone was connected to one phone line. Today cell phone numbers are independent and paid privately.

**Question 2 Chapter 1&2 Review - Jan 27, 2018 14:12**

Common law is the set of legal rules and principles that all of the United States except the State of Louisiana follow. Common law originated in England and were statutes that were applicable to colonist life, these followed the colonists to America where they were accepted and used. Common law is made by Judges who use statutes and precedents to interpret and create common law.

Civil law in other countries like France and Germany do not follow precedents meaning they do not look at previous decisions made on prior cases from statutes and precedents. Every case is unique and decided on by the facts in what is suppose to be a fair and logical manner.

The positive to the common law system followed in the United States is that is predictable and fairly consistent following precedents. Civil law is not based on precedent it is unpredictable and inconsistent because each case is based on facts presented in each case which could jeopardize an outcome just from lack of courtroom experience or effort. Civil courts rely on statutory authority to decide a case but judges cannot make laws like they can in common law courts. The negative is that many laws of the United States are not legal in other countries, and the laws also vary from nation to nation.

**Question 3 Chapter 1 &2 - Jan 27, 2018 18:17**

Kantian ethics and the Rawls' social justice theory are both ethical theories that belong to nonconsequential theory.

Kantian ethics is the act of following moral and ethical principals. Based on the Kant theory he believed that it was a persons duty to follow the universal rules and every person live ethically and morally.

Rawls' social justice theory was built under the veil of ignorance without regard for each individuals characteristics or preferences but the rules were created for everyone to live by.

Kantian and Rawls are the same in that they both removed the "guesswork" from ethical decisions. They also share the theory that there is an ethical obligation or "duty" to act out of respect for rights and recognize our responsibilities to society.

**Question 3 Chapter 1 &2 - Jan 28, 2018 09:37**

Addendum:


**Question 2 Chapter 1&2 Review - Jan 28, 2018 09:41**

Addendum:

**Question 1 Chapter review 1&2 - Jan 28, 2018 09:44**

Addendum;


**Question 4 Chapter1&2 - Jan 28, 2018 14:39**

Natural Law Theory follows that the law is based on what is correct and moral focusing on fairness and justice. The theorists believe the sources of value are God, Nature and Reason. Many Greek philosophers and Christians like St Thomas Aquinas an Italian Catholic priest dating back to 1200's followed the theory of Natural Law. Natural law theorists however disagree about the sources of values. This contributes to the issue I find with Natural Law theory being too broad and general. The world is not built with values everyone respects or honor. Another issue is that not every human is good and follows the natural law theory of being fair and just. The Natural Law theory is in my opinion outdated.


**Question #5 Chapter 1&2 - Jan 28, 2018 16:17**

Should communities ban pet pit bulls and venomous snakes? Any city has a right to create an ordinance to ban animals. This includes sheep, pigs and poultry. I live on the very edge of the city and my neighbor across the street is considered country and county zoning. Zoning is different and they raise pigs which have a horrible odor and chickens and roosters who make an alarming morning noise. Ordinances are created to protect citizens in city limits from these types of issues.

A. Under the law I feel pets are property. In the city you have to have your pet licensed so they are registered to you as your property. I feel loss of companionship should be compensated to an owner if the loss is proven to be from negligent or malicious behavior.

b. I believe Rule Utilitarian can be applied to this issue. A rule utilitarian believes the greatest good for the greatest number is the basis for the rules of a society. Placing the animal under house arrest is best for the majority of the neighborhood. I feel the legal analysis system was not used in this case from the facts presented. It does not mention that any civil damages were awarded to the victims of the mauling.

C. I also believe that it is important to differentiate facts from opinion because the issue does involve someone's companion. and also bodily injuries and everyone has an opinion that is not always correct or fair.

D. I reached the conclusion that the homeowner based on the facts presented got off scott free from any punitive damage or civil lawsuit.


**Chapter 1 and 2 Review - Feb 5, 2018 16:43**

Hi Alaysias,
Question one I disagree with. I stated that the judgement would favor Pa Bell. I based this on the reading and my interpretation.

*Stare decisis* is an ancient doctrine that states the question has been decided. Any future cases with similar facts will be decided based off of the original principle. In this case greater than forty years have passed between these two cases and the legal system needs to modify this precedent an not remain static.

1. The prior rule is outdated and not appropriate or legal in today's society. p.19


**Chapter 1 and 2 Review - Feb 5, 2018 16:55**

Question Five;

Hi Alaysias ,

We agree that a pet is property and should be licensed. You mention that the owner should be compensated for the loss of companionship. What are your thoughts regarding compensation for the victims that were mauled?

Dj

**Chapter 1&2 Question 4 - Feb 8, 2018 19:56**

Hello Hannah,

Great job on your post. I like how you provided an example of your interpretation. I feel natural law theory is to vague and outdated. It is based on the assumption that the world has rational order and values. I don't find this to be the case these days.
In the situation we are given, Emily, Juan’s sister, does not have standing to sue Andrew. The term standing means that “the party has a sufficient interest in the outcome of a controversy to assert his or her rights” (56). In order to be standing to sue, an individual must be proven that they were harmed or injured in the incident. In this case, it is assumed that Emily was not involved in the crash nor harmed in any way. She is simply just outraged about Andrew crashing her brother’s car.

Question Two:

When Juan files suit, a court would need to get in rem and quasi in rem jurisdiction. In rem jurisdiction is the “[a]uthority over property or status within the control of the state; [it] settles ownership interests in property or status for all persons” (64). This affects the property or status of something. Quasi in rem jurisdiction is the “[a]uthority obtained through property under the control of the state; [it] settles issues of ownership, possession, or use of property; or it settles personal disputes unrelated to the property” (64). This affects the rights of specific people to property. There are two methods that court could do to get this jurisdiction. The first one involves the "plaintiff wishing to resolve issues of ownership, possession or use of property" while the property is within the jurisdiction or court (62). The second method is when "the dispute does not concern the property but is person to the plaintiff such as a break of contract or the commission of a tort" (62).

Question Three:

The purpose of the discovery stage in a lawsuit is “to find information and to narrow the issues to be decided during the trial” (84). This stage in a lawsuit can “shorten the trial and encourage the parties to settle” (84). There are five different ways discovery can occur: deposition, interrogatories, subpoena duces tecum, physical/mental examination, or request for admissions. Deposition is when questions are verbally asked to an under oath witness. Interrogatories are when questions are written and given to a party who responds under oath. Subpoena duces tecum is when records and documents are ordered. Physical/mental examination is when a request is made for a person to be seen by a selected doctor. Request for admission is when a request is made for the opposing party to admit a true statement. If we were to assume that the lawsuit Andrew filed against Juan proceeds to the discovery stage, an example of discovery that they could use to question a witness could be deposition. If they were to try and obtain documents, an example of discovery that they could use to do so can be subpoena duces tecum.

Question Four:

There are several type of alternate dispute resolutions including negotiation, mediation, and arbitration. Negotiation is when “the parties talk to each other and resolve their dispute” (97). Mediation is when “the parties use and impartial third party (mediator) to help them communicate with each other and resolve their dispute” (97). Arbitration is when “the parties present their evident to an impartial third party
(arbitrator) who makes a decision called an award; [b]efore the arbitration begins, both parties decide if the arbitration will be binding or advisory” (97). *Please look at attachment for diagram*

Question Five:

Facts- In the following case that was filed on Dec. 29, 2017, we know that the plaintiff and appellant is Machavia, Inc. and the defendant and respondent is the County of Los Angeles. The judge that is taking on this case is Suzanne G. Bruguera from the Superior Court of Los Angeles. Machavia Inc. is wanting to sue the County for a refund of property taxes on two aircrafts. The County has been sending Machavia annual tax bills since 2005 and they have gone unpaid for various of reasons.

Issue- Machavia hasn't paid the annual tax bills that the County has sent. The bills were sent to an address where they weren’t always received. Not only that, but there also was a miscommunication when the company president, Douglas Mockett, met with the County. After their meeting, Mockett thought the company did not owe taxes and were on the same page, but the County stated that they agreed to review the flight logs and reduce the tax bills for the given years. Machavia did not approve of this and wants to declare that “the Count is equitably estopped from collecting taxes, penalties, and interest.”

Law-Under the Revenue and Taxation Code section 5362, the County can claim the authority to tax because it states, “[t]he assessor of the county in which the aircraft is habitually situated shall assess the aircraft at its market value.” As far as equitable estoppel, the law states “Application of equitable estoppel against the assertion of a limitations defense typically arises through some misleading affirmation conduct on part of a defendant” (Spray, Gould & Bowers v. Associated Internat. Ins. Co. 1999 71 Cal.App. 4th 1260,1268). Machvia, Inc. could use this law to support that they believed the County misled them and failed to provide proper notice of the bills.

Court’s Decision- Because the points that Machavia gave didn’t necessarily show the County engaging in “misleading affirmative conduct” (Spray, Gould & Bowers v. Associated Internat. Ins. Co. 1999 71 Cal.App. 4th 1260,1268), the court ruled that the respondents won this case and were awarded their costs on appeal.


IMG_0772.jpg (1.86 MB)
I really like how you organized this discussion. One thing that stuck out to me was how you explained the two jurisdictions and how they correlate to the case in question two. I should've referred back to the situation like you did. Everything was pretty spot on to what I got out of the questions this week!

Thanks for sharing!

**Chapters 3-4 - Feb 9, 2018 21:44**

Hi Anthony!

Good job on this weeks discussion. I also believed Emily is not in the position to sue Andrew for the accident. I really like that you are thorough with all of your answers. It was easy to understand where your thought process was when going over your discussion answers.

Thanks for sharing!

**Student 2**

1. While Emily may be upset with Andrew for crashing Juan’s car, she has no standing to sue Andrew for crashing Juan’s car using her current motivation. Currently Emily is “outraged” and is using this as her motivation to sue Andrew. Though she is upset there is no standing for her to file suit because she cannot prove that she was harmed or injured by the accident. Because she is not the recipient of any direct or personal injury Emily could not pursue a suit against Andrew.

2. If Juan seeks to sue Andrew he would need jurisdiction In Rem or Quasi In Rem.
   a. In Rem could be the jurisdiction used by the courts as “Authority over property or status within the control of the state. Settles ownership interests in property or status for all persons” (pg. 64). Because this would be a dispute in which Juan, the owner, has an issue with the status of his property due to the actions of Andrew this jurisdiction could be used.
   b. Quasi In Rem could be used by the courts as it is “Authority obtained through property under the control of the state. Settles issues of ownership, possession, or use of property: or settles personal disputes unrelated to the property” (pg. 64). Because this is a dispute specifically about the use of property, this would be a suitable jurisdiction to pursue the suit against Andrew.

3. Discovery is used to find information and narrow the focus prior to the case going to court (pg. 84). Discovery can be a variety of methods (pg. 88).
   a. Deposition: these are questions given under oath so that testimony can be used or impeachment of a witness can occur.
   b. Interrogatories: These are questions sent to another that are answered under oath, they are used for the same purpose as a deposition.
c. Subpoena Duces Tecum: this is the order to produce documents and other evidence, using this process the hope is to find information to use in court.

d. Physical or Mental Examination: This process is used to request that a person be evaluated by a doctor to determine their physical and mental condition and how it relates to the case.

e. Request for Admissions: This is when there is a request that an opposing party admit that a statement is true. By using this the amount of information that must be proved in court can be reduced.

4. Arbitration vs mediation vs negotiation (pg. 97)

a. Arbitration is when parties present their evidence to an arbitrator who will make the decision. Before this occurs both parties in the case decide that the arbitrator’s decision will be either binding or advisory.

b. Mediation is then the parties use an impartial third party to decide the case and help them to communicate with each other.

c. Negotiation is when the parties in the case speak directly to each other and settle their issue by themselves.

5. Identify the facts, issue, the law and courts decision. Label each section and summarize in my own words.

a. Facts: Machavia, Inc. owned two jet planes and stored them while not in use in Los Angeles. The county of Los Angeles assessed taxes on the aircraft, even though the owners were not local to the area, and the aircraft were registered in the Virgin Islands.

b. Issue: Machavia, Inc. is challenging previous court rulings stating that they had to pay the taxes on the aircraft even though the aircraft in question are not registered in the county and the company itself is not based in that county.

c. Courts Decision: That Machavia misinterpreted the gestures of the county to correct the tax bills. Machavia still needed to pay the taxes, there could not use the US Virgin Islands as a tax haven.

Work Cited


- Chapters 3+4 - Feb 9, 2018 20:16

Good work Amanda, I need to get my discussions edited as well as yours. I agree that Emily doesn’t have a case to file suit. She would be hard pressed to prove in court that she was directly impacted in the accident, especially if she was spreading around before hand how upset she was and it would seem that was why she was pursuing the suit.

- Chapter 3&4 - Feb 9, 2018 20:18
Good job Caitlin. Good job breaking down question 3, makes alot more sense then watching all the law shows just talk about "discovery".

**Student 3**

**Question One**

No, only persons who can demonstrate that they have actually been harmed or injured have standing to sue. Because Juan, not Emily was injured, she can not sue Andrew. Standing is defined as having a direct and immediate and personal injury. Only Juan can sue.

**Question Two**

A civil court would need to get jurisdiction over Andrew because as far as we know, nothing illegal was going on. In personam jurisdiction would apply because the type of judgement affects the person, and this case will affect Juan. Andrew would need to consent to personal jurisdiction, he would have to remain at his present domicile and be served with the summons by hand within the geographical boundaries of the state.

**Question Three**

Discover is when specific methods are applied to find relevant information to narrow down the issued before starting the trial. If one side sees that they may loose, they may decide to settle out of court. Discovery can also occur when companies store their information online, as they must keep that information. Deposition, interrogatories, subpoena duces tecum, physical exams and requests for admissions are the types of techniques. If Andrew claims he was not driving, his lawyer could interview witnesses on tape and then show it to the jury to try and prove he was not driving. A discovery to gain documents could use the interrogatories technique to request correct and true documents.

**Question Four**

Type
Def.
Similar
Different
arbitration
ARBITRATION:
Parties present all info to a 3rd party who makes a decision
Parties do not go to court
Parties decide if binding or advisory
3rd party comes in

3rd party makes decision
Evidence involved
Usually can not appeal decision if decision is made
mediation

MEDIATION
Parties agree to sit down and have a 3rd party listen to their sides of the story
Parties do not go to court
3rd party comes in

3rd party only listens
Anything said can not be used against them in court
negotiation

NEGOTIATION
Parties sit down and talk to one another
Parties do not go to court
3rd party not involved

Question Five
Read the attached court case and identify the facts, issue, the law and the court’s decision. In this answer, label each section separately and summarize in your own words.

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA
SECOND APPELLATE DISTRICT
DIVISION ONE

MACHAVIA, INC.,

      Plaintiff and Appellant,

v.

COUNTY OF LOS ANGELES et al.,

      Defendants and Respondents.

B280735

(Los Angeles County
Super. Ct. No. BC 523173)

APPEAL from a judgment of the Superior Court of Los Angeles County, Suzanne G. Bruguera, Judge. Affirmed.


Lamb & Kawakami, Michael K. Slattery, Shane W. Tseng; Mary C. Wickham, County Counsel, and Richard Girgado, Deputy County Counsel, for Defendants and Respondents.
Plaintiff and appellant Machavia, Inc. challenges the trial court’s grant of summary judgment in favor of defendants and respondents the County of Los Angeles (the County) and John R. Noguez, in his capacity as Los Angeles County Assessor (the assessor).[1] Machavia sued the County for a refund of property taxes on two aircraft. The trial court granted summary judgment on the ground that Machavia had failed to exhaust its administrative remedies prior to filing suit. Machavia now contends that it was not required to exhaust administrative remedies because various exceptions applied. We affirm.

FACTS AND PROCEEDINGS BELOW

This case arises from the County’s assessment of property taxes over two small jet aircraft Machavia owned. Machavia purchased the first of these planes, a Cessna CJ2 (CJ2), in 2003, and sold it in 2006. Machavia purchased the second aircraft, a Cessna CJ3 (CJ3), in 2007. Machavia is incorporated in Delaware and claims that its principal place of business is the U.S. Virgin Islands. According to the County, both aircraft have been primarily located inside the County when not in use. The County claims authority to tax the aircraft pursuant to Revenue and Taxation Code section 5362,[2] which provides that “[t]he assessor of the county in which the aircraft is habitually situated shall assess the aircraft at its market value.”

The County began sending annual tax bills for the CJ2 to Machavia in 2005. Until 2007, these bills were sent to a post office box in Manhattan Beach where Machavia did not always receive them. The bills went unpaid, and the County sent Machavia notices of intent to enforce collection and notices of lien to the same post office box. Machavia learned about the bills in 2006, and the company’s president, Douglas Mockett, wrote a letter to the County claiming that the County lacked authority to levy taxes on Machavia because the company had moved to the Virgin Islands.

County officials met with Mockett in 2007 to discuss the tax bills. At the meeting, Mockett told the County that Machavia had sold the CJ2 prior to 2007, and the County officials agreed to cancel the tax bill for 2007. According to the County, its officials reviewed Machavia’s flight logs and agreed to reduce the tax bills for 2005 and 2006 according to the time the CJ2 spent in the Virgin Islands. The County official who led the meeting stated that he told Mockett that, in order to preserve its rights with respect to future tax disputes, Machavia would need to file appeals with the County’s Assessment Appeals Board (AAB). Machavia claims that Mockett left the meeting with the understanding that Machavia owed no taxes for 2005 and 2006 because of its foreign status, and that the County never informed him about the need to file further appeals with the AAB.
After the meeting, the County sent new tax bills for the years 2005 and 2006 to Machavia’s address in the Virgin Islands. These bills reduced the taxes Machavia owed from the previously assessed amounts, and they allowed for payment without penalty until the end of 2008.

In 2008, the County sent Machavia a tax bill for the CJ3, which Machavia had purchased in 2007. Machavia did not pay the bill, and the County imposed a lien on the CJ3. In April 2009, Mockett wrote to the County that Machavia had received the bill, but that “we have some issues with the bill” and requested that the County remove its lien. The County responded in July 2009 with a letter stating that, in the 2007 meeting, the County had “reduced the original assessments for 2005 and 2006 to allow for the apportionment of the time your aircraft actually spent in the U.S. Virgin Islands.” The letter also reiterated that, in order to challenge the County’s assessments, Machavia would need to file an appeal with the AAB.

In 2008, the County sent Machavia a notice of audit for the years 2005 through 2008. In 2009, the County sent the result of its audit, which stated that “the result is a ‘No Deficiency’ for all the years audited.” An attached ledger listed “ND” for all columns, which Machavia interpreted to mean that it owed no further taxes for the years 2005 through 2008.

Also in 2009, the County sent Machavia a tax bill for 2009 for the CJ3. Mockett replied with a letter stating that Machavia believed it did not owe taxes, and referring to the “No Deficiency” finding regarding the audit. The County replied, stating that the 2009 tax bill was correct, and directing Machavia to file an appeal with the AAB by November 30, 2009, if it disagreed with the assessment. The letter also explained that “[t]he 'No Deficiency' finding merely indicated that the initial assessment was correct and no additional escape assessment will be made for the year audited.”

In January 2010, Machavia filed an appeal with the AAB challenging the 2009 assessment. The assessor requested two continuances, delaying the hearing until August 2010. Machavia did not attend the hearing, claiming that it did not receive notice of the continuance. The AAB decided the appeal in favor of the County on the basis of Machavia’s non-appearance and denied Machavia’s request for rehearing.

The County sent another annual tax bill to Machavia for 2010, and Machavia replied with another letter claiming on the same bases as before that it did not owe any tax. In October 2012, when it discovered that the County had placed a lien on the CJ3, Machavia filed new appeals with the AAB. In November 2013, the AAB denied the appeals as untimely.
In response, Machavia filed a petition for a writ of mandate in the trial court. Machavia and the AAB entered into a stipulation to settle, under which the AAB agreed to hold a new hearing to address the validity of Machavia’s appeal for the challenged years. After holding a hearing in 2015, the AAB again denied Machavia’s petition on the ground that it was untimely.

Machavia filed a complaint in the trial court in 2013. In its operative complaint, Machavia sought a refund of the property taxes, which it ultimately paid under protest. In addition, Machavia alleges that it was deprived of due process because it did not have a meaningful opportunity to have its case heard. Next, Machavia contends that the assessor erred in its assessment of the aircraft. Finally, Machavia sought declaratory judgment, contending that the County is equitably estopped from collecting taxes, penalties, and interest. The County moved for summary judgment, which the trial court granted on the ground that Machavia had failed to prove that it had exhausted its administrative remedies.

DISCUSSION

Machavia raises several arguments in support of its contention that the trial court erred by granting summary judgment in favor of the County. First, Machavia contends that it exhausted its administrative remedies by filing appeals with the AAB. Next, Machavia contends in the alternative that it was unnecessary for it to exhaust its administrative remedies because various exceptions applied. Finally, Machavia contends that the County is equitably estopped from relying on failure to exhaust administrative remedies because the County’s conduct induced Machavia not to appeal various tax bills through the ordinary administrative channels. We reject these arguments and affirm the judgment of the trial court.[3]

* Q* * * * * [this portion redacted]

V. Equitable Estoppel

Machavia contends that because the County misled it and failed to provide proper notice of tax bills, the County is equitably estopped from relying on Machavia’s failure to exhaust administrative remedies. We are not persuaded.

“Generally speaking, the doctrine of equitable estoppel is a rule of fundamental fairness whereby a party is precluded from benefiting from his inconsistent conduct which has induced reliance to the detriment of another.” (In re Marriage of Valle (1975) 53 Cal.App.3d 837, 840.) “Application of equitable estoppel against the assertion of a limitations defense typically arises through some misleading affirmative conduct on the part of a defendant.” (Spray, Gould & Bowers v. Associated Internat. Ins. Co. (1999) 71 Cal.App.4th 1260, 1268.) This
can mean that the defendant “engaged in some calculated conduct or made some representation or concealed facts which induced the plaintiff not to file a claim or bring an action within the statutory time.” (Ortega v. Pajaro Valley Unified School Dist. (1998) 64 Cal.App.4th 1023, 1047.)

Machavia points to several instances in which it claims that the County either failed to notify Machavia of tax bills or misled it regarding the need to pay. But none of these instances show that the County engaged in “misleading affirmative conduct” that would justify the application of equitable estoppel. (Spray, Gould & Bowers v. Associated Internat. Ins. Co., supra, 71 Cal.App.4th at p. 1268.) First, Machavia notes that the tax bills for 2005 and 2006 were sent to the Manhattan Beach post office box, rather than Machavia’s address in the Virgin Islands. But as we have already seen, if this was error, the County corrected it by meeting with Machavia in 2007 and issuing new bills for 2005 and 2006 with no interest and penalties. Machavia contends that, at the 2007 meeting, the County misled it about the requirement to pay taxes for the years 2005 and 2006. But after the meeting took place, the County sent Machavia—at its Virgin Islands address—new bills for those two years. Even if County officials affirmatively misled Machavia during the 2007 meeting, the new bills should have been sufficient to disabuse Machavia of its misunderstandings, or at least to put the company on notice to enquire further. [4]

Machavia’s allegations regarding subsequent years do not suggest affirmative misconduct by the County, but rather a failure by Machavia to understand the accurate information the County was providing. Thus, Machavia claims that it understood the 2008 audit and finding of “ ‘No Deficiency’ ” to mean that the County had cancelled its bills. But when Machavia raised this point with the County, a County official wrote back and explained that a finding of no deficiency meant merely that the County had determined its previous assessment was correct. Furthermore, on more than one occasion, County officials told Machavia that the proper means to challenge an assessment was through an appeal to the AAB. That Machavia disregarded or misunderstood the County’s communications does not create a triable question of material fact as to whether the County affirmatively misled Machavia.

This is not a case in which Machavia was blindsided by misrepresentations or misstatements by County officials. Instead, Machavia chose to ignore numerous accurate statements from the County regarding its tax liabilities, and acted only after—in some cases, years after—the relevant deadlines for filing challenges had passed. Machavia has failed to show that equitable estoppel should bar the County from asserting Machavia’s failure to exhaust administrative remedies as a defense.

DISPOSITION

The trial court’s order is affirmed. Respondents are awarded their costs on appeal.
We concur:

CHANNEY, J.

JOHNSON, J.

Filed 1/25/18

CERTIFIED FOR PARTIAL PUBLICATION

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

SECOND APPELLATE DISTRICT

DIVISION ONE

MACHAVIA, INC.,

Plaintiff and Appellant,

v.

COUNTY OF LOS ANGELES et al.,
ORDER MODIFYING THE
OPINION TO BE CERTIFIED
FOR PARTIAL PUBLICATION

THE COURT:
The opinion in the above-entitled matter filed on December 29, 2017, was not certified for publication in the Official Reports. For good cause, it now appears that the opinion should be published with the exception of parts I, II, III, and IV of the Discussion and it is so ordered.

____________________________________________________________
ROTHSCHILD
ILD, P. J. CHANEY, J. JOHNSON, J.

[1] For the sake of convenience, this opinion refers to defendants collectively as the County.

[2] Unless otherwise specified, subsequent statutory references are to the Revenue and Taxation Code.

[3] Machavia also contends that the trial court abused its discretion by denying Machavia’s motion for a new trial. This claim fails for the same reasons as Machavia’s challenges to the trial court’s grant of summary judgment.
Machavia claims that when the company received the corrected tax bills, “it believed that these bills had been cancelled.” This is not a reasonable interpretation of a newly issued tax bill received after a meeting regarding the taxpayer’s liability for that tax year.

Hi Justin, I agree with your answers. I feel that the discovery stage is an important part to any trial, as it helps cut out frivolous lawsuits. I like how you went into depth at explaining it, especially the part about the video cameras. We live in a world where people record things everyday, so this could really come in handy. The question 5 case seemed strange to me. It seems like Machavia could of kept on top of things a little more. Simply stating "I didn't know about it" or "I forgot" was probably not his best idea in the lawsuit against the county.