



Supreme Court of California
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NEWS RELEASE

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FOR IMMEDIATE RELEASE

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Summary of Cases Accepted and Related Actions for Week of April 20, 2015

[This news release is issued to inform the public and the press of cases that the Supreme Court has accepted and of their general subject matter. The statement of the issue or issues in each case set out below does not necessarily reflect the view of the court, or define the specific issues that will be addressed by the court.]

#15-48 *Williams & Fickett v. County of Fresno*, S224476. (F068652; 232 Cal.App.4th 1250; Fresno County Superior Court; 13CECG00461.) Petition for review after the Court of Appeal reversed the judgment in a civil action. This case includes the following issues: (1) Must a taxpayer against whom an escape assessment on personal property has been made exhaust administrative remedies by filing an application with the county's board of equalization to reduce the assessment if the taxpayer claims that it does not own and has no interest in the assessed property, or does the taxpayer fall within the "nullity" exception to the exhaustion requirement? (2) Is a taxpayer who files an application for changed assessment with the county's board of equalization subject to a one-year limitations period for paying the assessment and filing an action challenging the assessment, or does the period within which the taxpayer may file such an action begin to run only after the taxpayer has paid the disputed taxes?

#15-49 *People v. Cerda*, S224430. (B232572; nonpublished opinion; Los Angeles County Superior Court; MA041397.) Petition for review after the Court of Appeal affirmed in part and reversed in part judgments of conviction of criminal offenses. The court ordered briefing deferred pending decision in *People v. Canizales*, S221958 (#14-134), which presents the following issue: Was the jury properly instructed on the "kill zone" theory of attempted murder?

The Supreme Court of California is the state's highest court and its decisions are binding on all other California state courts. The court's primary role is to decide matters of statewide importance and to maintain uniformity in the law throughout California by reviewing matters from the six districts of the California Courts of Appeal and the fifty-eight county superior courts (the trial courts). Among its other duties, the court also decides all capital appeals and related matters and reviews both attorney and judicial disciplinary matters.