

NORMAN DOWLER LLP

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Mr. Price has four decades of legal experience. Over the years, he has represented governmental entities, public and private companies, and individuals in the areas of property tax law and civil litigation, commercial and business law, oil and gas law, energy resource law, construction law, real estate and bankruptcy matters. Currently, a significant portion of his practice focuses on complex litigation involving the evaluation and taxation of high value energy resource and industrial/commercial properties. In this area, he primarily represents counties, municipalities and special districts. He also provides litigation and transactional services for private sector clients in the areas of real estate, construction, general business and commercial matters, and bankruptcy/insolvency. He practices with Norman Dowler in an Of Counsel capacity.

Legal Experience

Mr. Price represents clients throughout the state of California. He represents a number of companies with a statewide presence. He provides legal services to counties and other public agencies, private businesses, and individuals in the following areas:

- Property tax law
- Business and commercial law
- Civil litigation
- Oil, gas and energy law
- Real estate law
- Construction law
- Insolvency and bankruptcy

Mr. Price is an experienced litigator, having represented clients numerous times before state and federal courts at the trial and appellate levels, local and state administrative bodies, and before state legislative bodies including, among others, the State Board of Equalization.

Mr. Price has represented assessors, counties and other governmental entities throughout California in complex litigation involving the evaluation and taxation of energy resource, mineral, and precious metal properties, including oil and gas properties, geothermal properties, hydroelectric properties, co-generation facilities, refining/processing facilities, and sand and gravel properties.

Mr. Price relocated his practice to Ventura in 2015, where he joined the firm of Norman Dowler LLP in an of counsel capacity. Prior to that he practiced law in Bakersfield for many years as the managing partner of a small firm, where he emphasized property tax litigation, business, commercial, construction, oil and gas law and complex bankruptcy matters. He then practiced with Kronick Moskovitz Tiedemann & Girard, a large regional firm from 2005 to 2015, where he was a shareholder, managed the Bakersfield regional office, and served on the firm's board of directors.

Professional Activities & Affiliations

Mr. Price's professional activities include speaking before professional and public service organizations on a variety of legal topics. He also serves as an arbitrator and has served as a pro tem judge for the Kern County Courts. He serves on the State Bar Arbitration Panel and on the Kern County Bar Association's Arbitration Panel. He is a Past President of the Kern County Bar Association, and has served on the Board of Directors and as a chair for a variety of bar association special projects.

His professional affiliations have included:

- Past President, Board of Directors, Kern County Bar Association
- Member, Ventura County Bar Association
- Member, California State Bar Association
- Member, American Bar Association
- Member, Central California Bankruptcy Association
- Member, American Bankruptcy Institute

Community activities

His community activities include:

Serving on the National Legal Commission and the National Referee Advisory Commission for American Youth Soccer Organization (AYSO), and serving as a National Referee, National Referee Assessor and an Advanced Referee and Management Instructor.

Admitted to Practice

- All California State Courts
- United States District Courts, Eastern, Northern, Central and Southern Districts of California
- United States Bankruptcy Courts, Eastern, Northern, Central and Southern Districts of California
- United States Court of Appeals, Ninth Circuit
- United States Tax Court
- United States Supreme Court

Academic Background

B.A. University of California, Los Angeles, 1972

J.D. University of California, Davis, 1975

Practice Examples

Following are examples of cases Mr. Price has handled on behalf of his clients:

- *Texaco Producing, Inc., et al., v. County of Kern* (1998) 66 Cal.App.4th 1029, 78 Cal. Rptr.2d 433 — He successfully represented Kern County and the Assessor's Office in a case involving Texaco's challenge of the appraisal methods used by the Kern County Assessor as well as the appraised value of oil producing property owned by Texaco. The case, was the longest and largest property tax cases previously heard in the State of California, took 129 days of hearings and resulted in a record of over 30,000 pages. The amount in controversy for the three years, combined, was approximately Three Billion Five Hundred Million Dollars (\$3,500,000,000.00) in value. Mr. Price prevailed before the Kern County Assessment Appeals Board, Superior Court and Fifth District Court of Appeals.
- *Tenneco West v. County of Kern* (1987) 194 Cal.App.3d 596; 239 Cal.Rptr. 612 — He represented James W. Maples, the Kern County Assessor, and the County of Kern in connection with an equalization hearing and related trial involving the assessment of certain mineral rights and underground gas storage rights located in Kern County, California. The case involved substantial and novel issues of law relating to the assessment of real property under the provisions of Article XIII A of the California Constitution and related statutes and regulations. The amount in controversy was in excess of \$25,000,000.00. The case also involved issues concerning arbitrary and penal assessments. In a partially published opinion the Fifth District Court of Appeals upheld the position of the Assessor on each issue of law and fact, affirming the decisions of the Superior Court and the Assessment Appeals Board in all respects.
- *Central California Power Agency No. 1 v. County of Sonoma* (2004) 122 Cal.App.4th 1614. — Mr. Price represented the Sonoma County Assessor's Office in this matter. It involved a complex property tax litigation relating to the proper application of the provisions of California Constitution, Article XIII, Section 11 to the assessment of mineral rights properties owned and operated by a governmental joint powers agency outside of its jurisdiction (geothermal properties and related facilities in the Geysers Geothermal Steam Field). The case covered many tax years (1993-94 – 1997-98, et seq); and, involved millions of dollars of tax revenue. The trial of this matter, initially before the State Board of Equalization, then the Superior Court, and the appeals spanned approximately 7 years and had a substantial record. The Appellate Court affirmed the trial court's Judgment and the Decision of the State Board of Equalization that mineral rights which did not exist in 1967 should be exempt

from tax under Section 11; and that all interests in land, even those owned by private entities or not in existence in 1967 should be strictly valued under the limitations of Section 11.

- *Coso Energy Developers, et al., v. County of Inyo* (2004), 122 Cal. App. 4th 1512, *; 19 Cal. Rptr. 3d 669. — Mr. Price successfully represented the Inyo County Assessor before the Inyo County Board of Equalization and Inyo County before the Superior Court in a landmark case regarding the taxability of private interests in real and personal property on most federal lands in the State of California. The taxpayers contended that such property should be deemed to be exclusively governed by the federal government and therefore exempt from property tax or any other state regulation. The Assessor and County contended that such property was taxable, and the taxpayer's arguments to the contrary were without merit and contrary to law. The Superior Court ruled in the County's favor. Later the Inyo County Counsel handled the case on appeal and prevailed, based, in large part, on the prior legal work of Mr. Price.
- *Chevron USA, Inc. et al., v. County of Kern* (2014), 230 Cal.App.4th 1315, 179 Cal.Rptr.3d 372. — Mr. Price represented Kern County and the Kern County Assessor's Office before the Kern County Assessment Appeals Board ("AAB"), the Kern County Superior Court and the Fifth District Court of Appeals in another landmark property tax case relating to the supplemental assessment of oil & gas wells and related facilities, both surface and subsurface ("New Wells"). The case involved supplemental assessments in relation to more than \$500,000,000.00 of new construction over 3 years relating to the drilling and development several hundred New Wells on a number of different oil and gas fields in Kern County. Although Chevron vigorously contested the assessments, asserting that the New Wells should be exempt from supplemental assessment, the assessments were fully upheld by the AAB, partially upheld by the Superior Court and ultimately upheld in all respects by the Appellate Court in a published decision supporting the legal position and arguments presented by Mr. Price and Co-counsel.

Additional cases and details regarding those mentioned above are available upon request.