Filed 2/21/18

**IN THE SUPREME COURT OF CALIFORNIA**

City of San Buenaventura, )

 )

 Plaintiff, Cross-defendant )

 and Appellant, )

 ) S226036

 v. )

 ) Ct.App. 2/6 B251810

United Water Conservation )

District et al., )

 ) Santa Barbara County

 Defendants, Cross-complainants )

 and Appellants. ) Super. Ct. Nos. VENCI 00401714, ) VENCI 1414739

 )

**ORDER MODIFYING OPINION, DENYING PETITION FOR REHEARING, AND GRANTING MOTION FOR JUDICIAL NOTICE**

**THE COURT**:

 The opinion herein, appearing at 3 Cal.5th 1191, is modified as follows:

 1. The last two sentences appearing in footnote 3 in 3 Cal.5th at page 1200 are deleted. The footnote now reads: “Article XIII C provides that all taxes imposed by local governments are either general taxes or special taxes (art. XIII C, § 2, subd. (a)), and requires all general taxes to be approved by a majority vote (art. XIII C, § 2, subd. (b)) and all special taxes to be approved by a two-thirds vote (art. XIII C, § 2, subd. (d)).”

 2. In the second full paragraph appearing in 3 Cal.5th at page 1214, in the third sentence in that paragraph, the phrase “the burdens on or” is inserted after the phrase “a reasonable relationship to” and before the phrase “the benefits of.” The sentence now reads: “We thus remand the case to the Court of Appeal with instructions to consider whether the record sufficiently establishes that the District’s rates for the 2011–2012 and the 2012–2013 water years bore a reasonable relationship to the burdens on or the benefits of its conservation activities, as article XIII C requires.”

 3. In the second full paragraph appearing in 3 Cal.5th at page 1214, in the last sentence in that paragraph, the phrase “, as the District argues, it” is replaced with “the parties.” The footnote at the end of this sentence should be retained as in the originally filed opinion. The sentence now reads: “In making this determination, the Court of Appeal may consider whether the parties should be afforded the opportunity to supplement the administrative record with evidence bearing on this question.9”

 This modification does not affect the judgment.

 The petition for rehearing is denied. The motion for judicial notice is granted.