

SUPREME COURT COPY

NO. S234148

IN THE SUPREME COURT
OF THE STATE OF CALIFORNIA

CALIFORNIA CANNABIS COALITION, ET AL.,
Plaintiffs and Respondents,

SUPREME COURT
FILED

v.

CITY OF UPLAND, ET AL.,
Defendants and Petitioners

NOV 08 2016

Jorge Navarrete Clerk

Deputy

After a Decision by the Court of Appeal,
Fourth Appellate District, Division 2, Case No. CIVDS1503985
Superior Court of San Bernardino County, No. E063664
The Honorable David Cohn, Judge

APPLICATION FOR PERMISSION TO FILE
AMICUS CURIAE BRIEF
and BRIEF OF AMICUS CURIAE
COUNCIL ON STATE TAXATION
IN SUPPORT OF DEFENDANTS AND PETITIONERS

Nikki E. Dobay
Council On State Taxation
1033 SW Yamhill Street
Suite 202
Portland, Oregon 97205
Telephone: 202-484-5221
ndobay@cost.org

Karl A. Frieden
Council On State Taxation
122 C Street NW, Suite 330
Washington DC, 20001
Telephone: 202-484-5215
kfrieden@cost.org

Attorneys for Amicus Curiae
Fredrick J. Nicely
Council On State Taxation
122 C Street NW, Suite 330
Washington DC, 20001
Telephone: 202-484-5213
fnicely@cost.org

RECEIVED

NOV 02 2016

CLERK SUPREME COURT

NO. S234148

IN THE SUPREME COURT
OF THE STATE OF CALIFORNIA

CALIFORNIA CANNABIS COALITION, ET AL.,
Plaintiffs and Respondents,

v.

CITY OF UPLAND, ET AL.,
Defendants and Petitioners

After a Decision by the Court of Appeal,
Fourth Appellate District, Division 2, Case No. CIVDS1503985
Superior Court of San Bernardino County, No. E063664
The Honorable David Cohn, Judge

APPLICATION FOR PERMISSION TO FILE
AMICUS CURIAE BRIEF
and BRIEF OF AMICUS CURIAE
COUNCIL ON STATE TAXATION
IN SUPPORT OF DEFENDANTS AND PETITIONERS

Nikki E. Dobay
Council On State Taxation
1033 SW Yamhill Street
Suite 202
Portland, Oregon 97205
Telephone: 202-484-5221
ndobay@cost.org

Karl A. Frieden
Council On State Taxation
122 C Street NW, Suite 330
Washington DC, 20001
Telephone: 202-484-5215
kfrieden@cost.org

Attorneys for Amicus Curiae
Fredrick J. Nicely
Council On State Taxation
122 C Street NW, Suite 330
Washington DC, 20001
Telephone: 202-484-5213
fnicely@cost.org

TABLE OF CONTENTS

TABLE OF AUTHORITIES III

APPLICATION FOR PERMISSION TO FILE AMICUS CURIAE BRIEF
..... 1

INTEREST OF AMICUS 1

INTRODUCTION 4

ARGUMENT 6

 I. CALIFORNIA'S CONSTITUTIONAL PROTECTIONS APPLY TO
 ALL NEW TAXES, INCLUDING THOSE PROPOSED BY
 INITIATIVE..... 6

 A. The Plain Language of Article 13C, Section 2, Supports a Finding
 that it Applies to Initiatives. 7

 B. The Court of Appeal’s Decision Could Subvert California’s
 Constitutional Protections Guaranteeing Electorate Oversight..... 8

 II. COST SUPPORTS THE CITY’S ARGUMENTS THAT ARTICLE
 13C, SECTION 2, APPLIES TO INITIATIVES..... 12

CONCLUSION 13

TABLE OF AUTHORITIES

CASES

<i>Cal. Cannabis Coal. v. City of Upland</i> (2016) 245 Cal.App.4th 970	4
<i>DeVita v. County of Napa</i> (1995) 9 Cal.4th 763	13
<i>Howard Jarvis Taxpayers Assn. v. City of La Habra</i> (2001) 25 Cal.4th 809	7, 8
<i>Perry v. Brown</i> (2011) 52 Cal. 4th 1116	8
<i>Santa Clara County Local Transp. Auth. v. Guardino</i> (1995) Cal. 4th 220 ..	8
<i>Schmeer v. County of Los Angeles</i> (2013) 213 Cal. App. 4th 1310	8
<i>Widders v. Furchtenicht</i> (2008) 167 Cal.App.4th 769	8

STATUTES

Cal. Elec. Code § 9215	9, 10
Proposition 218	10
Cal. Const., art. XIIC	Passim

OTHER AUTHORITIES

Brief for Petitioner, <i>CCC v. City of Upland</i> , No. E063664 (2016)	Passim
“California Cities Seek Record Tax Increases as Boom Passes By,” by: Romy Varghese (Oct. 14, 2016). <a href="http://www.bloomberg.com/news/articles/2016-10-13/california-cities-
seek-record-tax-increases-as-boom-passes-by">http://www.bloomberg.com/news/articles/2016-10-13/california-cities- seek-record-tax-increases-as-boom-passes-by	12
“Impose.” Merriam-Webster.com. 2011. http://www.merriam-webster.com (20 October 2016).	8
“Propose.” Merriam-Webster.com. 2011. http://www.merriam-webster.com (20 October 2016).	8

APPLICATION FOR PERMISSION TO FILE AMICUS CURIAE BRIEF
TO THE HONORABLE JUSTICE DAVID COHN AND ASSOCIATE
JUSTICES OF THE CALIFORNIA SUPREME COURT:

Pursuant to California Rules of Court, Rule 8.200(c), the Council On State Taxation (“COST”) respectfully requests permission to file the attached brief as amicus curiae in support of Defendants/Petitioners the City of Upland (“City” or “City of Upland”). Pursuant to Rule 8.520(f) of the California Rules of Court, COST states that (1) there is no party in the pending appeal who authored the proposed amicus brief in whole or in part; (2) there is no party or counsel for any party who made a monetary contribution intended to fund the preparation or submission of the brief; and (3) no other person or entity, other than the amicus curiae or its counsel, made a monetary contribution intended to fund the brief.

INTEREST OF AMICUS

COST is a nonprofit trade association based in Washington, D.C. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce. COST’s objective is to preserve and promote the equitable and nondiscriminatory state and local taxation of multijurisdictional business entities, a mission COST has steadfastly pursued since its inception.

Today, COST has an independent membership of almost 600 multistate corporations engaged in interstate and international commerce. COST's members represent the part of the nation's business sector that is most directly affected by state taxation of interstate and international business operations. COST members employ a substantial number of California residents, own extensive property in California, and conduct substantial business in California. Thus, COST is vitally interested in cases such as this one that address constitutional protections meant to apply to new taxes and tax increases enacted in California at the local level.

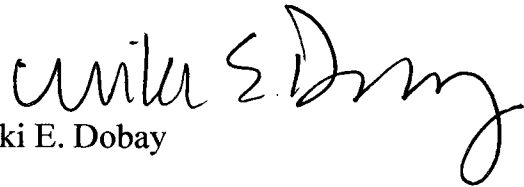
As amicus, COST has participated in numerous significant United States Supreme Court and state tax cases for over 40 years. COST is able to provide a unique perspective to this Court given its history of engaging in issues of state and local taxing powers in the context of our federal system. In addition, COST represents multijurisdictional taxpayers most directly impacted by state and local efforts that unfairly tax business operations.

It is important for COST to comment in this matter because its members are concerned with the potential ramifications of the Court of Appeal's decision in this case. Specifically, COST is filing this amicus brief to lend its support to the City's Argument I: The Constitution's Taxpayer Protections Apply to All New Taxes, Including Those Proposed by Initiative. (Brief for Petitioner at 6-19, *Cal. Cannabis Coal. v. City of Upland*, No. E063664 (2016).)

Therefore, COST respectfully requests permission to file the attached
amicus curiae brief.

DATED: November 2, 2016.

Respectfully submitted,
Nikki E. Dobay
Fredrick J. Nicely
Karl A. Frieden
Attorneys for Amicus Curiae

By: 
Nikki E. Dobay

BRIEF OF AMICUS CURIAE

THE COUNCIL ON STATE TAXATION
IN SUPPORT OF DEFENDANTS AND PETITIONERS

INTRODUCTION

This case involves a proposed medical marijuana initiative that was drafted and proposed by Plaintiff/Respondent California Cannabis Coalition (“CCC”). Although the medical marijuana initiative itself is not of consequence to COST’s membership, the case raises an important issue relating to the constitutional protections afforded to California citizens in connection with the enactment of new taxes and tax increases at the local level. To that end, COST believes it is important to support the City of Upland’s position that voter approval requirements mandated by the State Constitution apply to all new taxes and tax increases at the local level—whether initially proposed by an initiative or by an ordinance adopted by a local governing body.

At the heart of this case for COST is the Court of Appeal’s conclusion that “Article 13C, section 2 does not apply to CCC’s Initiative[, because] Article 13C, sections 1 and 2 refer to taxes imposed by local government [and] Article 13C is silent as to taxes imposed by initiative.” (*Cal. Cannabis Coal. v. City of Upland* (2016) 245 Cal.App.4th 970, 980.) With this statement, the Court of Appeal’s decision has the potential to subvert the California constitutional protections that provide procedural safeguards

relating to the imposition of a new tax or tax increase at the local level. Without the protection of Article 13C, section 2, a locality could easily impose a new tax or increase an existing tax without a vote by the electorate simply by having an interested party use the initiative process to propose the tax. Under the Court of Appeal's reading of Article 13C, section 2, a local government could attempt to enact a new tax (e.g., exactly as proposed by the initiative) without requiring it to be approved by the electorate, defeating the very purpose of the Constitutional protections. Reversing the Court of Appeal's decision eliminates the protracted litigation that would occur over that issue (this issue is not directly before this Court because the city council elected to not enact the CCC's initiative).

COST, as an advocate for large multistate businesses—many of which have a significant California presence—is concerned that its members could easily become the targets of such mischief. For example, what is to preclude a locality from imposing significant new taxes on specific industries or specific taxpayers and then arguing those tax increases do not require approval by the electorate because they were proposed by an initiative? Article 13C acts as a check on arbitrary and ill-conceived revenue-raising measures. This potential circumvention of the constitutional requirement for voter approval of new local taxes is not difficult to imagine, especially with current budget deficits pressuring many local communities to raise revenues. COST fears many local governments will try to exploit this potential

“loophole,” as asserted by the CCC. For the reasons below, COST urges this court to reverse the Court of Appeal’s decision in this case and reinstate the full protections that the California Constitution provides against the imposition of new and increased taxes by localities.

ARGUMENT

I

CALIFORNIA’S CONSTITUTIONAL PROTECTIONS APPLY TO ALL NEW TAXES, INCLUDING THOSE PROPOSED BY INITIATIVE.

The direct issue before the Court of Appeal was whether the trial court erred in ruling CCC’s initiative should be voted on during a special election or general election, which raised an issue of whether Article 13C, section 2, of the California Constitution applied.¹ COST’s members are concerned about the Court’s holding that Article 13C, section 2, did not apply to the initiative process because the electorate, by using the initiative process, was not “impos[ing] . . . any general tax” as contemplated by Article 13C (i.e., the electorate is not a local government). Specifically, the Court of Appeal’s decision could allow local governing bodies to impose new taxes or tax

¹ Article 13C, section 2 is central to this issue, because the trial court determined that CCC’s initiative was a “general tax” pursuant to that provision of the California Constitution as opposed to a regulatory fee. Although this Court is being asked to determine whether the CCC initiative’s \$75,000 annual “Licensing and Inspection Fee” is a “fee” or a “tax,” COST is not opining on that issue.

increases through the initiative process without the voters' approval required pursuant to Article 13C, section 2.

A. The Plain Language of Article 13C, Section 2, Supports a Finding that it Applies to Initiatives.

Article 13C, section 2(b), of the California Constitution provides as follows:

No local government may impose, extend, or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote. ... The election required by this subdivision shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body.

(Cal. Const., art. XIII C, § 2(b).)

The central shortcoming of the Court of Appeal's decision and the CCC's argument is that both confuse the term "impose" with "propose." The City correctly points out that, "taxes collected by a government are 'imposed' by government." (Opening Brief for Petitioner at 14-15, citing *Howard Jarvis Taxpayers Assn. v. City of La Habra* (2001) 25 Cal.4th 809, 823-24.)

In addition to the cases cited by the City in its Opening Brief that validate this argument,² the dictionary definitions of "impose" and "propose"

² (*Santa Clara County Local Transp. Auth. v. Guardino* (1995) Cal.4th 220, 240; *Widders v. Furchtenicht* (2008) 167 Cal. App. 4th 769, 782; *Perry v. Brown* (2011) 52 Cal. 4th 1116, 1140; *Howard Jarvis Taxpayers Assn. v. City of La Habra* (2001) 25 Cal.4th 809; *Schmeer v. County of Los Angeles* (2013) 213 Cal. App. 4th 1310, 1326.)

also provide support. According to the Meriam-Webster Dictionary, the first definition of “impose” is “to establish or apply by authority” (e.g. “impose a tax,” “impose new restrictions,” or “impose penalties”). (“Impose,” Merriam-Webster.com, 2011. <http://www.merriam-webster.com> (20 October 2016).) By contrast, the first definition of “propose” is “to form or put forward a plan or intention.” (“Propose,” Merriam-Webster.com, 2011. <http://www.merriam-webster.com> (20 October 2016).) Considering these definitions in conjunction with the City’s cogent arguments, even where a tax initially comes about through the initiative process, it would nevertheless be “imposed” by the government since the local government would be required to administer and collect the tax. In addition, the local government would need to develop rules and regulations related to the tax, which would likely include the imposition of penalties. Thus, the protections of Article 13C, section 2, which require a vote by the electorate before a “local government may impose, extend, or increase any general tax,” should apply to a tax “proposed” through the initiative process. That tax, nonetheless, would be “imposed” by the governing body required to collect and administer it.

The Court of Appeal’s interpretation of this issue is clearly erroneous and needs to be corrected by this Court.

B. The Court of Appeal’s Decision Could Subvert California’s Constitutional Protections Guaranteeing Electorate Oversight.

The Court of Appeal's determination that the protections of Article 13C, section 2, do not apply to new taxes or tax increases brought about through the initiative process could have severe and unintended consequences.

Election Code section 9215 governs how local governmental bodies are required to act when an initiative is undertaken. In that situation, the local governmental body can either "(a) [a]dopt the ordinance, without alteration [or] (b) [s]ubmit the ordinance, without alteration, to the voters." (Elec. Code § 9215.) Thus, based on the Court of Appeal's determination that the Constitutional protections of Article 13C, section 2, do not apply, a local governmental body could argue that it can simply adopt an initiative as an ordinance to avoid Article 13C, section 2's required approval by the electorate.

This, however, is not the intended rule for local tax measures, and it is why the protections of Article 13C, section 2, were added to the California Constitution. With the passage of Proposition 218, the voters imposed an additional level of voter approval in cases of new taxes and tax increases at the local level. If the Court of Appeal's decision stands, it could undermine these protections, opening the floodgates for an end run around the rules pertaining to the enactment of new taxes or increases to existing taxes.

For example, if a locality is no longer bound by the protections of Article 13C, section 2, then the locality could have a citizens group propose a new tax or a tax increase through the initiative process and then simply adopt that measure as an ordinance (without exception) without requiring a vote. That could allow a locality to enact such a tax with only 10 to 15 percent of the electorate being engaged in the process (i.e., the percentage of voter signatures required to qualify a measure for the ballot). While COST steadfastly believes a local governing body imposing a tax pursuant to Election Code section 9215 would still be subject to the Article 13C, section 2 voter approval requirements, reversing the Court of Appeal's decision would leave no doubt that Article 13C's protections remain in place.

The possibility of California localities targeting large businesses for new taxes is of particular concern. During the last several years, Californians have been asked to decide a significant number of local tax measures targeted at businesses. (See, e.g., measures for local gross receipt taxes and increases in business license fee/taxes on large and established business were on the ballot in 2014 in the City of Guadalupe (Measure W - approved), the City of Isleton (Measure E - defeated) and the City of Port Hueneme (Measure M - defeated), and in 2013 in the City of Brisbane (Measure T - approved), the City of Foster (Measure U - approved) and the City of Vernon (Measure K - approved).)

Considering the number of ballot measures listed above, it is easy to understand why a locality would want to simply skip the voter election requirements of Article 13C, section 2. While many local ballot measures do obtain voter approval (i.e., measure passes), others do not. Thus, with the Court of Appeal's decision as it currently stands, some local government bodies will likely attempt to avoid the hassle and risk of having to put tax increases and new taxes on the ballot by asserting they can preempt the electorate's right to vote on such measures by involving interested parties to put forth a tax increase or new tax through the initiative process.

The importance and need for voter approval requirements is further highlighted by the substantial budgetary issues facing many California localities. According to recent media coverage, many California localities are facing significant budget shortfalls as “[t]he governments’ revenue isn’t keeping up with the rising expenses, including the employee pensions....” (“California Cities Seek Record Tax Increases as Boom Passes By,” by: Romy Varghese (Oct. 14, 2016). [http://www.bloomberg.com/news/articles/2016-10-13/california-cities-
seek-record-tax-increases-as-boom-passes-by](http://www.bloomberg.com/news/articles/2016-10-13/california-cities-seek-record-tax-increases-as-boom-passes-by).) Despite a thriving economy, many California cities and localities are struggling. *Id.* Further, on the November 8, 2016 ballot, 61 percent of cities and localities have measures that will increase local revenues if passed by the electorate. *Id.*

What if these localities, however, did not have to obtain voter approval for a new tax or a tax increase? What if the locality could simply enact a new tax or tax increase by ordinance after working in conjunction with 10 or 15 percent of the electorate to qualify a ballot measure petition? This undesirable outcome, and the protracted litigation that will surround it, can be avoided by reversing the Court of Appeal's decision.

Although the CCC asserts this is merely a hypothetical situation which can be addressed if it comes to fruition, this Court should act swiftly to foreclose any such harm and future litigation. Any potential attempt to circumvent the protections of Article 13C, section 2, should be thwarted now as opposed to taking a wait and see approach.

II

COST SUPPORTS THE CITY'S ARGUMENTS THAT ARTICLE 13C, SECTION 2, APPLIES TO INITIATIVES.

As laid out clearly in the City's Opening Brief, Article 13C, section 2, applies to all new taxes and tax increases imposed by localities. First, the right of the people to legislate by initiative is "generally co-extensive with the legislative power of the local governing body" "absent clear indications to the contrary." (*See*, Opening Brief for Petitioner at 7-8 (citing *DeVita v. County of Napa* (1995) 9 Cal.4th 763,775, 786.)

Second, the Court of Appeal erred in finding that Article 13C's silence regarding taxes imposed by initiative supports a finding that Article 13C does

not apply when a new tax or tax increase is initially proposed through the initiative process. Because silence does not support a finding that there is “a clear indication to the contrary” (i.e., that Article 13C does not apply to tax laws brought about through the initiative process as required by the DaVita case, the Court of Appeal’s analysis is faulty. (*See also* Opening Brief for Petitioner at 9.)

Finally, considering the language of Article 13C, section 2, “local government” has a broader meaning than “governing body,” which includes the electorate acting by initiative. Thus, a tax that is proposed through the initiative process would still be a tax imposed by a local government, subjecting it to the protections of Article 13C, section 2. (*See also* Opening Brief for Petitioner at 11-14.)

Therefore, COST supports the arguments set forth by the City in its Opening Brief that the protections of Article 13C, section 2, apply to all new taxes, including those proposed using the initiative process. (*See Id.* at 6-14.)

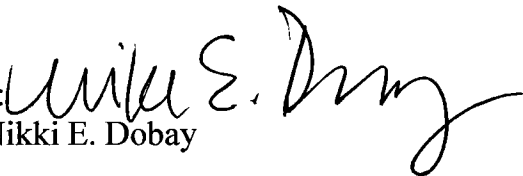
CONCLUSION

For these reasons, the Court of Appeal’s decision should be reversed and this Court must make clear that California’s constitutional protections

apply to all new local taxes, including new taxes introduced through an initiative rather than as a resolution of the governing body.

Dated: November 2, 2016

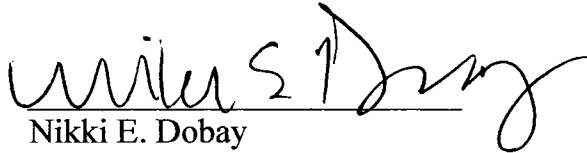
Respectfully submitted,
Nikki E. Dobay
Fredrick J. Nicely
Karl A. Frieden
Attorneys for Amicus Curiae

By: 
Nikki E. Dobay

CERTIFICATE OF COMPLIANCE

Pursuant to California Rules of Court, 8.520(c), I hereby certify that this amicus curiae brief is using 13-point type, and, per the word count of the computer program used to prepare this brief, contains 2,784 words (including footnotes).

Executed on November 2, 2016.


Nikki E. Dobay

PROOF OF SERVICE

I declare that I am employed with the law firm of Morrison & Foerster LLP, whose address is 425 Market Street, San Francisco, California 94105-2482. I am not a party to the within cause, and I am over the age of eighteen years.

I further declare that on November 2, 2016, I served a copy of:

APPLICATION FOR PERMISSION TO FILE AMICUS CURIAE BRIEF and BRIEF OF AMICUS CURIAE COUNCIL ON STATE TAXATION IN SUPPORT OF DEFENDANTS AND PETITIONERS

- BY FACSIMILE [Code Civ. Proc sec. 1013(e)]** by sending a true copy from Morrison & Foerster LLP's facsimile transmission telephone number 415.268.7522 to the fax number(s) set forth below, or as stated on the attached service list. The transmission was reported as complete and without error. The transmission report was properly issued by the transmitting facsimile machine.

I am readily familiar with Morrison & Foerster LLP's practice for sending facsimile transmissions, and know that in the ordinary course of Morrison & Foerster LLP's business practice the document(s) described above will be transmitted by facsimile on the same date that it (they) is (are) placed at Morrison & Foerster LLP for transmission.

- BY U.S. MAIL [Code Civ. Proc sec. 1013(a)]** by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, addressed as follows, for collection and mailing at Morrison & Foerster LLP, 425 Market Street, San Francisco, California 94105-2482 in accordance with Morrison & Foerster LLP's ordinary business practices.

I am readily familiar with Morrison & Foerster LLP's practice for collection and processing of correspondence for mailing with the United States Postal Service, and know that in the ordinary course of Morrison & Foerster LLP's business practice the document(s) described above will be deposited with the United States Postal Service on the same date that it (they) is (are) placed at Morrison & Foerster LLP with postage thereon fully prepaid for collection and mailing.

- BY OVERNIGHT DELIVERY [Code Civ. Proc sec. 1013(c)]** by placing a true copy thereof enclosed in a sealed envelope with delivery fees provided for, addressed as follows, for collection by Personal, at 425 Market Street, San Francisco, California 94105-2482 in accordance with Morrison & Foerster LLP's ordinary business practices.

I am readily familiar with Morrison & Foerster LLP's practice for collection and processing of correspondence for overnight delivery and know that in the ordinary course of Morrison & Foerster LLP's business practice the document(s) described above will be deposited in a box or other facility regularly maintained by Personal or delivered to an authorized courier or driver authorized by Personal to receive documents on the same date that it (they) is are placed at Morrison & Foerster LLP for collection.

- BY PERSONAL SERVICE [Code Civ. Proc sec. 1011]** by placing a true copy thereof enclosed in a sealed envelope addressed as follows for collection and delivery at the mailroom of Morrison & Foerster LLP, causing personal delivery of the document(s) listed above to the person(s) at the address(es) set forth below.

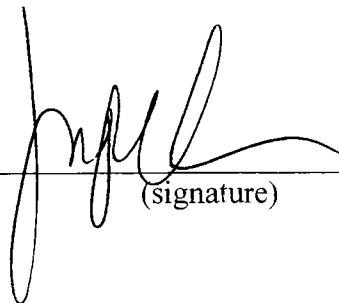
I am readily familiar with Morrison & Foerster LLP's practice for the collection and processing of documents for hand delivery and know that in the ordinary course of Morrison & Foerster LLP's business practice the document(s) described above will be taken from Morrison & Foerster LLP's mailroom and hand delivered to the document's addressee (or left with an employee or person in charge of the addressee's office) on the same date that it is placed at Morrison & Foerster LLP's mailroom.

- BY ELECTRONIC SERVICE [Code Civ. Proc sec. 1010.6; CRC 2.251]** by electronically mailing a true and correct copy through Morrison & Foerster LLP's electronic mail system from <insert server's email address> at <insert time> to the email address(es) set forth below, or as stated on the attached service list per agreement in accordance with Code of Civil Procedure section 1010.6 and CRC Rule 2.251.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at San Francisco, California, this 2nd day of November, 2016.

Jessica M. Delgadillo
(typed)


(signature)

SERVICE LIST

Roger Jon Diamond
2115 Main Street
Santa Monica, CA 90405
(310) 399-3259
(310) 392-9029 – Fax
Attorney for Plaintiffs & Respondents

Krista MacNevin Jee
Jones & Mayer
3777 North Harbor Blvd.
Fullerton, CA 92835

Hon. David Cohen
Superior Court
Dept. S37
247 West Third Street, 2nd Floor
San Bernardino, CA 92415
(Trial Court Case Number CIVDS1503985)

Jonathan M. Coupal
Trevor A. Grimm
Timothy A. Bittle
Brittany A. Sitzer
Howard Jarvis Taxpayers Foundation
921 Eleventh Street, Suite 1201
Sacramento, CA 95814
(916) 444-9950
(916) 444-9823 – fax
Attorneys for Defendants & Petitioners

California Court of Appeal
Fourth Appellate District
Division Two
3389 Twelfth Street
Riverside, CA 92501
(Court of Appeals Case Number: E063664)