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Supreme Court of California
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No. S266344

IN THE SUPREME COURT OF THE STATE OF CALIFORNIA

STEPHEN K. DAVIS,

Plaintiff and Respondent,

v.

FRESNO UNIFIED SCHOOL DISTRICT, AND HARRIS CONSTRUCTION CO., INC.,

Defendants and Petitioners.

After a Published Decision by the California Court of Appeal,
Fifth Appellate District
Case No. F079811

From the Superior Court County of Fresno
Case No. 12CECG03718
The Honorable Kimberly Gaab

APPLICATION FOR LEAVE TO FILE AMICUS CURIAE BRIEF AND AMICUS CURIAE BRIEF OF HOWARD JARVIS TAXPAYERS ASSOCIATION IN SUPPORT OF PLAINTIFF AND RESPONDENT STEPHEN K. DAVIS

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APPLICATION FOR LEAVE TO FILE

Pursuant to Rule 8.520(f), leave is hereby requested to file the attached Brief of Amicus Howard Jarvis Taxpayers Association supporting Plaintiff and Respondent Stephen K. Davis.

INTEREST OF AMICUS

Howard Jarvis Taxpayers Association ("HJTA") is a California nonprofit public benefit corporation with over 200,000 members. The late Howard Jarvis, founder of HJTA, utilized the People's reserved power of initiative to sponsor Proposition 13 in 1978. Proposition 13 was overwhelmingly approved by California voters, and added Article XIII A to the California Constitution. Proposition 13 has kept thousands of fixed-income Californians secure in their ability to stay in their own homes by limiting the *ad valorem* property tax rate and annual escalation of property taxes.

In 1996, HJTA authored and principally sponsored Proposition 218, entitled "Voter Approval for Local Government Taxes. Limitations on Fees, Assessments, and Charges." California voters passed Proposition 218, the Right to Vote on Taxes Act. Proposition 218 added Articles XIII C and XIII D to the California Constitution and placed broad voter and fee payer approval requirements on local taxes, fees, and assessments.

Legal remedies challenging the waste of public funds — at stake in this case under this Court's interpretation of Government Code section 53511 — are of critical importance to HJTA members. Citizen access to meaningful legal remedies is essential in order to hold local governments accountable. When taxpayer funds are wasted, local governments are

more likely to seek increases in all other types of taxes, assessments, and fees, causing rate and methodology problems in all categories of government charges. Rate and methodology problems are best avoided by allowing taxpayers to spot government waste proactively, exhaust any prerequisite remedies, and then obtain court assistance for repair. Therefore, HJTA has a significant interest in this case because it impacts access to taxpayer remedies via the courts, which is essential to the enforcement of all taxpayer laws.

AUTHORSHIP AND FUNDING

No party or attorney to this litigation authored the attached amicus brief or any part thereof. No one other than HJTA made a monetary contribution towards the preparation or submission of this brief.

POINTS TO BE ARGUED

HJTA will argue that, consistent with this Court's ruling in *Ontario v. Superior Court* (1970) 2 Cal.3d 335, Government Code section 53511 embraces only contracts on indebtedness. When there are no bonds with a guarantee at issue, there is no threat to bond holders. Section 53511 did not require reverse validation here and, for that reason, the important taxpayer remedy pursuant to Code of Civil Procedure section 526a survives as a meaningful remedy to prevent waste of public funds.

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BRIEF OF AMICUS CURIAE

This Court has asked a narrow question: "Is a lease-leaseback arrangement, in which construction is financed through bond proceeds rather than by or through the builder a 'contract' within the meaning of Government Code section 53511?" Government Code section 53511 is designed to protect bond investors when bonds are used to finance public projects. However, no bonds needed to be made marketable to finance the construction here, so what is at stake is a taxpayer's judicial access to challenge wasteful government spending of existing public funds via Code of Civil Procedure section 526a.

In this case, the construction of a middle school for students of Fresno Unified School District was a cash transaction. Thus, while Government Code section 53511 uses the term "contract" to invoke the Validation Act — the mechanism designed to assure bond investors — courts have consistently found the Validation Act inapplicable in cash transactions because there are no bond investors to protect. The school construction project was to be paid for with *existing* public funds.

Taxpayer Davis noticed that those existing public funds needed protection from waste. Taxpayers have broad standing to protect the public's wallet using Code of Civil Procedure section 526a. Here, taxpayer Davis made a compelling showing, and the Court of Appeal agreed, that the Fresno Unified School District wasted taxpayer funds. The wasted public funds should not be lost, but returned according to the law, of which all parties were aware.

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ARGUMENT

I

<u>Public Funds are Protected by Taxpayer Actions.</u>

Code of Civil Procedure section 526a is a vital remedy for taxpayers to restore public funds. The Court of Appeal summarized:

> The primary purpose of section 526a is to "'enable a large body of the citizenry to challenge governmental action which would otherwise go unchallenged in the courts because of the standing requirement.'" (*Blair v. Pitchess* (1971) 5 Cal.3d 258, 267–268 (*Blair*).) To promote this remedial purpose, section 526a is construed broadly. (*Blair, supra*, at p. 268.) The breadth of taxpayer's actions is demonstrated by the variety of legal theories that may be raised. For example, a taxpayer's action may include claims alleging fraud, collusion, ultra vires transaction, or the failure to perform mandatory duties. (*Harman v. City and County of San Francisco* (1972) 7 Cal.3d 150, 160; see *Miller v. McKinnon* (1942) 20 Cal.2d 83, 96 [taxpayer had standing to sue based on noncompliance with competitive bidding statute].)

(*Davis v. Fresno Unified School Dist.* (2020) 57 Cal.App.5th 911, 929-930.)

Consistent with its purpose of preventing waste of public funds, 526a is afforded a liberal application. (*Crowe v. Boyle* (1920) 184 Cal. 117, 152 ["In this state we have been very liberal in the application of the rule permitting taxpayers to bring a suit to

prevent the illegal conduct of city officials.”].) Further, 526a may not only enjoin wasteful spending before it occurs, but also, where necessary as here, require the government to recover funds after it occurs. (*Vasquez v. State of California* (2003) 105 Cal.App.4th 849, 854 [“It is established that an action lies under section 526a not only to enjoin wasteful expenditures, but also to enforce the government’s duty to collect funds due the State.”].) Accordingly, if Davis has met the legal standard proving that public funds were wasted in a contract between Fresno Unified School District and a contractor, the school district has a duty to recover the overpayment from the contractor. There is no justification for Government Code section 53511 to block this remedy.

That taxpayer standing under section 526a has recently been expanded furthers its liberal application. (See *A.J. Fistes Corp. v. GDL Best Contractors, Inc.* (2019) 38 Cal.App.5th 677.) This is equally true as to contracts made by school districts, whether the remedy is an injunction before the fact or disgorgement from a contractor after. (*Id.* at pp. 688-689.) Following these many cases cited in *A. J. Fistes*, there is no basis for Government Code section 53511 to override the liberal application here of Code of Civil Procedure section 526a. Some confusion has arisen in at least two appellate decisions, however, and this case presents opportunity to clarify.

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II

The Word "Contracts" Does not Invoke the Validation Act Unless the Marketability of Bonds is at Issue, which it is not Here.

Government Code section 53511 falls under Chapter 3 of Part 1 of Title 5. Chapter 3 is entitled "Bonds." As there are no bonds at issue here, but merely existing bond *proceeds*, i.e. existing public funds, section 53511 does not apply. (See also *Ontario v. Superior Court* (1970) 2 Cal.3d 335, 343 ["section 53511 was enacted as part of chapter 3 of part 1, division 2, title 5, of the Government Code. Chapter 3 is entitled "Bonds," and deals exclusively with the power of local agencies to sell their bonds, replace defaced or lost bonds, and pledge their revenues to pay or secure such bonds. If section 53511 was intended to be a provision of general application, logically it should have been placed in article 4 ("Miscellaneous") of chapter 1 ("General") of the same part, in which a group of such unrelated matters are collected."].) Rather, the funds remain protected by the liberal application of Code of Civil Procedure section 526a.

In *Ontario,* 2 Cal.3d 335, the City of Ontario planned to issue $25.5 million in bonds without voter approval to purchase land and to construct a motor speedway upon it. Within and about the scheme were allegations of gifts of public funds, improper loans, and other benefits to private parties.

In *Ontario,* this court thoroughly discussed the history of the Validation Act from 1961 forward, including the Judicial Council's concerns for its "doubtful constitutionality" as a due process matter given its harshly short timelines. (*Id.* at p. 340.) In view of these concerns, original statutes were limited in scope to validating bonds or

assessments, contracts with other agencies, or the existence of an agency. (*Ibid.*) In 1970, this Court then stated: "From these humble beginnings, however, the validating statute appears to have grown far beyond the scope originally conceived by the Council. The change took place in 1963, with the enactment of Government Code sections 53510 and 53511." (*Id.* at p. 341.) This change made a dramatic shift in the nature of the "interested person":

> Prior to [1963] the number of "interested persons" was likely to be few, proportionate to the limited applicability of chapter 9; and because of the special nature of the statutes involved, the "interested persons" were likely to have notice of the agency's action. It was perhaps not inappropriate to impose a relatively brief statute of limitations on such individuals. But since 1963, if the City's construction of the word "contract" is correct, virtually every taxpayer has become an "interested person" with regard to virtually every action of a local public agency. It is unreasonable to assume that the members of such a large and amorphous group are likely to have prompt notice of each agency action affecting them. Yet whether such a person has such notice or not, he is given only 60 days in which (1) to discover the existence, scope and effect of the agency's action, (2) to reach a conclusion as to its validity, (3) to determine whether the agency has instituted a validating proceeding or imminently intends to do so, and (4) if not, to prepare and file a proceeding of his own. In an age of increasingly complex government, this seems a

> heavy burden to impose on the vigilant taxpayer. And it is certainly a far cry from the Judicial Council's original concern for conformity with the Rules on Appeal.

(*Id*. at p. 342.)

Taxpayers were meant to continue using section 526a, not to become "interested persons" as to literally *all* government contracts. Given the complexity of government in 1970, this Court thus limited Government Code section 53511 to its context as titled in Chapter 3: "Bonds." Following lengthy discussion, *Ontario* limited section 53511's use of the word "contracts" to "such matters as the legality of the local entity's existence, the validity of its bonds and assessments, and the validity of joint financing agreements with other agencies." (*Id*. at pp. 343-344.) Validity of contracts making normal use of general obligation bond *proceeds* is not on this list.

Ontario specifically addressed Code of Civil Procedure 526a taxpayer actions, noting that section 526a well predates the Validation Act and that the "Legislature obviously does not believe that chapter 9 somehow repealed section 526a by implication, for it recently took action on that very section." (*Id*. at pp. 344-345.) *Ontario* then had no trouble distinguishing the speedway agreement at issue from the injunctive relief requested. Accordingly, "no reason appears to deny [plaintiffs] their *normal* and long-standing taxpayers' remedy." (*Id.* at p. 344, emphasis added.) Even speculating upon situations where there is some

remote link to something *previously* subject to validation, *Ontario* firmly sides with the survival of 526a actions:

> Even if his principal complaint is the invalidity of the entire scheme, he may remain entitled to his traditional relief by injunction and restitution. Yet the statute of limitations in an ordinary taxpayers' suit is one year (Code Civ. Proc., § 526a), and there is nothing in the history or wording of chapter 9 or Government Code section 53511 to suggest they were intended to abrogate that rule *pro tanto* and to substitute the brief 60-day period of section 860. Nor can the in personam jurisdiction of injunction and restitution plausibly depend upon compliance with the elaborate in rem procedure for publication of summons prescribed in sections 861 to 863.

(*Id*. at p. 345.)

The dissent by Justice Burke confirmed bluntly that "section 53511 of the Government Code is applicable only to contracts on indebtedness and not to contracts generally." (*Id.* at p. 348, dissent n. 1.) Since *Ontario*, this black letter law has remained firm, excepting anomalous recent appellate decisions to be discussed below. (See *Kaatz v. City of Seaside* (2006) 143 Cal.App.4th 13, 36 ["the parties have radically opposing views on the meaning of the term "contracts" in Government Code section 53511. They agree, however, that "contracts" cannot be interpreted to mean that *all* public agency contracts are subject to the validation statutes. And the Supreme Court noted that while a

superficial reading of the statute suggested a broad interpretation of the unqualified term "contracts" (*City of Ontario*, *supra*, 2 Cal.3d at p. 343), a much narrower construction of the term was evoked upon closer examination (*id.* at pp. 343–344). Clearly, the "plain meaning" rule does not apply and we are constrained to interpret Government Code section 53511 by reference to legislative intent and any other applicable rules of statutory construction."].)

In fact, Government Code section 53511 is one of a cluster of statutes which have been categorized similarly for decades since *Ontario*. These statutes use the word "contract" to invoke the Validation Act, and as declared clearly by this Court in 1970, their purpose has been strictly limited to ensuring the marketability of newly issued bonds. (See *Friedland v. City of Long Beach* (1998) 62 Cal.App.4th 835, 843 [in challenge to $130 million of bond financing for aquarium construction, "'contracts' in [section 53511] do not refer generally to all public agency contracts, but rather to contracts involving financing and financial obligations."].)

Similar statutes include Government Code section 17700 and Water Code section 30066. Until *McGee v. Torrance Unified School Dist.* (2020) 49 Cal.App.5th 814 and *Coachella Valley Water Dist. v. Superior Court* (2021) 61 Cal.App.5th 755, these types of statutes received clear and consistent treatment following *Ontario*.

In *California Commerce Casino, Inc. v. Schwarzenegger* (2007) 146 Cal.App.4th 1406, the Second District Court of Appeal made the same determination regarding section 17700 as it had regarding section 53511 in *Friedland*. "Although Government Code section 17700 provides for

validation of 'contracts' without limitation or qualification, the parties recognize that not all contracts are subject to validation under said statute." (*Id.* at p. 1424.) After lengthy discussion of *Ontario*, the Second District found: "Guided by *Ontario* and its progeny, we conclude contracts subject to validation under Government Code section 17700 are those that are in the nature of, or *directly* relate to the state or a state agency's bonds, warrants, or other evidences of indebtedness. (emphasis added, citing *Kaatz v. City of Seaside, supra,* 143 Cal.App.4th at p. 42 [discussing Gov. Code, § 53511].) Thus, once again, the Validation Act is not invoked by the word "contracts" absent needing — directly — a bond to be marketable.

In *Holloway v. Showcase Realty Agents, Inc.* (2018) 22 Cal.App.5th 758, the Sixth District Court of Appeal treated Water Code section 30066 similarly as well. A taxpayer challenged a water district's real estate contract for conflict of interest and sought disgorgement from the real estate agent to the district. Because there was no challenge to the district's bonds or other evidence of indebtedness, Water Code section 30066 did not invoke the Validation Act. Again, addressing the same mistake of literal interpretation made here, the Sixth District noted: "District's position is based on a broad reading of Water Code section 30066 to include *all* contracts entered into by a county water district being subject to the validation requirements. District does not address case law that interprets the term 'contracts' under both Government Code section 53511, and its nearly identical counterpart, Water Code section 30066, narrowly to include only those agreements that address an agency's bonds, warrants or other evidence of indebtedness." (*Id.* at p. 764.)

Should this Court change the decades-old rule that "contracts" means "contracts on indebtedness," cases under similar statutes beyond Government Code section 53511 will be affected. This would include Government Code section 17700 and Water Code section 30066, and many more[1].

III

<u>*McGee* and *Coachella Valley Water District* Must be Disapproved to the Extent they are Inconsistent with this Long-Standing Case Law.</u>

The Second and Fourth District Courts of Appeal have strayed from long-standing case law interpreting Government Code section 53511 and similar statutes. *McGee v. Torrance Unified School Dist.* (2020) 49 Cal.App.5th 814 and *Coachella Valley Water Dist. v. Superior Court* (2021) 61 Cal.App.5th 755 require clarity and disapproval to the extent they are inconsistent with *Davis* and other *Ontario* progeny.

McGee also concerned a school construction project. It is, however, creating great confusion by referring ambiguously to matters "inextricably bound up in the District's bond financing." (*Id.* at p. 824.) It should be disapproved to uphold *Ontario* and provide clarity for future litigants. HJTA agrees with taxpayer Davis that where "the validity of a

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[1] As one of many potential examples, taxpayers may bring a lawsuit under Education Code section 7054 and Government Code sections 8314 and 54964, and Code of Civil Procedure section 526a, which prohibit spending public funds on political advocacy and provide a remedy for illegal expenditures of public funds. Should such a lawsuit be limited to 60 days for discovery and filing because the school district had a "contract" with the consultant paid for with general obligation bond proceeds? Neither *Ontario* nor the public interest favor this.

planned bond issuance" (Answering Brief, p. 35) is challenged, it is correct to apply Government Code section 53511 to invoke the Validation Act. Otherwise, *Ontario* is clear that it does not.

McGee and *Davis* both involved the use of existing general obligation bond proceeds. Thus, the critical choice between *McGee* and *Davis* is this: Must the Validation Act apply to a lease-leaseback agreement when the "financing component" is nothing more than the regular use of existing general obligation bond proceeds? The clear answer following *Ontario* is no. If the answer changes to yes, it will destroy taxpayer rights to discover and challenge fraudulent uses of tax dollars in public contracts far and wide. And it will do so without the requisite justification cited in *McGee* itself. This is disastrous for taxpayers and the public treasury they are entitled to protect.

McGee erroneously concluded that "*future* projects" would be threatened if McGee's case had gone forward. (49 Cal.App.5th at p. 828, emphasis in original.) But in the same paragraph, *McGee* cites *Friedland, supra,* 62 Cal.App.4th at p. 843: "A key objective of a validation action is to limit the extent to which delay due to litigation may impair a public agency's ability to operate financially." Where general obligation bond proceeds are used, there is no threat to public agency operations. There is no inextricable binding. In fact, an appropriate disgorgement action *improves* agency operations by returning funds owed to the public. More specifically, *McGee* then cites *McLeod v. Vista Unified School Dist.* (2008) 158 Cal.App.4th 1156, 1167-1168: "The fact that litigation may be pending or forthcoming drastically affects the marketability of public bonds and likely would have a chilling effect upon potential third party

lenders, thus resulting in higher interest rates or even the total denial of credit." None of this would have happened in *McGee* nor here because Fresno Unified did not apply for any credit nor seek any new bonds. It was pure error in *McGee* to rule that because the lease-leaseback agreements were funded by general obligation bond proceeds, they "involved the District's financial obligations and were inextricably bound up in the District's bond financing, bringing them within the scope of 'contracts' governed by Government Code section 53511." (49 Cal.App.5th at p. 824.) To be "inextricably bound" with bond financing cannot mean that use of general obligation bond proceeds invokes the Validation Act, or else nearly all public contracts will invoke the Validation Act.

California Commerce Casino, 146 Cal.App.4th 1406, also uses the emphatic adverb "inextricably." It is clear there, however, that reliance on pending bond financing was the reason for applying the Validation Act. The same is true in *McLeod, supra,* 158 Cal.App.4th 1156 where $140 million in bonds were authorized by the challenged measure.

The adverb "inextricably" is becoming more and more problematic. With the split of authority between *McGee* and *Davis,* it is vulnerable to causing ambiguity in subsequent cases, violating the rule of *Ontario*: "Contracts" subject to the Validation Act only include contracts *on* indebtedness. That is not the case here.

Coachella provides a very recent example of the ambiguity mistake going too far under the nearly identical Water Code section 30066. Plaintiff in *Coachella* challenged a $0.02 increase in State Water Project taxes as well as improper spending of a total pool of SWP tax dollars.

First, using Water Code section 31702.3 (regardless of being outmoded by Proposition 13, Cal. Const., art. XIII A), the Court of Appeal found that the Validation Act applied to the SWP tax rate increase challenge. After doing so, it found that the plaintiff's section 526a claim for taxpayer waste was "inextricably intertwined[2] with the validity of the tax," 61 Cal.App.5th at p. 772, and therefore the plaintiff could not pursue his taxpayer waste claim because it had not been filed as part of a validation action. But the taxpayer waste allegation in no way depended upon the validity of the SWP tax increase as the district was alleged to be spending SWP tax funds for unauthorized purposes out of the entire pool of public funds as an ongoing matter. In short, the same treatment of the word "contracts" has been applied to "assessment" in an identical statute. The confusion will grow over what is "inextricably" bound to validation proceedings unless this Court re-affirms *Ontario* and the separateness of 526a taxpayer fund actions stated therein.

As in *Coachella* where the spending of SWP tax dollars was a different amount than the challenged SWP tax collection, the spending on the school construction contract here is different from any contract

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[2] *Coachella* cites *Regus v. City of Baldwin Park* (1977) 70 Cal. App. 3d 968 to support its mistaken belief that a validation action and 526a action are "inextricably" bound together and thus a 526a action must be filed within the same 60 days as a validation action must be filed, despite having its own separate statute of limitations. *Regus* found, however, *only* that those plaintiffs were not forced *to choose between* a validation action or a 526a action. Both could be filed together. The court *never said* what *Coachella* concluded from it: that a 526a action could not be filed on its own and within its own proper time limit of one year rather than 60 days. And any such confusion from these cases is no reason to disregard the black letter rule of *Ontario*.

for indebtedness. Fresno Unified School District could have spent less on the construction regardless of any pre-existing bond financing. Accordingly, this lease-leaseback agreement is not subject to validation. The Court of Appeal should be affirmed and the ramifications to taxpayer waste actions confirmed in favor of the liberal application of Code of Civil Procedure section 526a.

IV

Any Change in this Long-Standing Law Must be Prospective Only Because of Reliance.

Finally, while it would be devastating to taxpayers to expand the use of the Validation Act yet further, any new rule applying validation to all “contracts” under Government Code section 53511 should apply prospectively only because taxpayer Davis and others have relied on the courts’ established rule in *Ontario* that “contracts” means contracts on indebtedness only. (See *Williams & Fickett v. County of Fresno* (2017) 2 Cal.5th 1258, 1265 [“However, because plaintiff and others in its position could reasonably have relied on *Parr-Richmond* in opting not to pursue timely assessment appeal proceedings under section 1603, we give our ruling prospective effect only.”].) This is true as to Government Code section 53511 and many other statutes.

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CONCLUSION

For the reasons above, the Court of Appeal's sound reasoning should be affirmed in favor of taxpayer Davis, and *McGee* and *Coachella* should be disapproved as necessary for the clarity of future taxpayer waste claims, keeping government accountable to the people volunteering to bring their claims before the courts as efficiently as possible.

DATED: August 23, 2021 Respectfully submitted,

JONATHAN M. COUPAL
TIMOTHY A. BITTLE
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/s/ Laura E. Dougherty
Laura E. Dougherty
Counsel for Amicus

WORD COUNT CERTIFICATION

I certify, pursuant to Rule 8.204(c) of the California Rules of Court, that the attached brief, including footnotes but excluding the caption page, tables, the application to file, and this certification, as measured by the word count of the computer program used to prepare this pleading, contains 3,887 words.

DATED: August 23, 2021

/s/ Laura E. Dougherty
Laura E. Dougherty
Counsel for Amicus

PROOF OF SERVICE

I, Kiaya Heise, declare:

I am employed in the County of Sacramento, California. I am over the age of 18 years, and not a party to the within action. My business address is: 921 11th Street, Suite 1201, Sacramento, California 95814. On August 23rd, 2021, I served **APPLICATION FOR LEAVE TO FILE AMICUS CURIAE BRIEF AND AMICUS CURIAE BRIEF OF HOWARD JARVIS TAXPAYERS ASSOCIATION IN SUPPORT OF PLAINTIFF AND RESPONDENT STEPHEN K. DAVIS** on the interested parties below, using the following means:

SEE ATTACHED SERVICE LIST

__X__ **BY UNITED STATES MAIL** I enclosed the document(s) in a sealed envelope or package addressed to the interested parties at the addresses listed below. I deposited the sealed envelope with the United States Postal service, with the postage fully prepaid. The envelope or package was placed in the mail in Sacramento, California.

__X__ **BY ELECTRONIC MAIL** I electronically transmitted the document(s) in a PDF or Word processing format to the persons listed below via TrueFiling at their respective electronic mailbox addresses.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct. Executed on August 23rd, 2021, at Sacramento, California.

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Supreme Court of California
Jorge E. Navarrete, Clerk and Executive Officer of the Court
Electronically FILED on 9/22/2021 by Florentino Jimenez, Deputy Clerk

STATE OF CALIFORNIA
Supreme Court of California

PROOF OF SERVICE

STATE OF CALIFORNIA
Supreme Court of California

Case Name: **DAVIS v. FRESNO UNIFIED SCHOOL DISTRICT**
Case Number: **S266344**
Lower Court Case Number: **F079811**

1. At the time of service I was at least 18 years of age and not a party to this legal action.

2. My email address used to e-serve: **laura@hjta.org**

3. I served by email a copy of the following document(s) indicated below:

Title(s) of papers e-served:

Filing Type	Document Title
APPLICATION	Application for Leave to File Amicus Curiae Brief and Amicus Curiae Brief of Howard Jarvis Taxpayers Association in Support of Plaintiff and Respondent Stephen K. Davis

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

8/23/2021

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