B331453

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

SECOND APPELLATE DISTRICT DIVISION TWO

HOWARD JARVIS TAXPAYERS ASSOCIATION, ET. AL.

Plaintiffs and Appellants,

v.

CITY OF LONG BEACH

Defendant and Respondent.

Appeal from the Judgment of the Superior Court for the County of Los Angeles, Case No. 22STCV12003, Hon. Stephen I. Goorvitch

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Application of the League of California Cities to File Amicus Curiae Brief in Support of Respondent City of Long Beach; Amicus Curiae Brief

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CERTIFICATE OF INTERESTED ENTITIES OR PERSONS

There are no entities or persons that must be listed in this certificate under California Rules of Court, rule 8.208.

Dated: November 13, 2024

BURKE, WILLIAMS & SORENSEN, LLP

By: ______________________
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APPLICATION TO FILE AMICUS CURIAE BRIEF

I. INTRODUCTION

Pursuant to California Rules of Court, rule 8.200(c)(1), amicus curiae League of California Cities ("Cal Cities") respectfully requests permission to file an amicus curiae brief in support of Defendant and Respondent City of Long Beach.

This application is timely made within 14 days after the filing of the reply brief on the merits. (Rules of Court, rule 8.200(c)(1).)

II. INTEREST OF AMICUS CURIAE

Cal Cities is an association of 476 California cities dedicated to protecting and restoring local control to provide for the public health, safety, and welfare of their residents, and to enhance the quality of life for all Californians.

Cal Cities' members provide innumerable services that benefit residents across the State of California, which are paid for by different revenue sources, such as taxes, property-related fees as defined and governed by Proposition 218, and other fees that are not subject to Proposition 218.

Cal Cities has a process for identifying cases, such as this one, that warrants its participation.

Cal Cities is advised by its Legal Advocacy Committee, comprised of 25 city attorneys from all regions of the State. The Legal Advocacy Committee monitors litigation of concern to municipalities, identifying those cases that have statewide or nationwide significance.

Cal Cities has determined that this case is of significance to their members. Cal Cities has reviewed the parties' principal briefs and concludes that additional argument would assist the Court. Cal Cities desires to provide points and authorities to explain its views regarding the constitutional, statutory, and case law at issue and the implications of the various arguments presented to this Court, and to assist this Court in evaluating the issues.

III. CONCLUSION

Cal Cities respectfully requests that the Court accept the accompanying brief for filing in this case.

Dated: November 13, 2024   BURKE, WILLIAMS & SORENSEN, LLP

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Kevin D. Siegel
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AMICUS CURIAE BRIEF

I. INTRODUCTION

Plaintiffs and Appellants Howard Jarvis Taxpayers Association and Frederic Sparrevohn ("Appellants") challenge Defendant and Respondent City of Long Beach's ("City") Vacant Lot Monitoring Fee, claiming it is an illegal property-related fee under Proposition 218. Appellants are mistaken.

At issue is a fee imposed to defray costs of regulation. The Long Beach City Council identified public health, welfare and safety problems that were created and exacerbated by property owners' keeping lots vacant, including increased vandalism, dumping, and accumulation of litter. The City Council identified a means to address such problems (at least in part), by creating its Vacant Lot Monitoring Program and charging inspection fees to owners who keep lots vacant, under the criteria and circumstances, described therein, to defray associated costs. Through this regulatory program, the City's elected representatives have exercised their discretion to pursue their goals for improving public health, safety, and welfare.

Appellants claim Proposition 218 applies to this Vacant Lot Monitoring Fee. It does not.

The twin purposes of Proposition 218 are to require voter approval of taxes and to limit the circumstances in which local governments may impose assessments, fees, and charges that are, in effect, property taxes.

Proposition 218 defines a "fee" or "charge" as "any levy other than an ad valorem tax, a special tax, or an assessment, imposed by an agency *upon a parcel* or *upon a person as an incident of property ownership*, *including a user fee* or charge *for a property related service*." (Cal. Const., art. XIII D, § 2, subd. (e), italics added.) Proposition 218 does *not* apply to fees that fall outside of this definition, including fees imposed "*on* an incident of property ownership," such as a fee imposed to pay for costs to regulate a use that a property owner opts to make of their property. (*Apartment Ass'n of Los Angeles County, Inc. v. City of Los Angeles* (2001) 24 Cal.4th 830, 840, italics in original.)

Given these facts and law, it is clear that the City's Vacant Lot Monitoring Fee is neither imposed on a parcel nor on a person *as* an incident of property ownership. Rather, it is imposed "*on* an incident of property ownership"—which the Supreme Court has ruled is outside of Proposition 218—to wit, fees to recover the costs to inspect property that the owner has kept vacant, e.g., for investment purposes or mere declination to actively use the property. Nor, as the Supreme Court has also ruled, is this a situation in which the City is charging property owners for a property-related service, e.g., ongoing water service, based on "nothing other than normal ownership and use of property." (*Richmond v. Shasta Community Services Dist.* (2004) 32 Cal.4th 409, 427.)

Rather, the fee is a regulatory fee, imposed pursuant to the City's elastic and discretionary police power, not its taxation power, and falls outside of the scope, purpose, and express language of Proposition 218, which governs cities' exercise of their taxation powers and only applies to those fees that fall within its definition of "fee" or "charge."

Thus, the Superior Court properly rejected Appellants' challenge under Proposition 218.

Affirmation of the Superior Court judgment will protect cities' rights to exercise their discretionary police power authority. Cities are charged and empowered with the responsibility to decide how best to advance public health, safety and welfare in their communities, especially with respect to land use and public safety issues. Here, the Long Beach City Council identified problems associated with inactive use of property, and exercised their discretion to adopt a regulatory program to prevent and mitigate the problems, paid for in part by charging the regulated parties for the costs to inspect their properties.

To be sure, this is not a one-size-fits-all solution. It is merely an option within a city's discretion to pursue, as its duly-elected councilmembers determine is in the public interest. Cal Cities does not submit this brief to tout the merits of the program (though there are many), but rather to defend its members' discretion to enact and implement regulatory programs, in the exercise of their police power authority, as they determine will advance public health, safety, and welfare.

Accordingly, this Court should reject Appellants' misguided invocation of an initiative governing taxation to attempt to invalidate regulatory legislation. To the extent Appellants are displeased with the City's policy and legislative choices, they may pursue political and policy changes through the electoral process or by petitioning governmental officials, not through the courts.

II. DISCUSSION

A. Proposition 218 Does Not Apply to the City's Vacant Lot Monitoring Fee.

1. The Purpose of Proposition 218 Is to Provide Property Tax Relief, Including by Imposing Restrictions on "Fees" and "Charges," as Defined Therein.

In November 1996, California voters adopted Proposition 218, the Right to Vote on Taxes Act, adding Articles XIII C and XIII D to the California Constitution. (See *Apartment Ass'n of Los Angeles County*, 24 Cal.4th at, 835, 837.) "Proposition 218 was designed to close government-devised loopholes in Proposition 13" by which local governments had imposed levies that are functionally equivalent to taxes—though nominally called something else, e.g., an assessment or fee, which the government imposed without voter approval. (*Id.* at 839; see also *Schmeer v. County of Los Angeles* (2013) 213 Cal.App.4th 1310, 1320.)

Proposition 218 accomplished this goal through complementary provisions. First, Proposition 218 required all taxes imposed by local governments (property taxes and other taxes, whether imposed by a general law or charter city) to be subject to voter approval. (*Apartment Ass'n of Los Angeles County*, 24 Cal.4th at 839; *Howard Jarvis Taxpayers Assn. v. City of San Diego* (2004) 120 Cal.App.4th 374, 391.)[1]

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[1] Proposition 218 also includes an express statement of voter intent to provide tax relief and protect citizens' right to vote on taxes:

> The People of the State of California hereby find

Second, Proposition 218 prevented local governments from circumventing voter intent to secure *property tax* relief. To meet this objective, "Proposition 218 allows only four types of local *property taxes*: (1) an ad valorem property tax; (2) a special tax; (3) an assessment; and (4) a fee or charge," and added "restrictions on assessments, fees, and charges" that are "analogous" to those Proposition 13 imposed on ad valorem property taxes and special taxes. (*Apartment Ass'n of Los Angeles County*, 24 Cal.4th at 837, italics added, internal quotation marks and citation omitted.)

Here, the voter approval provisions of Proposition 218 are not at issue; the property tax relief provisions are. Appellants contend the City has attempted to evade Proposition 218 rules for fees that are, in effect, property taxes. Specifically, Appellants claim the City's Vacant Lot Monitoring Fee constitutes a "fee" or "charge," as defined in Section 2 of Article XIII D, such that the City may only impose the fee pursuant to the procedural and substantive requirements of Section 6.

Appellants are mistaken. The City's Vacant Lot Monitoring Fee defrays City costs to inspect vacant properties as part of a regulatory program (AKA a regulatory fee). It is not a

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> and declare that Proposition 13 was intended to provide effective tax relief and to require voter approval of tax increases…. This measure protects taxpayers by limiting the methods by which local governments exact revenue from taxpayers without their consent.

(Proposition 218, Section 2, Uncodified Findings and Declarations, 1996 Cal. Legis. Serv. Prop. 218 (WEST).)

Proposition 218 "fee" or "charge," as defined therein to encompass and apply to those fees imposed on property or property owners based on ownership, and thus akin to property taxes. Below, we delve into the operative language of the applicable provisions of Proposition 218 and case law decided thereunder, which dispositively support this conclusion and affirmation of the Superior Court's judgment.

2. The Vacant Lot Monitoring Fee Is Not a Proposition 218 Fee or Charge.

Section 2 provides: " 'Fee' or 'charge' means any levy other than an ad valorem tax, a special tax, or an assessment, imposed by an agency upon a parcel or upon a person as an incident of property ownership, including a user fee or charge for a property related service." (Cal. Const., art. XIII D, § 2, subd. (e).) Section 2 further provides: " 'Property-related service' means a public service having a direct relationship to property ownership." (Cal. Const., art. XIII D, § 2, subd. (h); see also *Apartment Ass'n of Los Angeles County*, 24 Cal.4th at 837 [discussing history of Proposition 218 and these definitions].)

The California Supreme Court has explained that a fee falls within the scope of Proposition 218 when it actually meets the definitional language set forth therein. (*Apartment Ass'n of Los Angeles County*, 24 Cal.4th at 840-41.) Thus, the Court ruled, Proposition 218 does not apply to fees charged to property owners to pay for a regulatory program, e.g., inspection fees charged to property owners who opt to rent their property for residential use. Such fees are imposed "*on* an incident of property ownership," the owners' exercise of their rights to engage in the rental marketplace, not "*as* an incident of property ownership," as required by the definition of "fee" or "charge" in Proposition 218. (*Id.* at 840, italics added by Court.)

By contrast, a charge for "ongoing water service through an existing connection is imposed 'as an incident of property ownership' because it requires nothing other than normal ownership and use of property," and is imposed for a " 'property-related service.' " (*Richmond*, 32 Cal.4th at 426-27.)[2] Such property-related service fees, imposed as an incident of property ownership, fall with the express definition of a Proposition 218 fee. (*Ibid.*; see also *Bighorn-Desert View Water Agency v. Verjil* (2006) 39 Cal.4th 205, 216.) Such property-related service fees are distinct from fees that pay for a regulatory program, e.g., a fee to pay for costs to regulate the housing rental activity as was at issue in *Apartment Ass'n of Los Angeles County*, which are imposed pursuant to a city's police power, and not as an incident of popery ownership, and are outside of Proposition 218.[3]

Here, the City's Vacant Lot Monitoring Fee clearly falls outside of Proposition 218, as the Superior Court ruled. Property

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[2] However, Proposition 218 does not apply to a fee charged for a property owner to connect to a public agency's water system, which is a voluntary decision as to how to use property. (*Id.* at 428.)

[3] In section II-B-1, post, we explain that cities impose taxes, assessments, and property-related fees pursuant to their taxation powers, and impose regulatory fees pursuant to their police powers. In Section II-B-2, we explain how Proposition 218 addresses local governments' taxation powers, not their police powers (including their power to impose regulatory fees).

owners may choose how to use their property, whether for active use (e.g., residential use) or passive use (e.g., to hold for investment purposes without incurring the burdens and risks associated with active use), subject to local government regulation. As the Supreme Court has explained, where a city exercises its regulatory authority to promote public welfare to prevent, cure, minimize, or mitigate problems that may be caused by the choice a property owner makes as to their use of property, the fee is not charged "upon a parcel or upon a person as an incident of property ownership."

That is precisely the situation here. A tiny minority of property owners in the City of Long Beach have opted to inactively (or passively) use their property. Indeed, Appellants acknowledge the record reflects that 99.83% of the parcels within the City are actively used.[4] The City observed and documented a plethora of health and safety problems caused or exacerbated by property owners' passive use of their property—including criminal activity, drug use, illegal dumping, and litter accumulation on the vacant lots. The City Council adopted a regulatory program—its Vacant Lot Monitoring Program—to prevent, mitigate, and cure these problems. The Program requires, inter alia, owners of vacant lots to take certain actions, e.g., to fence off and to take steps to maintain the property. The City imposed a fee to defray its regulatory costs for the program,

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[4] Appellants do not dispute the City's evidence that as of 2022, only 148 lots met the criteria to be deemed a vacant lot for inclusion in the City's Program.

specifically for the City to inspect the vacant parcels 12 times per year to ensure compliance and proactively address problems.

Thus, the City's Vacant Lot Monitoring Fee is akin to the inspection fee in *Apartment Ass'n of Los Angeles County*, as it is imposed *on* an incident of property ownership—the choice of keeping a property vacant, e.g., for investment purposes—to pay for the cost to regulate that use. The fee is not charged *as* an incident of property ownership, e.g., based merely because of ownership or to pay for a property-related service associated with normal ownership of property.

Appellants' arguments to the contrary are fundamentally flawed. For example, Appellants' Reply Brief asserts that the City is imposing a fee because of property characteristics (status of being vacant), and that if this Court affirms the Superior Court's judgment, cities may then impose fees "based on paint colors, foliage type or quantity, lighting levels," or other characteristics. (Reply Brief at 14.) Appellants ignore the critical factor here: the City did not simply impose a fee on lots merely because they are vacant, but rather to pay for costs incurred by the City to inspect inactively used property, in furtherance of a program to prevent, mitigate, and/or cure negative consequences associated with owners' inactive (or passive) use of their property (e.g., to hold vacant for investment purposes, without incurring risks and burdens associated with use of property). Nor will affirmation of the Superior Court's judgment give cities a green light to impose property-related services fees—e.g., for water, wastewater, or stormwater services—without complying the procedural and substantive requirements for imposition of property-related services fees, pursuant to Section 6 of Article XIII D and the cases decided thereunder. Rather, cities will remain obligated to comply with the requirements of Section 6 for fees imposed "on an incident of property ownership" for such "property-related services." (Cal. Const., art. XIII D, § 6, subd. (e); see also *Bighorn-Desert View Water Agency*, 39 Cal.4th at 216; *Howard Jarvis Taxpayers Ass'n v. City of Salinas* (2002) 98 Cal.App.4th 1351, 1355.) Thus, Appellants' slippery slope arguments are unavailing.

Finally, Appellants assert that if the Vacant Lot Monitoring Fee falls outside the definition of a fee subject to Proposition 218, then it is an unlawful tax imposed without voter consent, in violation of Section 1(e) of Article XIII C (added by Proposition 26 in 2010). But for Appellants to have a right to advance that theory, they were obligated to have alleged the fee was an unlawful tax under Article XIII C, section 1(e), and not excepted therefrom as an inspection fee to recover reasonable regulatory costs, under subdivision (1)(e)(3). (See *Vulk v. State Farm General Insurance Company* (2021) 69 Cal.App.5th 243, 256 [where party seeks to oppose summary judgment based on un-pleaded legal theory, party must seek leave to amend pleading before summary judgment hearing; failure to do so precludes claim of error on appeal based thereon]; *Aleksick v. 7-Eleven, Inc.* (2012) 205 Cal.App.4th 1176, 1186 [appellant precluded from challenging summary judgment based on wage-and-hour statutes because appellant's complaint had not alleged specific statutory violations, but only that respondent had violated wage-and-hour laws].) Instead, Appellants have acknowledged that they only alleged a violation of Section 6 of Article XIII D, which provides the procedural and rules for fees that meet the fee definition set forth in Section 2 of Article XIII D (added by Proposition 218). (See Reply Brief at 18-19.) Thus, Appellants may not contend on appeal that the City violated Article XIII C, as amended by Proposition 26.

B. Lest There Be Any Doubt, Consider the Distinction Between Police Power and Taxation Power, and that the Former, Not the Latter, Is at Issue.

1. Police Powers and Taxation Powers Are Distinct.

The police and taxation powers are distinct powers. Police power is the power to regulate to advance public health, safety and welfare, whereas the taxation power is the power to raise revenue. (*Sinclair Paint Co. v. State Bd. of Equalization* (1997) 15 Cal.4th 866, 875, 878.) We discuss each in the next two subsections, including as to the scope and sources of such power.

a. Cities Have Broad Police Powers to Enact and Enforce Laws to Advance Public Health, Safety, and Welfare, and the Courts Afford Cities Great Discretion in the Exercise of this Regulatory Authority.

The Constitution enshrines cities' powers to enact and enforce laws to promote public health, safety, and welfare. (Cal. Const, art. XI, § 7 ["A county or city may make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws"].)[5] This is an expansive and elastic power to regulate: "[i]t has long been settled that [municipal police] power extends to objectives in furtherance of the public peace, safety, morals, health and welfare and 'is not a circumscribed prerogative, but is elastic and, in keeping with the growth of knowledge and the belief in the popular mind of the need for its application, capable of expansion to meet existing conditions of modern life." (*Fisher v. City of Berkeley* (1984) 37 Cal.3d 644, 676, internal quotation marks and citation omitted.)

Cities may exercise their police power with respect to any topic, unless preempted,[6] including to regulate the use of real property, prevent and eliminate nuisances, avoid and eradicate blight, prevent dangerous conditions on property, and enhance community aesthetics. (*California Building Industry Ass'n v. City of San Jose* (2015) 61 Cal.4th 435, 455 ["under the California Constitution a municipality has broad authority, under its general police power, to regulate the development and use of real

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[5] The Constitution further protects the right of charter cities, such as the City here, to enact and enforce laws "in respect to municipal affairs." (Cal. Const., art. XI, § 5, subd. (a).) This "Home Rule Doctrine" limits the circumstances in which conflicting state legislation may preempt charter city legislation. (*Committee of Seven Thousand v. Superior Court* (1988) 45 Cal.3d 491, 505 [under the Home Rule Doctrine, local enactments "relating to matters which are purely municipal affairs prevail over state laws covering the same subject"].)

[6] See *California Rifle & Pistol Ass'n v. City of West Hollywood* (1998) 66 Cal.App.4th 1302, 1310 [cities' police powers are as broad as State Legislature's, but subject to preemption].)

property within its jurisdiction to promote the public welfare”]; *Clary v. City of Crescent City* (2017) 11 Cal.App.5th 274, 286, 289 [prevent and abating nuisances on private property, including with respect to overgrown weeds and unsanitary conditions, and improve community aesthetics are squarely within a city’s police power]; *Blue v. City of Los Angeles* (2006) 137 Cal.App.4th 1131, 1134 [elimination of blight through cities’ adoption and implementation of redevelopment plans, including by exercise of eminent domain, is within a city’s power to promote public health, safety, and welfare].)

Cities have “broad discretion in determining what is reasonable in endeavoring to protect the public health, safety, morals, and general welfare.” (*Carlin v. City of Palm Springs* (1971) 14 Cal.App.3d 706, 711, quoting *McKay Jewelers, Inc. v. Bowron* (1942) 19 Cal.2d 595, 600.)

“The police power also includes the authority to impose a regulatory fee to further the purpose of a valid exercise of that power. (*Department of Finance v. Commission on State Mandates* (2021) 59 Cal.App.5th 546, 562; see also *Sinclair Paint*, 15 Cal.4th at 875 [governments impose regulatory fees pursuant to their police power, not their taxation power, by which government charges the regulated for associated regulatory costs].) Inspection fees are among permissible regulatory fees, which a city imposes on the regulated party to recover the reasonable costs of the associated regulation. (*Department of Finance*, 59 Cal.App.5th at 562; see also *Apartment Ass'n of Los Angeles County*, 24 Cal.4th at 840.)

b. Cities' Taxation Powers Are Narrower and Dependent Upon State Legislation.

Cities' power to tax is not founded in Section 7 of Article XI, as the police power is. As Appellants emphasized in the first line of argument their Reply Brief (at page 9), cities " 'have no inherent power to tax' and instead derive their taxing authority from the Legislature." (*Legislature of State of California v. Weber* (2024) 16 Cal.5th 237, 262, citation omitted; see also *Eastern Mun. Water Dist. v. City of Moreno Valley* (1994) 31 Cal.App.4th 24, 28; Gov. Code § 37100.5.)[7] The courts have not described cities' taxation power as a broad, elastic power, as they have described cities' police power.

2. Proposition 218 Addresses Taxation Powers, Not Police Powers.

As discussed above, the purposes of Proposition 218 are to require voter approval of taxes and to provide procedural and substantive rules governing assessments, fees, and charges that are, in effect, property taxes. In addition, as discussed above, the definitional language of a "fee" for Proposition 218 purposes makes clear that it applies to those fees that are effectively property taxes, in that they are imposed merely because of, or as an incident of, property ownership. (See Section II-A-2, ante; c.f. *Thomas v. City of East Palo Alto* (1997) 53 Cal.App.4th 1084, 1088 ["At the most general level, a property tax is a tax whose

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[7] However, Charter cities' taxation authority is founded in their home rule authority, under Section 5 of Article XI of the California Constitution. (*Weekes v. City of Oakland* (1978) 21 Cal.3d 386, 392.)

imposition is triggered merely by the ownership of property;" thus parcel taxes imposed based on property classification, rather than use, qualify as property taxes, not excise taxes].)

Thus, Proposition 218 governs cities' and counties' exercise of their taxation powers—including fees and charges that are in effect property taxes—not their exercise of police powers to impose regulatory fees.

3. The City's Imposition of the Vacant Lot Monitoring Fee Constitutes an Exercise of Police Power.

As discussed above, the City imposes the Vacant Lot Monitoring Fee in the exercise of its police power, not its taxation power. (See Section II-A-2, ante.) It is plainly evident—and Appellants do not actually dispute—that the City imposed the Vacant Lot Maintenance Fee to pay for the costs incurred by the City to inspect qualified vacant parcels, as part of a program to regulate the conditions and use of property. Indeed, through the Vacant Lot Monitoring Program, City staff inspect property on a monthly basis to identify potential code violations and nuisances, such as overgrown weeds, accumulation of garbage, or failing fences. Where such problems are identified, City staff then notify the property owner and commence the process to cure the violations. By rejecting Appellants' attempt to invoke Proposition 218 to invalidate these regulatory fees, the Superior Court preserved the City's longstanding, constitutional discretion to exercise its police powers to prevent and cure public health and safety, and to promote the public welfare.

Thus, it is readily apparent that Appellants' reliance on

Proposition 218 is misplaced, as it concerns taxation powers, not police powers.

4. The Superior Court's Judgment Is Consistent with Cities' Broad Discretion to Choose How to Exercise Their Police Powers.

This Superior Court's Judgment is consistent with cities' discretion to exercise their police powers to promote public health, safety, and welfare. Appellants' contentions, by contrast, are inconsistent with the courts' longstanding recognition that cities have discretion to determine how to exercise their police powers, which includes authority to impose fees to recover the costs of regulation. Moreover, Appellants fail to recognize that Proposition 218 governs local governments exercise of their taxation powers, not their police powers.

C. Affirmation of the Superior Court's Judgment Will Protect Cities' Rights to Exercise Their Discretionary Police Power Authority.

Cal Cities seeks to protect its members' discretion to enact and implement regulatory programs, as each city's legislators see fit, in order to advance public health, safety, and welfare. Accordingly, Cal Cities urges this Court to affirm the Superior Court judgment.

III. CONCLUSION

For the foregoing reasons, this Court should affirm the judgment of the Superior Court.

Dated: November 13, 2024

BURKE, WILLIAMS &
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CERTIFICATE OF COMPLIANCE WITH CALIFORNIA RULES OF COURT, RULE 8.204

We hereby certify that, under rules 8.204(c)(1) of the California Rules of Court, this Amicus Brief is produced using 13-point type and contains 4,018 words including footnotes, but excluding the application for leave to file, tables and this Certificate, fewer than the 14,000 words permitted by the rules. In preparing this Certification, we relied upon the word count generated by Microsoft Word.

Dated: November 13, 2024

BURKE, WILLIAMS & SORENSEN, LLP

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CERTIFICATE OF SERVICE

Howard Jarvis Taxpayers Association, et. al. v. City of Long Beach
Second Appellate District, Case No. B331453

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of San Francisco, State of California. My business address is 1 California Street, Suite 3050, San Francisco, CA 94111-5432.

On May 29, 2024, I served true copies of the following document(s) described as **APPLICATION OF LEAGUE OF CALIFORNIA CITIES TO FILE AMICUS CURIAE BRIEF IN SUPPORT OF RESPONDENT CITY OF LONG BEACH; AMICUS CURIAE BRIEF** on the interested parties in this action as follows:

SEE ATTACHED SERVICE LIST

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused a copy of the document(s) to be I electronically transmitted the above document(s) to the person(s) at the e-mail address(es) set forth below via the TrueFiling electronic service portal. I also caused a copy of the document(s) to be I electronically transmitted the above document(s) to the person(s) at the e-mail address(es) set forth below from e mail address dzepeda@bwslaw.com to the persons at the e mail addresses listed in the Service List. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the

State of California that the foregoing is true and correct.

Executed on November 13, 2024, at San Francisco, California.

Daniel M. Zepeda

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