Municipal Finance Institute
December 10, 2025

LEAGUE OF CALIFORNIA CITIES

Strengthening California Cities through Advocacy and Education

Playbook for Developments in Municipal Finance Law and Policy

Presenters

Ben Triffo

- Legislative Advocate, Revenue and Taxation

Caroline Grinder

- Legislative Advocate, Community Services

Michael Colantuono

- Shareholder,
- Colantuono, Highsmith & Whatley

2025 Legislative Year In Review

Strengthening California Cities through Advocacy and Education

@calcities @calcities @calcities.org

LEAGUE OF CALIFORNIA CITIES

Short-Term Rentals

SB 346 (Durazo) Local agencies: transient occupancy taxes: short-term rental facilitator.
This measure would require short-term rental facilitators, at the request of a city, to provide the property address of a short-term rental listing to a city, and would provide cities audit authority for transient occupancy taxes collected and remitted by short-term rental facilitators.

Status: Signed

Utility User Tax

AB 330 (Rogers) Local Prepaid Mobile Telephony Services Collection Act.
This measure would extend the sunset date on the Local Prepaid Mobile Telephony Services Surcharge Collection Act to January 1, 2031.

Status: Signed

Property tax

SB 710 (Blakespear) Property taxation: active solar energy systems: extension
This measure would extend existing property tax exemptions for solar panels and storage for homes and businesses until January 1, 2027.

Status: Signed

A couple problems solved along the way…

AB 698 (Wicks) Local taxation: real property transfers.

This measure would require charter cities, when proposing to place a property transfer tax on the ballot, to first conduct an analysis of the effect of the proposed tax on the production of affordable housing and market-rate housing units, as well as property tax revenues. This analysis would be required to be posted on the city's website and included in the ballot materials provided to voters.

Status: Amendments secured to remove the requirement to mail the analysis with the ballot materials. **Senate Rules Committee.**

SB 789 (Menjivar) Vacancy tax: commercial real property

This measure would have established a statewide vacancy tax on commercial real estate of $5 per square foot.

Status: Amended to a study bill and dead.

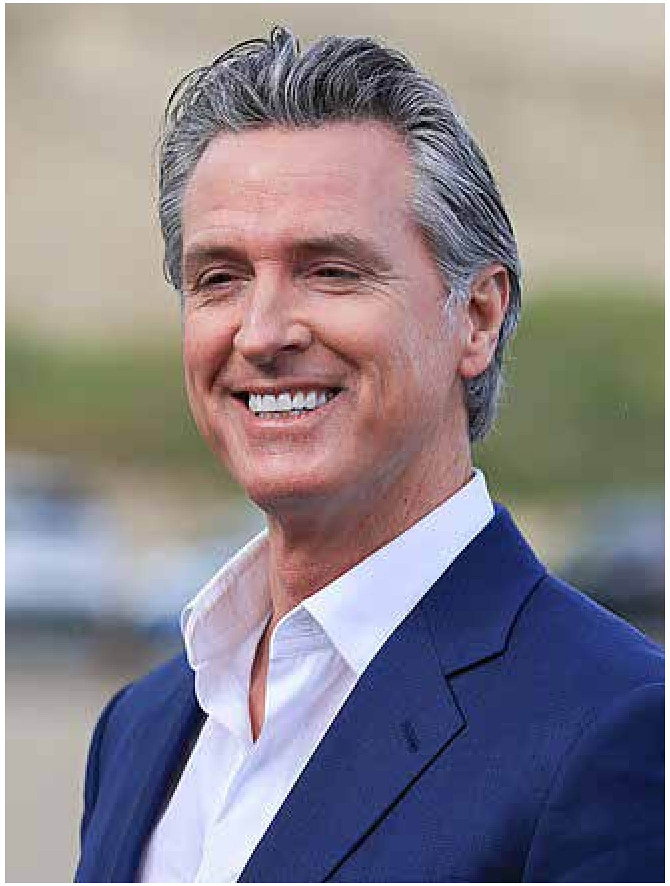
Municipal Finance Policy Forecast

- New Tax Exemptions (always)
- Property Transfer Tax Reform
- *Rogers v. City of Redlands* Fix
- Property Tax In-Lieu VLF
- Ballot Initiatives

2025-26 State Budget Overview

Let’s make a budget deal!

- $321 billion, $11.8 billion deficit.
  - $2.8 billion in reductions
  - $7.8 billion in revenue/borrowing
  - $1.2 billion in shifts, deferrals, and delays.
- $7.1 in reserve spending.
  - $11.2 billion remaining in BSA.
  - $4.5 billion remaining in discretionary reserve.



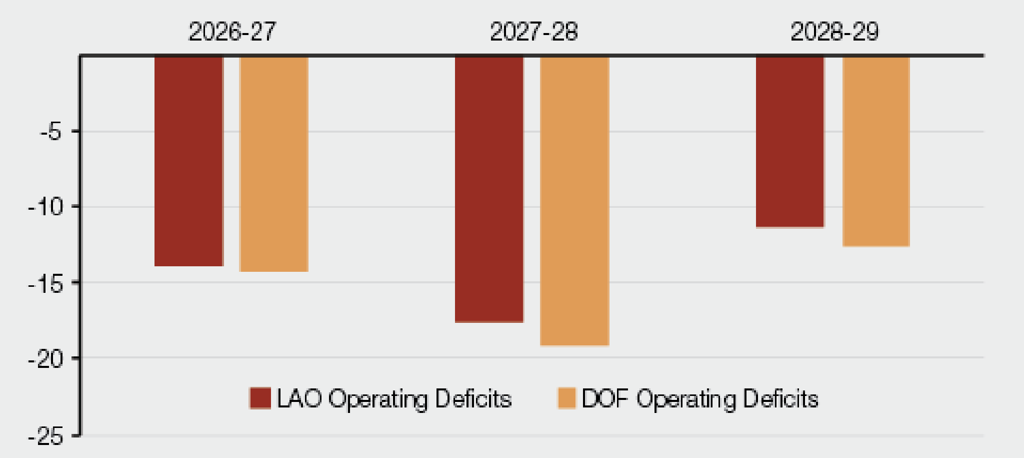
But what does the LAO say?

- Largely aligned with the Governor.
- Recommends maintaining momentum on solving deficits.
- No capacity to expand existing programs.

Figure 1

LAO Assessment of Future Budget Problems Very Close to Administration's Estimates

(In Billions)



DOF = Department of Finance.

Blame it on the Feds...

- Potential trade wars.
- Wildfire recovery uncertainty.
- Heightened chance of a recession.
- Volatile stock market.
- Declines in state revenues.

Looking Ahead

The Condition of the California Economy

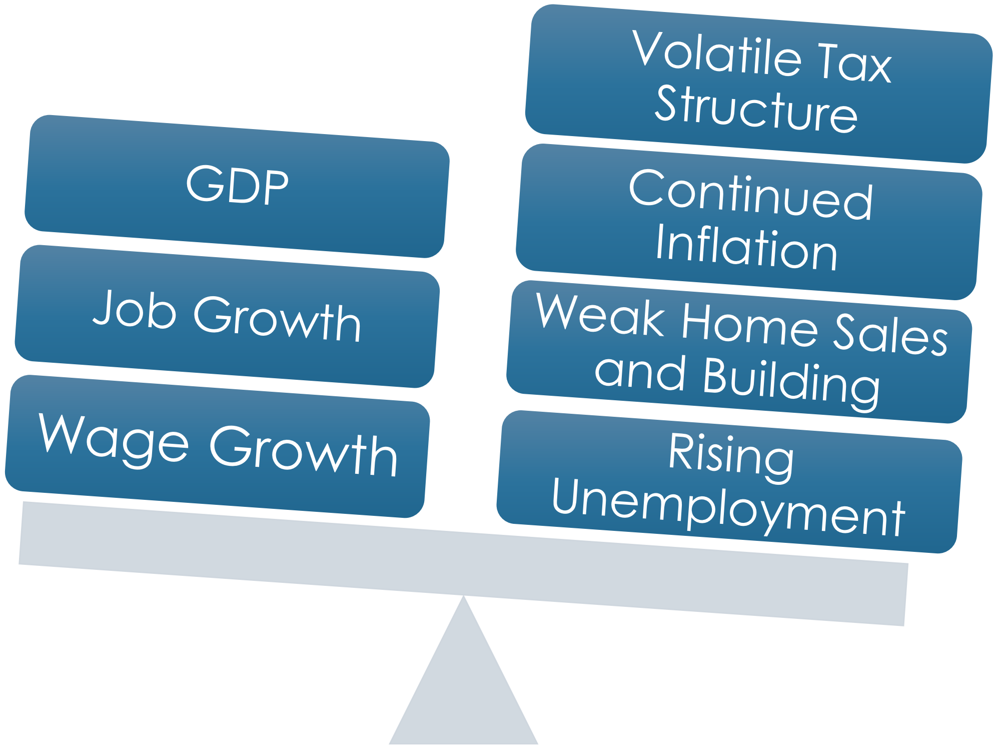
California's Economic Snapshot

4th Largest Economy in the World

Uniquely Susceptible to Federal Policies

Indicators of Strength

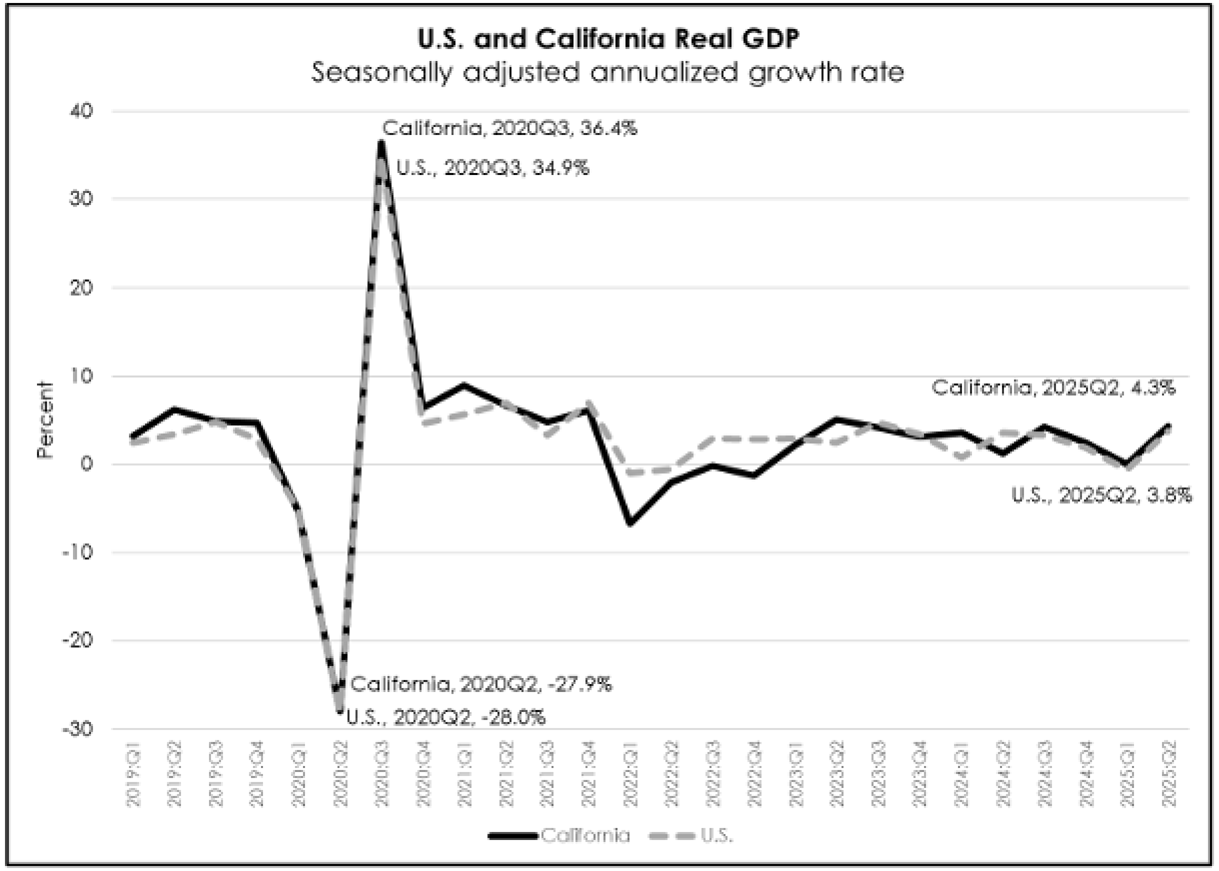
Indicators of Risk



Unemployment Rate: 5.5%

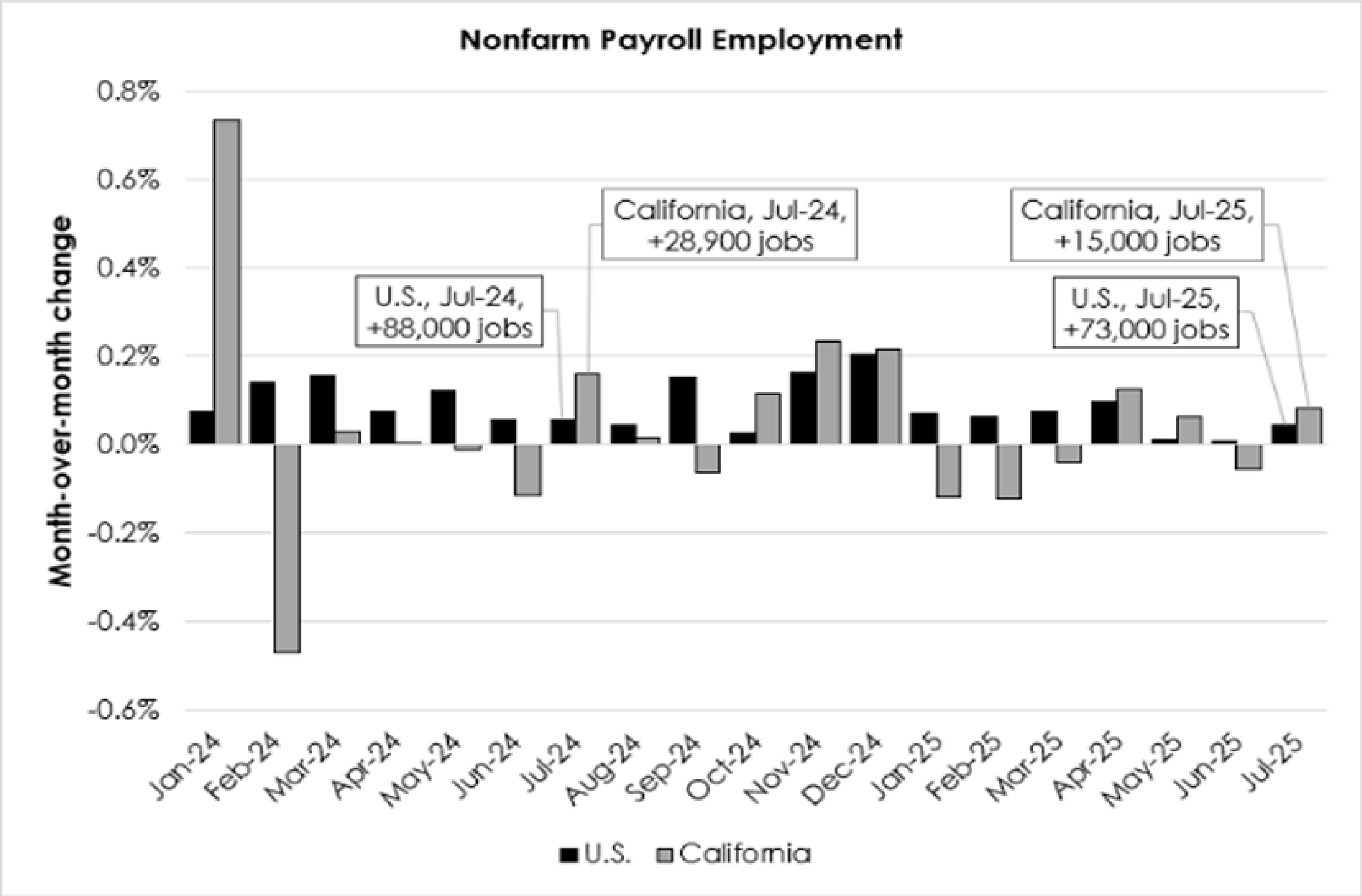
Inflation Rate: 2.9%

GDP Has Been Inconsistent



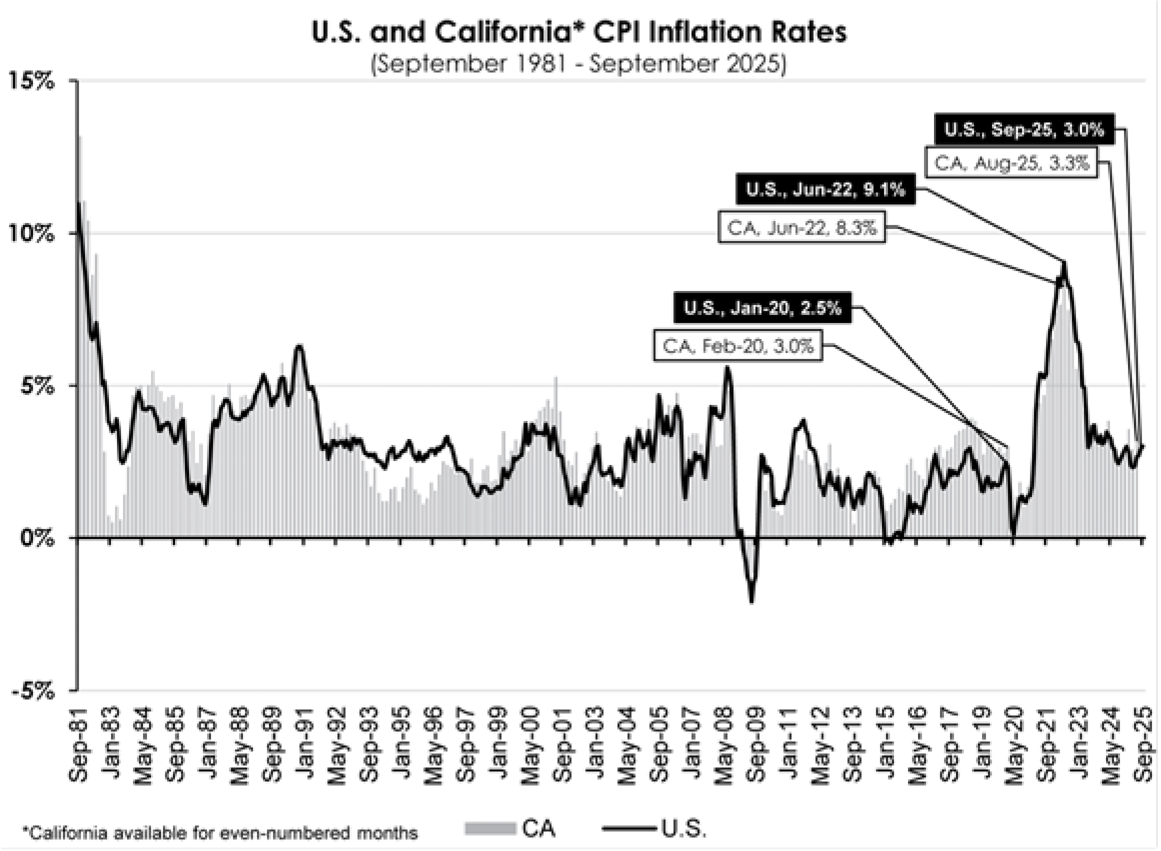
Source: California Department of Finance, Finance Bulletin (October 2025)

California's Unemployment is Up



Source: California Department of Finance, Finance Bulletin (August 2025)

Inflation is Accelerating



Source: California Department of Finance, Finance Bulletin (November 2025)

2026-27 Budget Outlook

Figure 4

Revenue Improvement More Than Offset by Higher Costs

(In Billions)

Anticipated Deficit at *2025-26 Budget Act*	**-$12.6**
Revenues higher	$11.1
Proposition 98 higher	-7.0
Proposition 2 higher	-3.4
All other spending higher	-5.7
Anticipated Deficit at LAO Fiscal Outlook	**-$17.7**

Source: Legislative Analyst's Office, Fiscal Outlook (November 2025)

2026-27 Budget Outlook

Figure 5

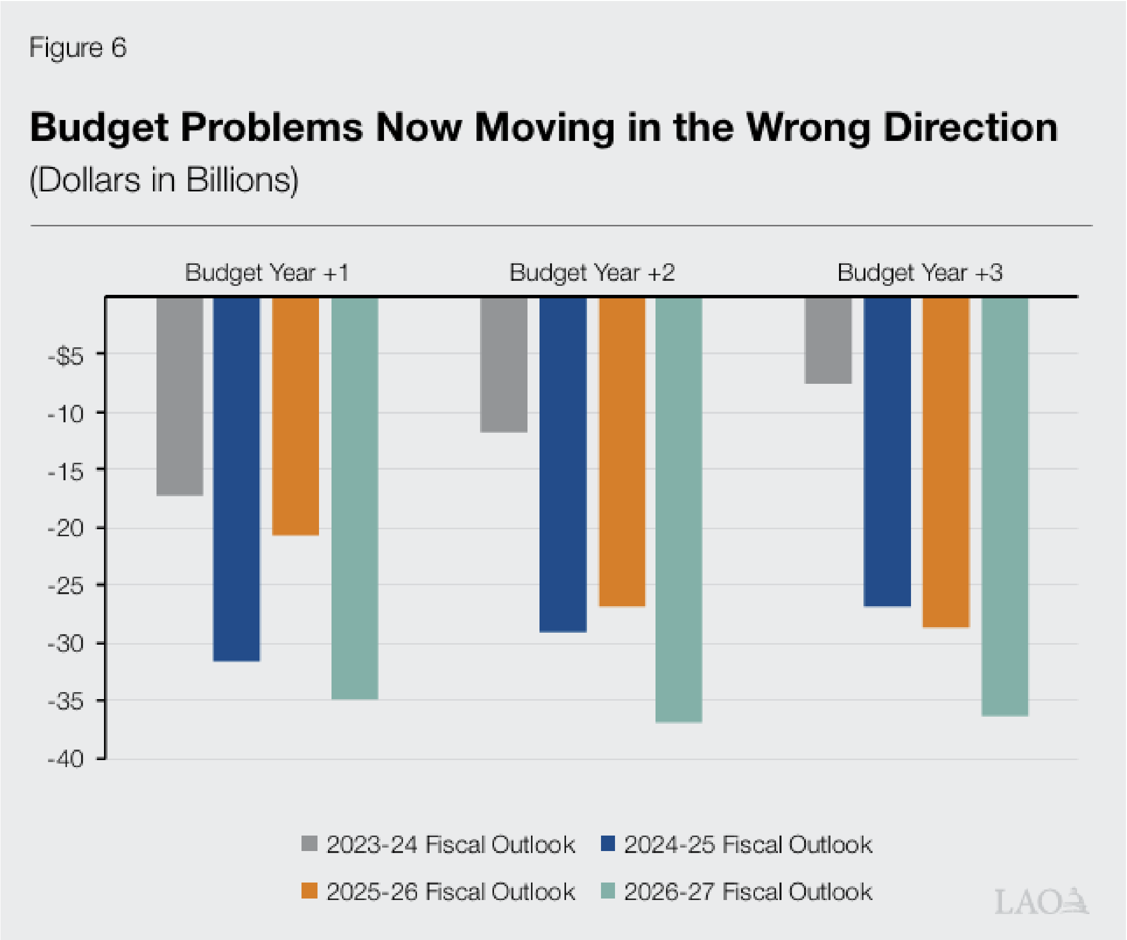
Other Spending Up by About $6 Billion

(In Billions)

Other Spending Changes	
Statewide expenditures	$2.4
H.R. 1	1.3
Corrections	0.9
Solutions erosion	0.8
Other	0.3
Total	**$5.7**

Source: Legislative Analyst's Office, Fiscal Outlook (November 2025)

2026-27 Budget Outlook



Source: Legislative Analyst's Office, Fiscal Outlook (November 2025)

State Homelessness Funding & Federal Update

Speaker: Caroline Grinder, League of California Cities
cgrinder@calcities.org

Cal Cities Advocacy on Homelessness

- State and Federal Legislative Advocacy
- State Budget Advocacy
- Ballot Measure Advocacy
- Legal Advocacy
- Research and Coalition Building
- Media Engagement

Cal Cities Advocacy on Homelessness

CAL MATTERS

California cities to state: Pay up on homeless crisis

POLITICO

Who's responsible for the homeless?

Today, local government officials are gathering in downtown Sacramento for the first joint summit between the California State Association of Counties and the League of California Cities to discuss creating a comprehensive plan for tackling homelessness.

THE SACRAMENTO BEE

Part of the McClatchy Media Network

California mayors demand $3 billion annually in homelessness funds from Newsom, lawmakers

CBS8

California cities, counties hold convention to tackle homeless crisis

KCRA 3

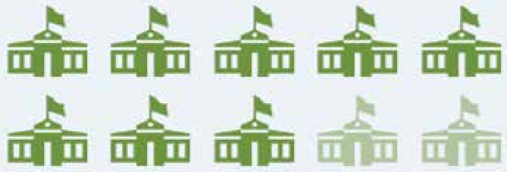
City, county leaders rally to secure $3B in permanent funding for homelessness

Cal Cities Homelessness Survey: Findings

Cities agree lack of ongoing funding is the top barrier to preventing and reducing homelessness.

Does your city have concerns about providing existing homelessness services long term?

8 in **10** cities are using General Fund dollars to address encampments in their communities.



81% say **inconsistent state funding** impacts the ability to address homelessness.

87% have invested **General Fund** revenues to **address homelessness.**

Only **1** in **5** cities have access to state funding to address encampments.

State Budget: Homelessness Funding

Cal Cities urges the state to invest ongoing, permanent funding to prevent and reduce homelessness and bolster local government efforts to support vulnerable members of our community.

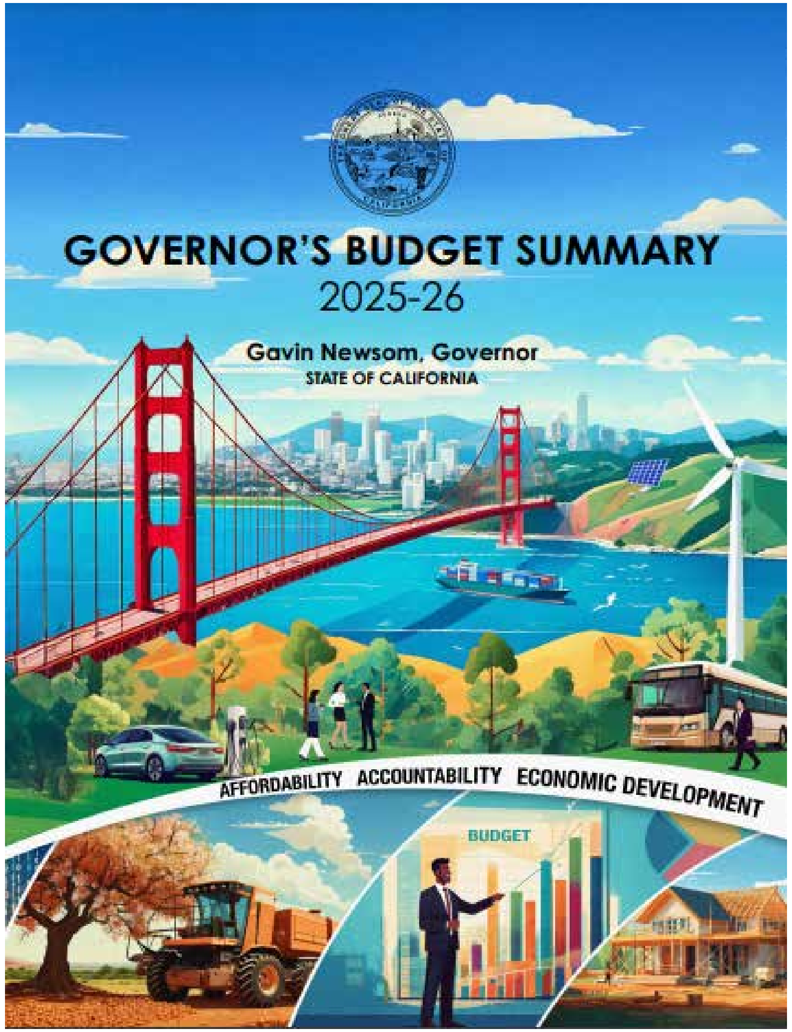
Cities would increase capacity, resources, and services with ongoing funding to reduce homelessness, such as:

- Additional supportive services
- Affordable housing options
- Increased shelter space
- Rent subsidy programs
- Homeless outreach teams
- Behavioral health programs

State Budget: Homelessness Funding

This year's state budget:

- Does **not** include any new funding for the HHAP program in FY 25/26.
- Appropriates $500 million for the HHAP program in FY26/27.
- $100 million for Encampment Resolution Funding.



State Budget: Homelessness Funding

Homeless Housing, Assistance, and Prevention (HHAP) Grant Program

- The State's flagship grant program to prevent and end homelessness.
- Provides flexible funding directly to California's 14 largest cities, all 58 counties, and 44 continuums of care.
- Alone, HHAP provides services to 100,000–130,000 Californians experiencing homelessness every year.
- Has been funded at $1 billion annually for the last four budget years.

State Budget: Homelessness Funding

Homeless Housing, Assistance, and Prevention (HHAP) Grant Program

Fiscal Year:	Funding Allocated:
2019-20	$650 million
2020-21	$300 million
2021-22	$1 billion
2022-23	$1 billion
2023-24	$1 billion
2024-25	$1 billion
2025-26	$0
2026-27	$500 million

Will be distributed this fall

State Budget: Homelessness Funding

SB 158 (Budget and Fiscal Review) Land use.

This measure would require the Department of Housing and Community Development to administer Round 7 of the HHAP program beginning September 1, 2026.

First half of **HHAP 5**
Feb 2025

→

Second half of **HHAP 5**
Oct/Nov 2025
(Stuck in HCD)

→

First half of **HHAP 6**
July/Aug 2026

→

Second half of **HHAP 6**
July/Aug 2027

→

Full **HHAP 7** disbursement
September 2026

Federal Funding

What’s next?

- Government shutdown…
- H.R. 1
- Election year dynamics
- FY 2026
- Looming reauthorizations
- Executive orders
- Cal Cities advocacy

Federal Funding: Resources

- NLC has developed a tracker identifying only those Executive Actions that may impact local governments.
- NLC Webinar: Legal Considerations for Federal Funding Challenges
- NLC: FY26 Appropriations Priorities Letter
- NLC: Local Impacts from Congress' One, Big, Beautiful Bill
- NLC: Local Official Checklist: Navigating a Federal Government Shutdown
- Western City: Your city is about to lose millions in federal funding. Now what?
- Cal Cities: What cities need to know about the federal government shutdown

Update on the Law of Municipal Finance

by

Michael G. Colantuono, Esq.

Cal Cities Annual Meeting

Palm Springs, California

December 10, 2025

Michael G. Colantuono

Colantuono, Highsmith & Whatley, PC
420 Sierra College Drive, Suite 140
Grass Valley, CA 95945-5091
(213) 542-5700
(530) 432-7357
MColantuono@chwlaw.us
LinkedIn: Michael G. Colantuono

COLANTUONO HIGHSMITH WHATLEY, PC

Business Roundtable Measure

Legislature of the State of California v. Weber (2024) 16 Cal.5th 237

- Removed onerous “Taxpayer Protection and Government Accountability Act” from 11/24 ballot as an unconstitutional revision because it undermined fundamental state and local power to manage public finances
- Proposed by the California Business Roundtable and mimicked a 2018 proposal traded for a ban on local soda taxes

COLANTUONO HIGHSMITH WHATLEY, PC

Business Roundtable Measure

- ACA 13 was to appear on the November ballot with the CBRT measure
- It would require an initiative amendment to the State Constitution which imposes a super-majority voting requirement to achieve that same super-majority
- Pushed to the 2026 ballot by AB 440 (Pellerin, D-Sta. Cruz)

COLANTUONO HIGHSMITH WHATLEY, PC

The Latest Initiative Threat

Save Proposition 13 Act of 2026 (Nos. 25-0004A1 to 6A1)

- sponsored by Howard Jarvis Taxpayers Association
- 3 versions cleared for signature gathering (due Jan & Feb ‘26)
- Requires 2/3-voter approval for all special taxes, overturning the *Upland* line of cases
- May limit agency taxes to funding its own programs (no city tax for schools)
- Some versions ban parcel taxes and charter city documentary taxes
- Some sunset existing non-compliant taxes after 2 years

COLANTUONO HIGHSMITH WHATLEY, PC

The Latest Initiative Threat

Save Proposition 13 Act of 2026 (Nos. 25-0004A1 to 6A1)

- Carve-out for landowner voting under Mello-Roos law as it now exists
- Target is Measure U-LA's high DTT on escrows >$5m ("mansion tax")
- Mayor Bass is working on 2026 statute to limit Measure U-LA to reduce support for HJTA's measure
- Will be a pitched battle in 2026
- May require 2/3 voter approval

COLANTUONO HIGHSMITH WHATLEY, PC

Business License Taxes

Lyft, Inc. v. City and County of San Francisco, SF Superior Court Case No. CGC 24 620845

- City treats compensation to Lyft drivers as part of its gross receipts for purposes of
  - Payroll tax
  - Gross receipts business license tax
  - Homeless gross receipts tax
- Lyft sues for $100m in refunds, claiming this should be excluded
- Trial set for 9/14/26

Business License Tax

Diageo North America, Inc. v. City and County of San Francisco, SF Superior No. CGC-24-615575

- challenge to gross receipts tax on alcohol sales
- grant of SF's demurrer based on timeliness
- City won summary judgment of claim tax is preempted by constitutional provisions regarding alcohol
- No appeal

COLANTUONO HIGHSMITH WHATLEY, PC

Business License Tax

AirBnB, Inc. v. San Francisco, SF Superior No. CGC-24-612603

- Multi-million-dollar challenge to classification under gross receipt BLT and payroll expense tax
- Set for phase 1 trial on May 11, 2026

COLANTUONO HIGHSMITH WHATLEY, PC

Corporation Taxes

Due Process challenge to $800 minimum annual corporate income tax

- *The Rasmussen Co., Inc. v. Franchise Tax Board*, San Francisco Superior Ct. Case No. CGC 16 554150
  - May be relevant to flat and minimum local taxes, like business license taxes
  - Preliminary approval of settlement set for 11/7/25

COLANTUONO HIGHSMITH WHATLEY, PC

Business License Tax

Microsoft v. San Francisco, SF Superior Court No. CGC 25 625880

- $14m refund claim resulting from audit that included foreign earnings in gross receipts
- City answered 7/21/25
- Case in its earliest phases

COLANTUONO HIGHSMITH WHATLEY, PC

Business License Taxes

Tesoro Refining & Marketing Co., LLC v. City of Carson, SCOCA Case No. S289952

- City imposed special tax on petroleum refining
- Tesoro paid and then disputed apportionment of in-City and out-of-City gross receipts
- Trial court & DCA rejected suit for failure to exhaust appeal to City Manager; SCOCA granted review, perhaps to correct *Sipple v. Hayward* (2014)
- SCOCA review fully briefed as of 9/11/25

COLANTUONO HIGHSMITH WHATLEY, PC

Latest on *Upland*

- *County of Alameda v. Alameda County Taxpayers' Assn., Inc.* (2024) 99 Cal.App.5th 226
  - Followed other cases allow initiative special taxes on 50% vote
  - Role of Children's Hospital did not name private entity in violation of art. II, section 12

COLANTUONO HIGHSMITH WHATLEY, PC

Latest on *Upland*

- *Alameda County Taxpayers' Assn., Inc. v. County of Alameda* (2025) 108 Cal.App.5th 524
  - General tax not made a special tax by discussion of use of proceeds for homeless services
  - Rejected claim that ballot materials were so misleading as to invalidate the measure
  - Statutory exemption to 2% cap on county and city sales taxes was not unconstitutional "special" legislation

COLANTUONO HIGHSMITH WHATLEY, PC

More on Upland

Alameda County Taxpayers' Association, Inc. v. City of Oakland, 1st DCA No. A171041

- Trial court rejected challenge to majority voter approval of initiative special tax, also rejected claims CPI adjustment lacked rational basis and that the refence to the non-profit operator of the Zoo violated article I, section 12
- Fully briefed 11/12/25

More on *Upland*

- *Alliance San Diego v. City of San Diego* (2023) 94 Cal.App.5th 419
  - City tallied near-2/3 majority but did not declare measure passed or failed
  - Approved debt and directed tax collection after SF cases
  - Trial court ruled for challengers; DCA reversed on primary issue but remanded to try claim of excessive gov't involvement in initiative, citing *Rider*
  - Trial court ruled for City

COLANTUONO HIGHSMITH WHATLEY, PC

More on Upland

Alliance San Diego v. California Taxpayers Action Network (2025) 114 Cal.App.5th 1121

- Affirmed remand victory for City, challengers abandoned effort to show City controlled campaign
- Disavowed the earlier DCA analysis relying on challengers' reading of *Rider*
- Most useful: its rejection of challenges to debt – validation applied even before debt issued; special fund rule exempted it from 2/3 vote required for debt under City Charter and State Constitution

COLANTUONO HIGHSMITH WHATLEY, PC

More on Upland

HJTA v. City of Los Angeles, 2d DCA No. B334071

- Challenge to Measure U-LA, initiative hike in documentary transfer tax
- Argues taxes may not be raised by initiative at all under Prop. 13 and City Charter
- Argued 10/16/2025; decision due 1/14/26

COLANTUONO HIGHSMITH WHATLEY, PC

Cannabis Taxes

SB 1059 (Bradford, D-Los Angeles)

- Excludes state cannabis taxes and sales and use taxes from local gross receipts taxes on cannabis
- Chaptered as Business & Professions Code section 16005, effective 1/1/24

Soda Taxes

Cultiva La Salud v. State of California (2023) 89 Cal.App.5th 868

- 2018's AB 1838 — legislative deal to preempt charter city soda taxes until 2031 in exchange for California Business Roundtable abandoning initiative to amend the CA Constitution to make nearly all government revenues subject to voter approval
- Penalty provision invalidated as improper interference with charter city home rule authority
- Santa Cruz's Measure Z narrowly approved 11/5/24; led to test suit

COLANTUONO HIGHSMITH WHATLEY, PC

Soda Taxes

California Grocers Assn v. City of Santa Cruz,
Sacramento Superior Court No. 25 MW 00095

- City answered July 15, 2025
- Case is in its earliest stages

COLANTUONO HIGHSMITH WHATLEY, PC

Utility Taxes / General Fund Transfers

- *Wyatt v. City of Sacramento* (2021) 60 Cal.App.3d 373
  - Post-218 approval of GFT from water, sewer, and trash utilities to general fund as a general tax was lawful
  - Plaintiffs had argued that Prop. 218 forbids all general UUTs
  - Victory means UUTs are safe, voters can approve GFTs

COLANTUONO HIGHSMITH WHATLEY, PC

Utility Taxes / General Fund Transfers

- *Lejins v. Long Beach* (2021) 72 Cal.App.5th 303
  - Similar facts as *Wyatt v. Sacramento* – post-218 election to validate GFT from water and sewer utilities
  - Purported to distinguish *Wyatt* in ruling for challengers, but really disagrees with *Wyatt*

COLANTUONO HIGHSMITH WHATLEY, PC

Utility Taxes / General Fund Transfers

- *Palmer v. City of Anaheim* (2023) 90 Cal.App.5th 718
  - Similar facts as *Wyatt v. Sacramento* – post-26 election to validate GFT from power utility
  - Upheld because election was sufficient to satisfy Prop. 26 and Prop. 218 did not apply

COLANTUONO HIGHSMITH WHATLEY, PC

Utility Users Taxes

Beck v. City of Canyon Lake, 4th DCA Case No. D083322

- Trial court invalidated voter-approved UUT on water and sewer as use of proceeds of a property related fee for unrelated purposes
- DCA affirmed in unpublished opinion
- Logic endangers all water, sewer and trash UUTs
- City did not seek review

COLANTUONO HIGHSMITH WHATLEY, PC

Utility Users Taxes

Sierra v. City of Los Angeles, 2d DCA No. B347349

- Class action challenge to UUT on electric bills
- City won on demurrer
- Record on appeal in preparation as of 11/20/25

Utility Users Tax

Disney Platform Distribution v. City of Santa Barbara,
2d DCA Case No. B342211

- application of UUT to video streaming services
- To be argued 12/10/25

COLANTUONO HIGHSMITH WHATLEY, PC

Utility Users Taxes

AB 330 (Rogers, D-Sta. Rosa)

- Extends to 1/1/31 sunset on the Local Prepaid Mobile Telephony Services Collections Act authorizing local governments to apply public safety charges and utility user taxes (UUT) to prepaid wireless bills.
- Rev & Tax Code § 42111

COLANTUONO HIGHSMITH WHATLEY, PC

State Water Project Taxes

- State Water Contractors have pre-Prop. 13 authority to impose a property tax to fund their obligations to the DWR under the SWP contracts
- *Goodman v. County of Riverside* (1983) 140 Cal.App.3d 900 held such taxes survived Prop. 13 because the State Water Project and its associated contract, debts and taxes were pre-Prop. 13 debt
- *Goodman* rule reaffirmed in *Coachella Valley Water Dist. v. Superior Court* (2021) 61 Cal.App.5th 755
- May be important to pending discussions of the Delta conveyance project

COLANTUONO HIGHSMITH WHATLEY, PC

State Water Project Taxes

- *Coachella Valley Water District v. Superior Court* (2021) 61 Cal.App.5th 755
  - Challenge to tax must be brought in validation with very short statute of limitations
  - Case continues as to subsequent tax years
  - CVWD lost on merits and remedies phase is under submission as of 12/4/25

COLANTUONO
HIGHSMITH
WHATLEY, PC

Property Tax

Equinix LLC v. County of Los Angeles (2024) 101 Cal.App.5th 1108

- Property owner and lessor sued to challenge denial of property tax refund claim
- Because lease term was less than 35 years, lease was a “change of ownership” triggering reassessment

Property Tax

Prang v. Amen (2024) 15 Cal.5th 1152

- Sale of nonvoting stock was change of ownership triggering reassessment

COLANTUONO
HIGHSMITH
WHATLEY, PC

Property Taxes

- R&TC 100(b) sets formula for utility assets different from that for “common property” to recover voter-approved debt
- Utilities drafted it years ago, but inflation made it burdensome
- They lost *County of Santa Clara v. Superior Court* (2023) 87 Cal.App.5th 347, upholding the formula
- They filed 6 new cases seeking a division in the Courts of Appeal, without success

COLANTUONO HIGHSMITH WHATLEY, PC

Property Taxes

- *Pacific Bell v. County of Riverside* (2025) 114 Cal.App.5th 717
- *Pacific Bell v. County of Ventura* (2025) 114 Cal.App.5th 475
- *Pacific Bell v. County of Napa* (2025) 112 Cal.App.5th 952, pet'n rev. pending
- *Pacific Bell v. County of Placer* (2025) 111 Cal.App.5th 634
- *Pacific Bell v. County of Merced* (2025) 109 Cal.App.5th 844
- New Santa Clara cases dismissed
- Review denied in Napa; pending in Ventura & Riverside

COLANTUONO HIGHSMITH WHATLEY, PC

Property Tax Administration Fees

Scott v. County of Riverside (2025) 112 Cal.App.5th 265

- Fee for separate valuation of time-share invalid as a non-voter-approved special tax because it exceeded reasonable cost of service and was poorly apportioned.
- Remanded for determination of remedy as case no. CVRI2200766
- Trial setting conference on 12/8/24

COLANTUONO HIGHSMITH WHATLEY, PC

LAFCO Property Tax Allocation

AB 3277 (Assembly Local Gov. Committee)

- Cortese-Knox-Hertzberg requires LAFCO to determine the amount of property taxes to be apportioned to a newly incorporated city or newly formed district
- This will would clarify LAFCO need not to so for the formation of a special if the district does not seek a share of the 1% property tax
- Signed and effective 1/1/25; Gov Code § 56810

COLANTUONO HIGHSMITH WHATLEY, PC

Parcel Taxes

San Bernardino County Fire Protection District v. Page (2024) 99 Cal.App.5th 791

- invalidated tax-repeal measure post-election due to proponents' false statements of law as to parcel tax's compliance with Proposition 218
- Very rare to invalidate a measure post-election due to material in ballot pamphlet

COLANTUONO HIGHSMITH WHATLEY, PC

Parcel Taxes

*Loeber v. Lakeside Joint School Distric*t (2024) 103 Cal.App.5th 552

- initiative sought to require senior exemption from parcel tax
- trial court dismissed for lack of standing, 6th DCA found standing but concluded no statute authorizes a school district initiative and article 13C, section 3 did not require the initiative to apply here because this measure did not affect tax rates

COLANTUONO HIGHSMITH WHATLEY, PC

Vacancy Taxes

Debbane v. City and County of San Francisco, 1st DCA Case No. A172067

- summary judgment against City issued 11/1/24
- Fully briefed 10/6/25

COLANTUONO HIGHSMITH WHATLEY, PC

PACE Charges for Energy Conservation Upgrades

Morgan v. Ygrene Energy Fund, Inc. (2022) 84 Cal.App.5th 1002 (review granted S277628)

- Property Assessed Clean Energy (PACE) lends ratepayers funds to install energy conservation equipment and collects debt on property tax roll
- Property owner required to exhaust property tax administrative remedies via County to seek refund of charges
- SCOCA review argued 9/8/25, decision due 12/7/25

COLANTUONO HIGHSMITH WHATLEY, PC

Sales and Use Taxes

- AB 1256 (Wood, D-Healdsburg) – lifts 2% cap on sales taxes for Humboldt County
- SB 335 (Cortese, D-Santa Clara) – ditto for Sta Clara County
- SB 862 (Laird, D-Santa Cruz) – ditto for Sta Cruz County transit

COLANTUONO HIGHSMITH WHATLEY, PC

Sales and Use Taxes

AB 2854 (Irwin, D-Ventura)

- Requires annual reports of sales tax rebate agreements to CDTFA and website posting
- Authorizes fine for failing to do so of $1,000 per day for first 180 days and $4,000 per day for the balance of the first year
- Signed; effective 1/1/25

COLANTUONO
HIGHSMITH
WHATLEY, PC

Sales Taxes

- *Fillmore v. Office of Tax Appeals*, SF Superior Court No. CPF25519161
  - City's writ of mandate to review CDTFA decision regarding allocation of tax on airport fuel sales to office in the City
  - Cities contesting the agreement host the airports: LAX, ONT, PSP, SAN, SJC and SMF
  - Demurrer to First Amended Complaint to be heard 10/10/25

COLANTUONO HIGHSMITH WHATLEY, PC

Sales and Use Taxes

- *Long Beach Reform Coalition v. City of Long Beach*, Sacramento Superior Court No. 25 WM 000112
- challenge to implementation of sales tax based on City’s interpretation of effectiveness in light of sunset of County tax which absorbed part of the 2% total permitted for such taxes
- City lost at trial; judgment to enter shortly

COLANTUONO HIGHSMITH WHATLEY, PC

Sales and Use Taxes

Challenges to exemptions to 2% cap as invalid special legislation

- *Silicon Valey Taxpayers Assn. v. City of Campbell*, Sta. Clara Sup. Ct. No. 25CV455853
  - City demurrer sustained w/o leave to amend; judgment and appeal to follow soon
- *Lester v. Cooper*, Contra Costa Sup. Ct. No. MSN20-1173
  - settled

COLANTUONO HIGHSMITH WHATLEY, PC

Sales and Use Taxes

Southwest Jet Fuel Co. v. CDTFA (2025) 114 Cal.App.5th 551

- Legislature's repeal of statutory exemption of jet fuel from sales tax did not make collection of the tax an "increase" requiring voter approval.
- Petitions for review pending as of 12/1/25

COLANTUONO HIGHSMITH WHATLEY, PC

Hotel Bed Taxes

2025's SB 346 (Durazo, D-Los Angeles): Local Agencies: Transient Occupancy Taxes: Short-Term Rental Facilitator.

- If local agency adopts implementing ordinance, short-term rental platforms must provide APNs of listed units, publish the local license number and TOT Certification on listings, and allow audit of TOT collections
- Chaptered, but platforms threatening suit

SGMA Suits

Mojave Pistachios, LLC v. Superior Court (2024) 99 Cal.App.5th 605

- Challenged GSP, sustainable yield report, and extraction fee
- Alleged writs, validation, takings, constitutional claims, and CEQA violations
- Trial court sustained demurrer for failure to pay first, litigate later.
- DCA granted writ review and published an opinion affirming

COLANTUONO
HIGHSMITH
WHATLEY, PC

Groundwater Extraction Charges

Great Oaks Water Co. v. Santa Clara Valley Water District (2025) 110 Ca.App.5th 260

- Consolidates 15 cases challenging, or seeking to enforce, SCVWD's pump tax
- Broad win for SCVWD
- Analysis is hard to square with *Patz* and *Coziahr*

COLANTUONO HIGHSMITH WHATLEY, PC

Groundwater Extraction Charges

- *Garst v. Tehama County Flood Control & Water Cons.* Dist., 3rd DCA No. C103356
  - County's appeal from trial court judgment invalidating $0.29 per acre fee to fund SGMA plan
  - Trial court concluded fee was a tax b/c imposed on a per-acre basis without respect to volume of groundwater used
  - Inconsistent with the reasoning of *Gomes*
  - Fully briefed as of 11/21/25

COLANTUONO HIGHSMITH WHATLEY, PC

Groundwater Replenishment Charges

- *Howard Jarvis Taxpayers Assn v. Coachella Valley Water Dis*t. (2025) ___ Cal.App.5th ___ [2025 WL 3295747]
- Affirmed invalidation of RACS because Court did not find agency's reliance on hydrogeology to distinguish basins supported by record; affirmed $13m refund remedy and attorney fee award
- Largely duplicated analysis in canal rates case
- Petitions for rehearing and review will follow in December 2025 and January 2026

COLANTUONO HIGHSMITH WHATLEY, PC

SGMA Fees

SWRCB v. Superior Court (Kings County Farm Bureau) (2025) 115 Cal.App.5th 734 (review due 12/8/25)

- Challenge to fees imposed to administer probationary basin
- Rejected challenge (arguing no benefit to payors from SGMA planning) for failure to pay first and litigate later
- Rejected exceptions for declaratory relief and when payment not possible w/o blowing statute of limitations

COLANTUONO HIGHSMITH WHATLEY, PC

Groundwater Extraction Charges

Gomes v. Mendocino City CSD (2025) 110 Cal.App.5th 752

- Upheld CSD’s groundwater regulations and associated fees under its special statute
- Prop. 218 claims not appealed
- Helpful analogous authority re distinction of water supply charges from regulatory fees

COLANTUONO HIGHSMITH WHATLEY, PC

Prop. 218 & Water Rates

Patz v. City of San Diego (2025) 113 Cal.App.5th 225

- trial court invalidated tiered rates, adopting statement of decision prepared by plaintiffs' counsel that required time-of-use data to use peaking factors in rate design and forbade use of tiered rates for residential class when other classes had non-tiered rates
- Court of Appeal affirmed in a published ruling, with a 67-page dissent
- Supreme Court denied review

COLANTUONO HIGHSMITH WHATLEY, PC

Prop. 218 & Water Rates

Dreher v. LA DWP, 2d DCA No. B329610

- City won all but low-income discount; no refunds because plaintiff did not pay under protest; plaintiffs appealed
- Argued 10/22/25; decision due 1/20/26

COLANTUONO HIGHSMITH WHATLEY, PC

Prop. 218 & Water Rates

- *Coziahr v. Otay Water District* (2024) 103 Cal.App.5th 785
  - Trial court invalidated tiered rates under *Capistrano* and awarded refunds
  - Both parties appealed
  - DCA affirmed the trial court using deferential review and concluded that money refunds are available under Prop. 218
  - Review and depublication denied 10/23/24

Water Rates

Plata v. City of San Jose (2022) 74 Cal.App.5th 736, review denied

- *Post-Capistrano* challenge to tiered water rates
- Late payments not subject to Prop. 218 analysis (and got lenient review under Prop. 26)
- Trial court abused its discretion to allow plaintiffs to raise at trial an issue not in Government Claims Act claim or in complaint

COLANTUONO HIGHSMITH WHATLEY, PC

Water Rates

Toy v. San Francisco, 1st DCA No. A173560

- Prop. 218 challenge to water rates arguing cost to provide fire flows should be funded by tax
- Followed unsuccessful effort to sue 80 agencies in one case on this theory
- Trial court rule for City because plaintiff did not sue in validation
- Plaintiff appealed June 2025, respondent's brief due 2/6/26

COLANTUONO HIGHSMITH WHATLEY, PC

Water Rates

2023's AB 755 (Papan, D-Millbrae)

- Requires water cost-of-service analysis to isolate costs to serve top 10% of each customer class
- May make it risky not to have tiered rates
- But tiered rates are challenging, too
- Adopts Water Code section 390 et seq. effective 1/1/24

Water Rates

AB 1827 (Papan, D-Millbrae)

- Facilitates tiered rates by allowing use of meter size, peaking factors, and similar criteria in water ratemaking
- Gov. Code, section 53750.6, effective 1/1/25
- Response to trial court rulings in *Patz* and *Coziahr*

Water Rates

City of Pico Rivera v. Pico Water District, 2d DCA No. B346263

- Reverse validation challenge to water rates
- Trial court ruled for the District; City appealed
- Awaiting record on appeal as of 11/30/25

COLANTUONO
HIGHSMITH
WHATLEY, PC

Water Rates

HJTA v. Coachella Valley Water Dist. (2025) 108 Cal.App.5th 485, *review denied*

- CVWD could not justify lower rates for canal water delivered to farms due to historic priorities
- Court rejected evidence all rates subsidized
- Unsuccessful petition for review tested standing, ability to challenge subsidized rates, availability of refund remedy

COLANTUONO HIGHSMITH WHATLEY, PC

Water Rates

Hiller v. Marin MWD, 1st DCA Case No. A171271

- Trial court rejected challenge to water rates because challenge was untimely under GC 53759, requiring validation challenge within 120 days of rates' effectiveness
- Challengers appealed
- Fully briefed 11/4/25

COLANTUONO HIGHSMITH WHATLEY, PC

Water Rates

Town of Hillsborough v. All Persons, San Mateo Superior Case No 23CIV01028

- Loss on challenge to tiered water rates argued 6/12/25
- Remedies phased to be briefed in December 2025

COLANTUONO
HIGHSMITH
WHATLEY, PC

Exhaustion of Administrative Remedies

- AB 2257 (Wilson, D- Suisun City)
  - Imposes a duty to exhaust administrative remedies before suit
  - Requires challengers to participate in ratemaking hearings, identify their legal issues, and sue only on those issues
  - Local ordinance or resolution to broaden and clarify these rules is recommended
  - Gov. Code, sections 53759.1 & 53759.2, effective 1/1/25

COLANTUONO HIGHSMITH WHATLEY, PC

Sewer Fees

Allred v. City of San Diego, SDSC No. 37-2021-0030939

- Class action challenge to sewer rates
- Class certified 6/10/24
- Trial set for 3/23/26

COLANTUONO HIGHSMITH WHATLEY, PC

Sewer Fees

SB 231 (Hertzberg, D-San Fernando Valley)

- Effective 1/1/18, defines “sewer” under Prop. 218 to include storm sewers (GC 53750(k))
- Seeks to overrule *HJTA v. Salinas* by statute, citing *Crawley v. Alameda* and *Griffith v. Pajaro*
- This authority is most safely used for stormwater reuse project benefitting water supplies
- Test litigation has not come
- Cited favorably in *Paradise Irr. Dist. v. Comm’n on State Mandates*
- Construed negatively, but not reached in *DOF v. Mandates Commission* (3rd DCA 2022)

COLANTUONO HIGHSMITH WHATLEY, PC

Sewer Fees

Gluck v. CCSF (2025) 111 Cal.App.5th 769

- Prop. 218 challenge to stormwater fees included in sewer rates
- Trial court ruled the City, citing SB 231
- Court of Appeal affirmed treatment of combined storm and sanitary sewer fee as subject only to majority protest but reversed and remanded to test failure to apportion fees based on disparate demand for the two services

COLANTUONO HIGHSMITH WHATLEY, PC

Sewer Fees

Shapiro v. LA (LASC No. 25 SCTV 04179)

- Class challenge to sewer rates, questioning 218 notice and claiming fees exceed total service cost
- Trial court granted motion to strike class claims under Public Records Act and jury demand but denied the City's demurrer on the merits and remedies issues
- City to answer and plaintiff to set deadline for class certification in December 2025

COLANTUONO HIGHSMITH WHATLEY, PC

Utility Connection Fees

SB 1210 (Skinner, D-Berkeley)

- Originally a cap on utility connection fees at 1% of building permit value
- Now a mandate that fees be posted to an agency's website along with estimated time it takes to complete a new connection for residential development
- Exemption for special districts without websites
- Public Utilities Code § 8400, effective 1/1/25

COLANTUONO HIGHSMITH WHATLEY, PC

Solid Waste Fees

Carachure v. City of Azusa (2025) 110 Cal.App.5th 776

- No duty to pay under protest under HSC 5472 because plaintiffs did not sue for refunds
- But they did sue for an order that franchise fees be returned to utility funds
- Remanded for trial as LASC No. 22 STCP03478

COLANTUONO HIGHSMITH WHATLEY, PC

Solid Waste Fees

Rogers v. City of Redlands (2025) 112 Cal.App.5th 667

- Challenge to solid waste fees for covering part of cost to repair streets
- Trial court ruled for plaintiffs under Vehicle Code section 9400.8 but awarded no refund for failure to pay under protest under Health & Safety Code section 5472
- Court of Appeal affirmed; SCOCA denied review
- Legislative fix is possible

Solid Waste Fees

Duplicates of *Rogers v. Redlands*

- *Borst v. City of El Paso de Robles*, San Luis Obispo Superior Court Case No. 23CVP-0156 (set for trial 3/10/26).
- *Moulas v. City of Colton*, San Bernardino Superior Court Case No.CIVSB2401378 (writ hearing set for 1/9/26).
- *Alameda Co. Taxpayers Assn. v. City of Livermore*, Alameda County Superior Court Case No. 24 CV058036 (set for trial 8/17/26).
- *Schimmer v. City of Moorpark*, Ventura County Superior Case No. 2025CUWM045812 (City answered 8/13/25)

COLANTUONO HIGHSMITH WHATLEY, PC

Stormwater Fees

Dessins, LLC v. City of Sacramento (2025) 112 Cal.App.5th 996

- Challenge to increase in storm water fee because margin of victory in property owner vote provided by city's own properties and those of other government agencies
- Trial court ruled for City; Court of Appeal affirmed

COLANTUONO HIGHSMITH WHATLEY, PC

Stormwater Fees

Dept. of Finance v. Commission on State Mandates (2022) 85 Cal.App.5th 535, review denied

- Street-sweeping mandate not reimbursable b/c local governments can impose fees for trash removal
- But partial exemption from Prop. 218 for “sewer” fees limited to sanitary sewer fees
- Did not reach impact of 2017-18’s SB 231, which took the opposite view, b/c statute not retroactive to this case

COLANTUONO HIGHSMITH WHATLEY, PC

Franchise Fees

City of Lancaster v. Netflix, Inc. (2024) 99 Cal.App.5th 1093

- City could not sue streaming service to collect DIVCA franchise fees
- CPUC retains authority to require such fees

COLANTUONO HIGHSMITH WHATLEY, PC

Solid Waste Franchise Fees

Leeds v. City of LA (2025) 115 Cal.App.5th 537

- Class certification denied because plaintiffs could not show class had uniform interest – some account holders passed refuse fees through to tenants
- Reduced LA's exposure from millions to just the rates paid by the representative plaintiffs
- Petition for review due 12/3/25

COLANTUONO HIGHSMITH WHATLEY, PC

Trash Franchise Fees

- Tips for protecting this revenue source
  - Avoid controversy if possible
  - Make a record that haulers get rights in rights-of-way that others do not (like the right to place bins in street weekly)
  - Make a record that the value of those rights is at least roughly proportionate to the franchise fee
  - Have a cost-of-service study in your record; consider hiring a consultant, and have a lawyer review it
  - Separately cost regulatory fees (like AB 939 & SB 1373 compliance fees)

COLANTUONO HIGHSMITH WHATLEY, PC

Franchise Fees

Nguyen v. LA, 2d DCA No. B340105

- Claim that franchise fee on So Cal Gas not proportionate to value of franchise
- All justices recused, so case was transferred to Ventura
- Fully briefed as of 10/29/25

COLANTUONO
HIGHSMITH
WHATLEY, PC

Electric Rates

Gridley v. Superior Court (2024) 104 Cal.App.5th 1201, review denied

- no Prop. 26 challenge to electric general fund transfer following rate decrease
- no takings claim under *Nollan* / *Dolan* outside the land use context

COLANTUONO HIGHSMITH WHATLEY, PC

Prop. 26 Litigation

Simpson v. Riverside, Riverside Superior Court Case No. RIC 1906168

- voter approved water GFT invalidated under Prop. 218
- court requested supplemental briefs on remedy given *Patz* and Gov. Code section 53758.5's prohibition of refund remedies (SB 1072)
- Further remedies argument 12/4/25

COLANTUONO HIGHSMITH WHATLEY, PC

Prop. 26 & Related Litigation

Rancho Mirage Mobilehome Community LP v. Coachella Valley Water District, 2023 WL 7123771 (9th Cir. filed 10/30/23)

- Utility fees and charges are not property interests that can support takings claims

COLANTUONO
HIGHSMITH
WHATLEY, PC

Ratemaking Litigation

SB 1072 (Padilla, Steve, D-Chula Vista)

- No refund remedy for water and sewer fees under Prop. 218 but agency must credit any overcollection in next ratemaking
- Gov. Code section 53785.5, effective 1/1/25 (but arguably retroactive as declaratory of existing law)

COLANTUONO HIGHSMITH WHATLEY, PC

Prop. 26 Litigation

Otay Mesa Water Dist. v. City of San Diego, *Otay Water District v. City of San Diego*, Riverside Superior Court Case No. RIC1804278

- Challenged San Diego's allocation of costs for recycled water to other utilities. Argues two recycled water systems should be costed separately
- Trial court ruled for San Diego, concluding
  - No duty to set separate rates for 2 plants
  - Rates for recycled water were less than cost and therefore satisfied Prop. 26
- Remaining issues settled August 2025

COLANTUONO HIGHSMITH WHATLEY, PC

Prop. 26 Litigation

Citrus Heights Water Dist. v. San Juan Water Dist., Sacramento Superior Court Case No. 24 WM 000064

- Retailers’ challenge to wholesale rates
- San Juan answered 8/22/24 and administrative record being prepared as of 11/30/25

COLANTUONO HIGHSMITH WHATLEY, PC

Regulatory Fees

Sutter's Place, Inc. v. City of San Jose (2024) 104 Cal.App.5th 855, review denied

- Prop. 26 and due process challenge to card room regulatory fees
- Deferential appellate review of trial court findings of proper apportionment
- Narrow view of what fee may recover (excluding legislative activity, PRA requests)
- Allows due process claim in ordinary rate-making challenge

COLANTUONO
HIGHSMITH
WHATLEY, PC

Development Impact Fees

County of El Dorado v. Superior Court (2019) 42 Cal.App.5th 620

- Statute of limitations to challenge DIFs is one-year
- But suit can be filed after each year's findings, so it serves to limit remedy, but not litigation exposure
- AB 1600 findings are burdensome, but it is very risky not to do a good job on them every year
- Limits *Walker v. City of San Clemente* (2015) 239 Cal.App.4th 1350, which had ordered refund of all fees collected since inception of fee

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

Hamilton & High, LLC v. City of Palo Alto (2023) 89 Cal.App.5th 528, review denied

- Parking in-lieu fees subject to AB 1600 even though optional
- Casts doubt on *El Dorado*
- Best to comply with AB 1600 for DIFs unless implemented via development agreement waiving suit

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

Barajas v. City of Petaluma, 1st DCA No. A165258 (unpublished)

- Affirmed trial court ruling upholding City's AB 1600 findings
- Findings relying on nexus study were sufficient
- Age of study did not undermine findings
- Statute now requires update every 8 years.

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

AB 516 (Ramos, D-San Bernardino)

- Gov Code sections 66006, 66008, 66023, effective 1/1/24
- Annual findings must report on status of each improvement identified in nexus study, any interfund loans, the number of payors entitled to refunds if fees not timely spent
- Audits must address project completion, too
- Duty to notify fee payors of right to audit

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

AB 1820 (Schiavo, D-Santa Clarita)

- Gov. Code sections 65940.1, 65941.1, 65943.1 effective 1/1/25
- Development applicants may request estimate of DIFs to be provided within 30 days
- On project approval, agency must provide detailed list of estimated fees

COLANTUONO
HIGHSMITH
WHATLEY, PC

Development Impact Fees

SB 937 (Wiener, D-San Francisco)

- Gov. Code section 66007, effective 1/1/25
- Defers most development impact fees on residential construction from the building permit to certificate of occupancy, utility connection fees exempted
- Improves developers' cash flow at the expense of public agencies

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

Gov. Code section 65912.114 (g) (effective 1/1/25)

- If residential redevelopment in commercial zone demolishes or changes an existing use, DIF must reflect only the incremental impact on public facilities or services.
- “Changes an existing use” means no demolition is proposed, but a current office, commercial, or similar use changes to residential use.

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

Gov. Code section 65912.144 (g) (effective 1/1/25)

- Demolition credit against DIFs also applies to residential development in commercial corridors

Development Impact Fees

AB 2430 (Alvarez, D-San Diego)

- Effective 1/1/25
- Forbids fees to fund monitoring of density bonus or inclusionary housing units if units regulated by State housing agencies
- Applies to preexisting projects
- GC 65915.3

COLANTUONO
HIGHSMITH
WHATLEY, PC

Development Impact Fees

AB 2663 (Grayson, D-Contra Costa)

- Local agency that collects inclusionary housing in-lieu fees must annually post on its website the amount collected in past year and whether fees intended to fund a project.
- Starting Jan. 1, 2026, and every 5 years thereafter, agencies must post amount collected in past 5 years and how fees were spent.
- Effective 1/1/25 as GC 65906.6

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

AB 2553 (Friedman, D-Glendale)

- Requires cities and counties to reduce traffic DIFs for sites near transit
- Gov Code section 66005.1.

Development Impact Fees

AB 3012 (Grayson, D-Contra Costa)

- requires cities to provide a fee estimate tool on their websites for housing developments
- HCD to create a template by 7/1/28
- 7/1/31 deadline for cities of 500k+
- 7/1/32 for smaller cities
- Government Code section 65940.2

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

AB 3177 (Wendy Carrillo, D-LA)

- applies a lower trip generation rate for traffic DIFs for projects in “transit priority area,” rather than within ½-mile of a “transit station,” and
- States conditions in which a city may impose a “land dedication requirement” on housing to mitigate traffic impacts.
- Government Code section 66005.1

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

Sheetz v. County of El Dorado (2024) 601 U.S. 267

- Traffic impact fee under AB 1600 subject to *Nollan / Dolan* analysis even if imposed legislatively rather than ad hoc

Sheetz v. County of El Dorado (2025) 113 Cal.App.5th 113

- On remand, 3rd District found the fee adequately supported by the nexus study
- SCOCA denied review but depublished

COLANTUONO HIGHSMITH WHATLEY, PC

Development Impact Fees

The Highroad, LLC v. City of LA , 2d DCA No. B348348

- Assignment of claims to refund of AB 1600 fees for affordable housing imposed on single-family residential development
- Plaintiffs appealed on assignment of refund claims.
- City cross-appealed ruling that the fees were substantively invalid.
- Appellate record being prepared as of 11/30/25.

COLANTUONO
HIGHSMITH
WHATLEY, PC

Fines and Penalties

Pimentel v. City of Los Angeles (9th Cir. 2024) 115 F.4th 1062

- Overturned summary judgment for City, allowing 8th Amendment challenge to the 100% penalty for late payment of parking tickets
- Some evidence is needed to justify penalty amounts

COLANTUONO HIGHSMITH WHATLEY, PC

GHAD Assessments

Broad Beach GHAD v. 31506 Victoria Point, LLC (2022) 81 Cal.App.5th 1068

- Homeowners formed GHAD to fund beach restoration, approving two assessments without incident
- 2017 assessment to fund expensive Coastal Commission mandates drew controversy
- Trial court found insufficient justification for allocation of special benefit, insufficient general benefit, and concluded assessment should reflect cost of eminent domain to acquire construction access rights
- DCA affirmed, making funding of beach projects difficult

COLANTUONO HIGHSMITH WHATLEY, PC

Assessment to Recover Nuisance Abatement Costs

Hovannisian v. City of Fresno (2024) 107 Cal.App.5th 833, *review denied*

- City imposes assessment on tax roll to cover nuisance abatement costs; buyer at tax sale sued to quiet title and to challenge assessments
- Court of Appeal affirmed dismissal on demurrer for failure to pay the assessment and sue for a refund
- Applies "pay first, litigate later" rule of Cal. Const., art. XIII, section 32

COLANTUONO HIGHSMITH WHATLEY, PC

Assessments

- *Thacker v. City of Fairfield* (2025) 113 Cal.App.5th 1049
- City adjusted pre-Prop 218 assessment for inflation without post-Prop. 218 approval
- Court of Appeal concluded that use of a pre-Prop. 218 inflation-adjustment mechanism is authorized only for taxes and fees, not assessments.
- No petition for review

COLANTUONO HIGHSMITH WHATLEY, PC

Advice re Assessments

- Use a strong, current engineer’s report
- Get legal review of reports
- Consider other funding sources (special taxes, perhaps by initiative) for funding of any but the most traditional assessment-funded facilities and services

Constitutional Debt Limit

City of San José v. Howard Jarvis Taxpayers Association, SCOCA Case No. S285426

- HJTA challenged pension obligation bond, arguing voter-approval required
- City won in trial court and DCA b/c
  - Pension obligation already existed, bond just financed it
  - Statute authorized the bond
- Argument 10/8/25, decision due 1/6/26

COLANTUONO HIGHSMITH WHATLEY, PC

Constitutional Debt Limit

Moving Oxnard Forward, Inc. v. City of Oxnard (2025) 111 Cal.App.5th 250

- Debt limit challenge to lease revenue bonds
- City's payments to financing authority to cover administrative costs did not violate the limit
- Nor did funding of reserve fund
- Marks-Roos Act did not require separate hearing on finding of significant public benefit

COLANTUONO HIGHSMITH WHATLEY, PC

Questions?

Colantuono, Highsmith & Whatley, PC

Northern California

420 Sierra College Dr., Suite 140
Grass Valley, CA 95945-5091
(530) 432-7357

555 University Ave., Suite 275
Sacramento, CA 95825
Phone: (916) 400-0370

670 West Napa Street
Sonoma, CA 95476
(707) 986-8091

Southern California

790 E. Colorado Blvd., Suite 850
Pasadena, CA 91101-2109
(213) 542-5700

7545 Irvine Center Dr., Ste. 200
Irvine, CA 92618
(949) 545-9051

888 Prospect Ave., Ste. 200
La Jolla, CA 92037
(619) 272-6200

COLANTUONO
HIGHSMITH
WHATLEY, PC

www.chwlaw.us