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SUPERIOR COURT OF THE STATE OF CALIFORNIA
IN AND FOR THE COUNTY OF ORANGE

CITIZEN'S ASSOCIATION OF SUNSET)
BEACH,)

Petitioner/Plaintiff,)

vs.)

ORANGE COUNTY LOCAL AGENCY)
FORMATION COMMISSION, a)
governmental entity; the CITY OF)
HUNTINGTON BEACH, a municipal)
corporation; and DOES 1 through 50,)
inclusive,)

Respondents/Defendants.)

CASE NO. 30-2010-00431832

**REPLY MEMORANDUM OF POINTS
AND AUTHORITIES IN SUPPORT OF
PETITION FOR WRIT OF MANDATE**

Date: August 11, 2011

Time: 1:30 p.m.

Judge: Hon. Frederick P. Horn

Dept.: C31

Action Filed: December 9, 2010

Trial Date: TBD

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1 Orange County or that Orange County “subsidizes” the services provided to Sunset Beach. In any
2 event, these assertions are both immaterial to the issues before the Court.

3 The City also grossly mischaracterizes the effort by a group of Sunset Beach residents to
4 incorporate Sunset Beach. The City suggests that the incorporation effort was abandoned because
5 the Sunset Beach community lacked a sufficient tax base to fund independent services. (City’s
6 Opp. at 3:10-13.) The record does not support that assertion. The document that the City relies
7 upon is a letter from CASB President Jack Markovitz to OC LAFCO Executive Director Joyce
8 Crosthwaite describing how the Sunset Beach Community Association (a citizen group separate
9 from CASB) raised the \$100,000.00 fee necessary to complete the application process for
10 incorporation, but that the Community Association’s treasurer inexplicably refused to send a
11 check for \$100,000.00 to the OC LAFCO to complete that incorporation application. There is no
12 suggestion in Mr. Markovitz’ letter that the Community Association’s treasurer refused to send the
13 \$100,000.00 check to the OC LAFCO because Sunset Beach lacked a sufficient tax base to fund
14 services. Rather, Mr. Markovitz’ letter expresses the outrage among members of the Sunset Beach
15 community as a result of the treasurer’s unilateral refusal to send the \$100,000.00 fee to the OC
16 LAFCO. The City is shamelessly attempting to twist the facts to suggest that incorporation of
17 Sunset Beach is not financially feasible. The record does not support that suggestion, and, in any
18 event, the viability of the incorporation of Sunset Beach is immaterial to the issues before the
19 Court.

20 II. ARGUMENT

21 A. CASB Is Entitled To A Writ of Mandate Prohibiting The OC LAFCO From 22 Completing The Annexation

23 OC LAFCO contends that it had “no alternative but to approve the City’s application.” The
24 OC LAFCO’s position is based entirely on the fact that Government Code section 56375.3
25 generally provides that a LAFCO “shall” approve a qualifying island annexation application
26 without protest. Although the City’s application may meet the statutory criteria for an island
27 annexation set forth in Government Code section 56375.3, the OC LAFCO’s argument that it was
28 therefore compelled to approve the City’s application is flawed because it ignores the
Constitutional requirements of Proposition 218.

1 The OC LAFCO claims that the propriety of the annexation is a separate issue from the
2 propriety of the taxes. (OC LAFCO Opp. at 3:15.) In making this claim, the OC LAFCO focuses
3 exclusively on the island annexation procedure set forth in Government Code section 56375.3.
4 The OC LAFCO ignores Government Code section 57330, which compels the City to impose its
5 taxes on Sunset Beach residents as a statutory condition of the annexation. The imposition of the
6 City’s taxes on the residents of Sunset Beach arises only as a result of the annexation. Government
7 Code section 57330 creates an unbreakable link between the island annexation process and the
8 imposition of taxes. Neither the City nor the OC LAFCO has the authority to ignore the clear
9 statutory mandate of Section 57330. The issues of annexation and taxation are thus inextricably
10 linked.

11 The OC LAFCO also claims that Government Code section 56367.3 does not authorize the
12 OC LAFCO to deny the City’s island annexation request because the application does not provide
13 for a tax election. (OC LAFCO Opp. at 3:18-20.) This claim ignores the Constitutional mandate of
14 Proposition 218. The OC LAFCO’s legal staff has recognized the applicability of Proposition 218
15 to this case. (AR Vol. 5, Tab 49, 1197.) Proposition 218 is a Constitutional provision that the OC
16 LAFCO is not authorized to ignore in its zeal to allow the City to annex Sunset Beach. The OC
17 LAFCO wrongly seeks to elevate Government Code section 56375.3 over the California
18 Constitution. It is fundamental that a statute must yield to the Constitution. (*Howard Jarvis*
19 *Taxpayers Assn. v. City of Roseville* (2003) 106 Cal.App.4th 1178, 1188.) The OC LAFCO is not
20 only authorized to deny the City’s island annexation application because it fails to satisfy
21 Proposition 218, the law compels such a result.

22 The City opposes CASB’s request for a writ against OC LAFCO by attacking a request
23 that CASB does not make. Although CASB has in the past requested that the OC LAFCO exercise
24 its discretion and impose a condition on its approval of the annexation that the City first obtain a
25 favorable vote on the imposition of certain taxes pursuant to Proposition 218, CASB’s Amended
26 Petition does not seek that relief. CASB seeks a prohibitory writ preventing the OC LAFCO from
27 performing the ministerial act of recording the Notice of Completion of the island annexation until
28 the City has complied with Proposition 218. (CASB’s Petition at 12:7-11.) The relief sought by

1 CASB against the OC LAFCO does not force the OC LAFCO to impose any conditions or
2 otherwise exercise its legislative discretion. The prohibitory writ sought by CASB does not violate
3 the separation of powers doctrine.

4 The ability to compel a public official to perform an act required by law through a writ
5 issued pursuant to Code of Civil Procedure section 1085(a) encompasses the corollary obligation
6 not to perform an act that violates the law. (*Horwath v. City of E. Palo Alto* (1989) 212
7 Cal.App.3d 766, 773 fn. 8.) CASB seeks a prohibitory writ to prevent the OC LAFCO from
8 violating the law – completing an island annexation that fails to comply with Proposition 218.
9 CASB is not seeking to compel the OC LAFCO to impose a particular condition on its approval of
10 the annexation. CASB merely seeks to prevent the completion of the island annexation until all
11 statutory and Constitutional requirements are met.

12 The legal basis for the writ against the OC LAFCO is also supported by arguments set
13 forth below with regard to the writ against the City.

14 **B. CASB Is Entitled To A Writ Of Mandate Compelling The City To Comply With The**
15 **Election Requirements Of Proposition 218 Prior To Completing An Island**
16 **Annexation Of Sunset Beach**

17 **1. The Constitutional Provisions Added By Proposition 218 Guarantee the**
18 **Residents of Sunset Beach the Right to Vote to Approve Imposition of**
19 **Taxes Upon Them**

20 The Constitutional mandate that must drive this Court’s decision could not be clearer: “No
21 local government may impose, extend, or increase any general tax unless and until that tax is
22 submitted to the electorate and approved by a majority vote.” (Cal. Const., art. XIII C, § 2.) While
23 Respondents would have this Court ignore the Constitutional rights of the residents of Sunset
24 Beach, which the City characterizes as “parochial” self- interest (City’s Opp. at 11:18-19), the
25 Constitution cannot be so easily disregarded.

26 The City contends that the Attorney General has opined (82 Ops.Cal.Atty.Gen. 180
27 (1999)) that “Article XIII C does not apply to annexations.” (City’s Opp. at 6:22.) The City’s
28 broad contention plainly exceeds the scope of the Attorney General’s Opinion. The Attorney
General did not opine that Proposition 218 has no application to annexations. The Attorney
General addressed the question of whether Proposition 218 requires an *additional* election when

1 “[t]hose who would become subject to the established taxes, assessments, fees, and charges upon
2 the change of organization or reorganization *have the opportunity to reject the imposition of the*
3 *previously approved taxes, assessments, fees, and charges by rejecting the annexation proposal*”
4 by utilizing the protest and voting procedures set forth in the Cortese-Knox Local Government
5 Reorganization Act of 1986 (“the Act”). (Attorney General Opinion at 8-9, emphasis added.)

6 The facts in the instant case are significantly different from those the Attorney General
7 considered. Here, the City has chosen to utilize the island annexation procedures that provide no
8 right to protest or vote on the annexation. Consequently, the island annexation provisions cannot
9 be harmonized with Proposition 218 in the same manner as the Attorney General harmonized the
10 general annexation procedures with Proposition 218. The Attorney General found that the general
11 annexation provisions could be harmonized with Proposition 218 because the annexation vote
12 satisfied the right to vote on the tax. In other words, the annexation vote was a sufficient *de facto*
13 vote on the taxes.

14 The fact that the Attorney General addressed and resolved the question as to whether the
15 general annexation provisions satisfied the requirements of Proposition 218 demonstrates that the
16 Attorney General ultimately believed that Proposition 218 voting rights *do* apply to annexations. It
17 is only by ignoring the substance of the Attorney General’s Opinion that the City asserts that the
18 Attorney General concluded otherwise.¹

19 The only case that the City cites in support of its contention that Proposition 218 does not
20 apply to annexations is *Metropolitan Water District v. Dorff* (1979) 98 Cal.App.3d 109. The *Dorff*
21 case is easily distinguishable and does not support the City’s position. In *Dorff*, the Court
22 considered whether Proposition 13 could prevent a water district from annexing an uninhabited
23

24 ¹ The City’s assertion that CASB’s position amounts to a claim that Proposition 218 “impliedly
25 repealed” the Cortese-Knox Act’s provisions (City’s Opp. at 7:3-5) is incorrect. CASB has not asserted
26 that there will always be a conflict between the Act and the Constitution. Instead, CASB has persistently
27 noted that the residents of Sunset Beach have been denied the Constitutional right to vote to oppose the
28 imposition of new or increased taxes upon them, *given the particular facts of this case*, where the City
imposes certain taxes and fees that will be imposed on the Sunset Beach residents. That will not necessarily
be the case in all island annexations. CASB does not contend that Proposition 218 impliedly repealed
Government Code sections 56375.3 and 57330.

1 territory because the annexation would result in the imposition of ad valorem taxes on the annexed
2 territory in excess of 1 percent. (*Dorff, supra*, 98 Cal.App.3d at p. 113.) The court ultimately
3 concluded that Proposition 13 did not prevent the annexation and the imposition of the tax. (*Id.* at
4 pp. 115- 116.) However, the basis for the court’s decision in *Dorff* is of little import here.
5 Regardless of what Proposition 13 may have allowed over thirty years ago, the subsequent passage
6 of Proposition 218 dramatically changed the law and limits the impact of *Dorff* on current and
7 future annexation efforts. Proposition 218 increases taxpayer protections and confers both
8 substantive and procedural rights. The procedural rights afforded by Proposition 218 greatly
9 expand on the substantive protections of Proposition 13, and eliminate any meaningful application
10 of *Dorff* to this case.

11 In order to put the *Dorff* decision in the proper context, it is useful to consider the
12 background that Proposition 13 played in prompting the California voters to ensure themselves the
13 right to vote on newly imposed taxes by adopting Proposition 218. Propositions 13 and 218,
14 among others, have been characterized as “parts of a ‘taxpayer revolt.’” (*Neilson v. City of*
15 *California City* (2005) 133 Cal.App.4th 1296, 1306.) This “revolt” has been progressive, in
16 response to the increasingly frustrated efforts of California voters to prevent governmental entities
17 from imposing taxes on Californians without their consent. This frustration was expressly noted in
18 Proposition 218’s ballot pamphlet:

19 “Section 2 of Proposition 218 stated the measure’s purpose. “The people
20 of the State of California hereby find and declare that Proposition 13 was
21 intended to provide effective tax relief and to require voter approval of tax
22 increases. However, local governments have subjected taxpayers to
23 excessive tax, assessment, fee and charge increases *that not only frustrate*
24 *the purposes of voter approval for tax increases*, but also threaten the
25 economic security of all Californians and the California economy itself.
This measure protects taxpayers by limiting the methods by which local
governments exact revenue from taxpayers without their consent.”
(Apartment Assn. of Los Angeles County, Inc. v. City of Los Angeles
(2001) 24 Cal. 4th 830, 838, quoting Ballot Pamp., Gen. Elec., (Nov. 5,
1996), analysis of Prop. 218 by the Legis. Analyst, text of Prop. 218, § 2,
p. 108, emphasis added.)

26 The ballot pamphlet argument in favor of Proposition 218 also declared that “Proposition
27 218 simply gives taxpayers the right to vote on taxes and stops politicians’ end-runs around
28 Proposition 13.” (Ballot Pamp., Gen. Elec., *supra*, rebuttal to argument against Prop. 218, at 77.)

1 In short, the voter’s frustration with the inadequate protections of Proposition 13 prompted them to
2 adopt the much greater protections of Proposition 218.

3 It is very likely that, in light of Proposition 218, if *Dorff* was decided today, the outcome
4 would be different. In fact, the *Dorff* court was careful to note that the “general rule” it observed in
5 other jurisdictions² was limited to situations where there was no “statute or constitutional
6 provision to the contrary.” Because Proposition 218 is exactly that, “a Constitutional provision to
7 the contrary” that prevents the imposition of new or increased taxes absent voters’ consent, the
8 “general rule” of those other jurisdictions is rendered meaningless with respect to the question
9 presently before this Court.

10 No California court has *ever* held that Proposition 218’s constitutionally guaranteed right
11 to vote prior to local government’s imposition or increase in taxes does not apply to persons that
12 experience the imposition of those new taxes by means of an annexation. The City’s attempt to
13 confine the Sunset Beach residents’ rights to those that existed over thirty years ago when *Dorff*
14 was decided, prior to the passage of Proposition 218, is misguided and is contrary to the liberal
15 construction to be afforded to Proposition 218 to enhance taxpayer consent. (*Howard Jarvis*
16 *Taxpayers Assn. v. City of Riverside* (1999) 73 Cal.App.4th 679, 683, quoting Proposition 218, §
17 5, reprinted at Historical Notes, 2A West’s Ann. Const. (1999 pocket supp.) foll. Art. XIII C, p.
18 22.)

19 **2. Its Plain Language Demonstrates that Article XIII C Applies to the Taxes**
20 **That Will Be Imposed on the Residents of Sunset Beach if the Annexation**
21 **Proceeds**

22 The City contends that the plain language of Article XIII C demonstrates that it does not
23 apply to “pre-existing” taxes and that “only taxes that are either newly imposed, extended or
24 increased after [January 1, 1995], are subject to voter approval.” (City’s Opp. at 10:3-6.) The City
25 argues that the taxes at issue in this case are not “newly imposed, extended or increased” and
26 therefore are not subject to voter approval because they are “currently in effect, and have been
27 validly enacted.” (City’s Opp. at 10:3-6.) The City claims that the plain language of Proposition

28 ² *Dorff* arrived at its conclusion without reference to any California authorities and instead, looked to caselaw
in five other states.

1 218 means something other than exactly what it says, that “[n]o local government may impose,
2 extend, or increase any general tax unless and until that tax is submitted to the electorate and
3 approved by a majority vote.” (Cal. Const. art. XIII C, § 2, subd. (a).)

4 Fortunately, the plain language of Proposition 218 is much clearer than the City’s makes it
5 appear. Proposition 218 does not allow the City to “impose” its taxes on the residents of Sunset
6 Beach without a vote. Black’s Law Dictionary defines “impose” as “to levy or exact (a tax or
7 duty).” (Black’s Law Dict. (9th ed. 2009).) Respondents concede that as a result of the City’s
8 proposed annexation taxes will be “imposed” on the residents of Sunset Beach that they do not
9 now pay. (City’s Opp. at 11:13-14.)

10 As noted, it is a *statutory requirement* that “any territory annexed to a city or district shall
11 be subject to the levying or fixing and collection of any previously authorized taxes, benefit
12 assessments, fees, or charges of the city or district.” (Gov. Code § 57330.) In arguing that the
13 imposition of these taxes on the residents of Sunset Beach is not within the scope of Proposition
14 218, the City relies upon the fact that Section 57330 “applies to pre-existing taxes, not ‘new’
15 taxes.” (City’s Opp. at 10:11.) The City’s argument is flawed. The language of Section 57330
16 cannot be used to construe the meaning of Proposition 218. Proposition 218 is triggered by the
17 imposition of taxes. If the annexation goes forward, the City will be statutorily obligated to impose
18 taxes on Sunset Beach residents that those residents do not currently pay. The City’s statutory duty
19 to impose/levy taxes on the residents of Sunset Beach falls squarely within the plain language of
20 Proposition 218, and affords residents of Sunset Beach a right to vote on those taxes.³

21 ///

22 _____
23 ³ Respondents assert that “Proposition 218 requires approval of an ‘electorate,’ which can only mean
24 the entirety of the voting population of the City subject to the tax.” (City’s Opp. at 11:23-24) The City
25 claims that the entire population of Huntington Beach will vote on whether to tax the residents of Sunset
26 Beach. This is an absurd construction of Proposition 218 that would undercut its purpose. The only
27 authority Respondent offers is *Nielson v City of California City* (2005) 133 Cal. App. 4th 1296, 1312-13.
28 That case addressed the hope of a nonresident to vote in a municipal elections solely on the basis of owning
property within the municipality. In declining to grant that individual’s unprecedented wishes, the court
aptly noted that the relevant electorate was comprised of the residents of the municipality where the
property was located. (*Id.* at p. 1301.) Respondent’s parsing of the court’s definition of “electorate” in an
ill-conceived attempt to undermine the Proposition 218 rights of the residents of Sunset Beach. The only
reasonable construction of the “electorate” is the affected individuals. Here, the electorate has to refer only
to the residents of Sunset Beach.

1 **3. The Voters Intended Proposition 218 To Require Voter Approval Of Any**
2 **And All Local Government Imposition, Extension, Or Increase Of Any**
3 **General Tax Unless And Until That Tax Is Submitted To The Electorate**
4 **And Approved By A Majority Vote**

5 The City contends that California voters did not intend Proposition 218 to apply to
6 annexations. The City’s contention is based solely upon the Attorney General Opinion, 82 Ops.
7 Cal. Atty. Gen. 180 (1999), which cited the voter’s pamphlet regarding Proposition 218 and noted
8 that it did not specifically refer to an intent to apply to the Cortese-Knox Act’s provisions
9 regarding annexations. But as this Court aptly noted in its tentative ruling granting Petitioner’s
10 Request for a Preliminary Injunction enjoining OC LAFCO and the City of from taking any
11 further action on the annexation application, “that does not appear to be the basis for the [Attorney
12 General’s] decision.” Rather than conclude that the Act simply does not apply to annexations, the
13 Attorney General went on to consider whether the protest and vote procedure provided in the facts
14 of that case satisfied Proposition 218’s constitutional requirements.

15 Contrary to the City’s assertion, in passing Proposition 218 the voters intended a
16 sweepingly broad prohibition on local governments’ imposition of taxes without their consent.
17 Proposition 218 does not say that the people of the State of California have a right to vote on the
18 imposition of new or increased taxes upon them “except when” local governments, like
19 Respondents in this case, decide they do not. Accordingly, courts have consistently employed a
20 liberal construction of Proposition 218 to enhance taxpayer consent. (*AB Cellular LA, LLC v. Los*
21 *Angeles* (2007) 150 Cal.App.4th 747, 761-762.)

22 **4. The City’s Assertion That Proposition 218 Would Lead To “Absurd**
23 **Results” Is Unfounded**

24 The City asserts that compliance with the Constitutional mandate of Proposition 218 would
25 confound the purpose of the Cortese-Knox Act to “encourage efficient delivery of government
26 services.” (City’s Opp. at 13:7-9.) Apparently, the City contends that it would be difficult to
27 conduct an election among the 1200 or so Sunset Beach residents to decide whether to accept the
28 imposition of Huntington Beach taxes. Such an election would not be difficult to arrange.

 Likewise, the City’s assertion that “other absurdities” would result if the annexation were
complete and the residents of Sunset Beach were able to “enjoy free access to municipal benefits

1 paid for by the City’s remaining residents” (City’s Opp. at 13:19), is equally unfounded. Such a
2 scenario simply could not happen because the vote is a precondition of the annexation. The
3 Constitution requires a vote prior to the imposition or increase in taxes on the residents of Sunset
4 Beach. If the residents of Sunset Beach do not vote in favor of the tax, then the annexation will not
5 be completed, and the residents of Sunset Beach will not receive any free access to municipal
6 services. If the residents of Sunset Beach vote in favor of the tax, then the annexation goes
7 forward and the residents pay taxes for the services they receive. The Act and the Constitution
8 function appropriately, and no absurd results occur.

9 The City also suggests that if the residents of Sunset Beach are protected by Proposition
10 218 from paying Huntington Beach taxes without a vote, anyone who moves to Huntington Beach
11 could revise the same challenge. This is a nonsensical extension of CASB’s position. When a
12 person buys property in Huntington Beach, they do so voluntarily with notice that they will be
13 subject to the property tax override and utility user’s tax imposed on Huntington Beach property.
14 The residents of Sunset Beach have not voluntarily made such an election.

15 **5. No Adequate Remedy at Law Exists and Petitioner is Therefore Entitled**
16 **to Equitable Relief**

17 The City asserts that CASB has an adequate remedy because CASB can sue for a refund of
18 any illegal taxes that are collected. (City’s Opp. at 15:5-7.) The City’s assertion completely misses
19 the point and would require the resident’s of Sunset Beach to allow the completion of the
20 annexation and the imposition of taxes on them, all of which would take place in violation of
21 Proposition 218, and then sue for a refund of taxes. The law does not require such an absurd result.
22 CASB is entitled to a writ of mandate against both the City and the OC LAFCO because it lacks a
23 “plain, speedy, and adequate remedy, in the ordinary course of law.” (Code Civ. Proc. § 1086.) If
24 the Court does not issue the writs requested by CASB, the residents of Sunset Beach will have
25 their property annexed into Huntington Beach, and they will be exposed to taxes without having
26 first been afforded an opportunity to vote on whether to pay those taxes. The residents of Sunset
27 Beach have not meaningful adequate remedy at law to prevent these violations of their
28 constitutional rights.

1 None of the cases the City cites in support of its assertion that Petitioner has an adequate
2 remedy at law involve a Constitutional violation resulting from a local government imposing taxes
3 without providing the right to vote regarding the imposition of taxes and are readily
4 distinguishable on that basis. The first three cases the City cites (*Flying Dutchman Park, Inc. v.*
5 *City and County of San Francisco* (2001) 93 Cal.App.4th 1129, *Rickley v. County of Los Angeles*
6 (2004) 114 Cal.App.4th 1002 and *Rosewell v. LaSalle Nat. Bank*, 450 U.S. 503) all generally
7 involved the question of whether a taxpayer must exhaust their administrative remedy and if
8 unsuccessful, pay the taxes due under protest and then sue for a refund. None of these cases deal
9 with the issue presently before this Court, as to whether the City may deny the residents of Sunset
10 Beach their Constitutional right to a vote upon the imposition of a tax upon them.

11 Likewise, in *County of Sacramento v. Assessment Appeals Bd. No. 2* (1973) 32 Cal.App.3d
12 654, there was no issue with respect to whether a local government had violated the Constitution
13 by failing to provide a vote prior to imposition of taxes and the City of Huntington Beach's
14 assertion gathers no support from this case. In fact, the court's holding actually support's
15 Petitioner's position in this case, that no adequate remedy at law exists. Because the taxpayer's
16 liability had already been refunded in the *County of Sacramento case*, the question the court
17 addressed was whether the Assessment Appeals Board had performed its full duty conformably to
18 law. The appellate court determined that the county has no adequate remedy at law and therefore
19 review of the tax proceedings by mandamus was proper. Because the court concluded the
20 Assessment Appeals Board had not performed its full duty conformably to law, it was proper for
21 the writ of mandate to issue from the trial court to order its compliance. Likewise, in the instant
22 case, the failure of the City of Huntington Beach and LAFCO to provide Petitioners with their
23 Constitutional right to vote, in the absence of any issue regarding a tax refund, compels the same
24 conclusion, that a writ of mandate should issue to compel the City and LAFCO to hold an election
25 prior to imposition of any tax upon the residents of Sunset Beach.

26 Because denial of a Constitutional right is an irreparable injury in this situation, Petitioners
27 ask this Court to protect their constitutional rights and allow them to vote prior to the City's
28 imposition of a tax upon them.

III. CONCLUSION

1 For the reasons set forth above, CASB requests that the Court issue a writ of mandate
2 prohibiting the City from taking further action toward completion of its proposed island
3 annexation, and prohibiting the OC LAFCO from completing the City's proposed island
4 annexation of Sunset Beach until the City has complied with Proposition 218 by obtaining voter
5 approval from the residents of Sunset Beach, in an election conducted pursuant to Proposition 218,
6 to accept the new Huntington Beach taxes, fees, and assessments that would be imposed on them
7 as a result of the annexation.
8

9 Dated: July 18, 2011

10 Respectfully submitted,
11 STERN, VAN VLECK & McCARRON, LLP

12 
13 _____
14 John C. McCarron
15 Attorney for CITIZEN'S ASSOCIATION OF SUNSET
16 BEACH
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1 **PROOF OF SERVICE**

2 I, Michelle Rodgers, declare:

3 I am a resident of the State of California and over the age of eighteen years, and not a party
4 to the within action; my business address is 925 L Street, Suite 850, Sacramento, California
95814-4416. On July 18, 2011, I served the within document(s):

5 • **REPLY MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF
6 PETITION FOR WRIT OF MANDATE**

7 by transmitting via facsimile from (916) 341-0849 the above listed document(s)
8 without error to the fax number(s) set forth below on this date before 5:00 p.m.
A copy of the transmittal/confirmation sheet is attached.

9 by placing the document(s) listed above in a sealed envelope with postage
10 thereon fully prepaid, in the United States mail at Sacramento, California
addressed as set forth below.

11 by causing personal delivery by _____ of the document(s) listed above
12 to the person(s) at the address(es) set forth below.

13 ✓ ✓ ✓ by placing the document(s) listed above in a sealed UPS envelope and affixing a
pre-paid air bill, and causing the envelope to be delivered overnight.

14 by personally delivering the document(s) listed above to the person(s) at the
15 address(es) set forth below.

16 by transmitting via e-mail or electronic transmission the document(s) listed
above to the person(s) at the e-mail address(es) set forth below.

18 Holly O. Whatley
19 Calantuno & Levin, PC
20 300 S. Grand Avenue, Suite 2700
Los Angeles, CA 90071-3137

Counsel for City of Huntington
Beach

HWhatley@CLLAW.US

21 Daniel S. Roberts
22 Best Best & Krieger
5 Park Plaza, Suite 1500
Irvine, CA 92614

Counsel for Orange County
LAFCO

Daniel.Roberts@bbklaw.com

23 I am readily familiar with the firm's practice of collection and processing correspondence
24 for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same
25 day with postage thereon fully prepaid in the ordinary course of business.

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

27 Executed on July 18, 2011, at Sacramento, California.

28 

Michelle Rodgers, CCLS