



CITY OF LODI

COUNCIL COMMUNICATION

AGENDA TITLE: Request that City Join Amicus Brief in the case of Griffith v. Santa Cruz, Court of Appeal, 6th District.

MEETING DATE: August 18, 1999

PREPARED BY: City Attorney

RECOMMENDATION: The city join the amicus brief in the case of Griffith v. Santa Cruz.

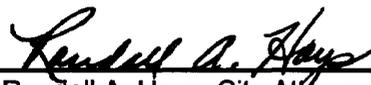
BACKGROUND: *Amicus* briefs are filed in various actions which involve matters of wide ranging concern to provide information and additional argument to the court in order to assist the court in understanding all of the issues and arrive at a conclusion.

This case involves a challenge to the utility users and admissions taxes of three cities and a county based upon Proposition 62. The major issues in the case relate to the retroactivity of the *Guardino* decision (requiring voter approval of general taxes), the statute of limitations for challenges to taxes which allegedly violate Proposition 62 and the applicability of Proposition 62 to charter cities.

This case is important to the city because it represents an effort on the part of the defendant cities and county to defend the principles that: 1) court opinions should not be applied retroactively if such an application would require cities to refund taxes that were lawful when enacted; and 2) the statutes of limitations for challenges to taxes should run from the time the tax is enacted, not from the time a court opinion calls it into question or each time the tax is collected. Due to the importance of the issues stated above, the Howard Jarvis Taxpayers Association has already filed an *amicus* brief in this case.

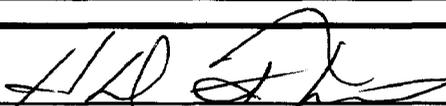
FUNDING: Not applicable.

Respectfully submitted,



Randall A. Hays, City Attorney

APPROVED: _____


H. Dixon Flynn -- City Manager