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July 21, 2009

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VIA U.S. MAIL

The Honorable Chief Justice Ronald M.  
George  
and Honorable Associate Justices  
California Supreme Court  
350 McAllister Street  
San Francisco, California 94102-3600

RE: **Request that the Supreme Court grant the Petition for Review  
in *City of Anaheim v. Honorable Carolyn B. Kuhl of the  
Superior Court of Los Angeles County, Central District;*  
Second Appellate District Case No. B216250; Supreme Court  
Case No. S173946**

Dear Chief Justice George and Associate Justices:

On behalf of the League of California Cities (the "League"), we request that the Court grant the petition to hear this case because of its fundamental significance to municipalities throughout the State and the prospect of municipalities facing serious tax revenue shortfalls in the event of litigation over the payment of local taxes.

The League is an association of 480 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. The League is advised by its Legal Advocacy Committee, which is comprised of 24 city attorneys from all regions of the State. The Committee monitors litigation of concern to municipalities, and identifies those cases that are of statewide—or nationwide—significance. The Committee has identified this case as being of such significance.

All California cities are reliant upon local tax revenues, including transient occupancy tax, to provide general services to the public. The League recognizes the fundamental importance of upholding the "pay first and litigate later" doctrine even in instances, such as the *Anaheim* case, where applicable municipal codes may not expressly require it.

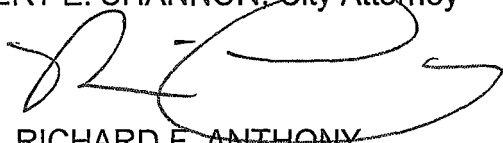
California courts have long recognized the importance of the general public policy supporting the "pay first and litigate later" doctrine even when applicable municipal codes are silent on the timing of a disputed payment. Although a local transient occupancy tax is at issue in the *Anaheim* case, the "pay first and litigate later" doctrine has been applied to all types of tax at the national, state and local levels. The orderly payment of local taxes, whether transient occupancy or otherwise, is critical to the continued functioning of local government. Such revenues fund important law enforcement, public safety, and other services that local citizens rely upon on a daily basis. Any narrowing of the scope of the "pay first and litigate later" doctrine, or expansion of the exceptions to such doctrine, would unnecessarily delay receipt of revenues and place a financial hardship upon cities which are already laboring under significant budget shortfalls.

The refusal of the Superior Court and the Appellate Court to apply the "pay first and litigate later" rule in the *Anaheim* case sets a dangerous precedent which will adversely affect the League members' ability to continue to efficiently operate the basic functions of local government. For this reason the League respectfully requests that the Supreme Court grant the petitioner's Request for Review and take this very important issue under consideration.

Very truly yours,

ROBERT E. SHANNON, City Attorney

By:



RICHARD F. ANTHONY  
Deputy

See attached service list

PROOF OF SERVICE

STATE OF CALIFORNIA }  
COUNTY OF LOS ANGELES } ss

I am employed in the County of Los Angeles, State of California. I am over the age of eighteen and I am not a party to the within entitled action. My business address is 333 W. Ocean Blvd., 11th Floor, Long Beach, California 90802-4664.

On July 21, 2009, I served the within:

**LETTER REGARDING REQUEST THAT THE SUPREME COURT GRANT THE PETITION FOR REVIEW IN *CITY OF ANAHEIM V. HONORABLE CAROLYN B. KUHL OF THE SUPERIOR COURT OF LOS ANGELES COUNTY, CENTRAL DISTRICT*; SECOND APPELLATE DISTRICT CASE NO. B216250; SUPREME COURT CASE NO. S173946**

on all interested parties in said action, by placing a true copy and/or original thereof enclosed in sealed envelopes address as follows:

Please see attached Service List.

☒ **BY MAIL:** I am "readily familiar" with the **firm's practice** of collection and processing of correspondence for mailing. Under that practice it would be deposited with the U.S. postal service on that same day with postage thereon fully prepaid at Long Beach, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

☐ **BY PERSONAL SERVICE:** I caused to be delivered such document(s) by hand to the person(s) stated above.

☐ **BY FEDERAL EXPRESS:** I caused said envelope(s) to be sent by Federal Express to the addressee(s).

☐ **BY FACSIMILE MACHINE:** In addition to the above service by mail, hand delivery or Federal Express, I caused said document(s) to be transmitted by facsimile machine to the addressee(s).

Executed on July 21, 2009, at Long Beach, California.

☒ **(State)** I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

  
Barbara A. Gallagher

## Service List

### Original and Thirteen (13) copies provided to:

The Honorable Chief Justice Ronald M. George  
and Honorable Associate Justices  
California Supreme Court  
350 McAllister Street  
San Francisco, California 94102-3600

### One (1) copy provided to:

Office of the Clerk  
CALIFORNIA COURT OF APPEAL  
SECOND APPELLATE DISTRICT  
Ronald Reagan State Building  
300 South Spring St., 2<sup>nd</sup> Floor  
Los Angeles, CA 90013

### One (1) copy provided to:

The Hon. Carolyn B. Kuhl  
LOS ANGELES COUNTY SUPERIOR COURT  
Central Civil West Division  
600 South Commonwealth Avenue, DEPT 323  
Los Angeles, CA 90005

### One (1) copy provided to all known counsel of record:

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