SUPERIOR COURT OF CALIFORNIA

COUNTY OF SACRAMENTO

DATE/TIME:	**August 23, 2013, 11:00 a.m.**	**DEPT. NO.:**	**14**
JUDGE:	**HON. EUGENE L. BALONON**	**CLERK:**	**P. MERCADO**
SUCCESSOR AGENCY TO THE SONOMA COUNTY COMMUNITY REDEVELOPMENT AGENCY, **Petitioner and Plaintiff,** **v.** **ANA J. MATOSANTOS, in her official capacity as Director of the State of California Department of Finance; CALIFORNIA DEPARTMENT OF FINANCE, a Department of the State of California; and DOES 1 through 50, inclusive,** **Respondents and Defendants.**		**Case Nos.: 34-2013-80001378**	
Nature of Proceedings:	**PETITION FOR WRIT OF MANDATE-ORDER TO APPEAR FOR ORAL ARGUMENT**		

Petitioner, Successor Agency to the former Sonoma County Community Redevelopment Agency (Successor Agency or Petitioner), asserts the following claims: that (1) Respondent Department of Finance (DOF) improperly determined that "revived" agreements between the Successor Agency and Sonoma County (County) were not enforceable obligations on the Successor Agency's Recognized Obligation Payment Schedule (ROPS) III submission, (2) that DOF improperly classified certain expenditures as "administrative expenses" rather than enforceable obligations on the ROPS III submission, and (3) that the Sonoma County Auditor-Controller (Auditor-Controller), acting under the erroneous determination furnished by DOF, improperly demanded from the Successor Agency a "true up" payment of $2,222,375.

Petitioner seeks a writ of mandate compelling DOF to set aside its determinations as to the ROPS III submission and "approve reimbursement" of the true-up payment monies. Petitioner also seeks a declaration that the revived agreements are enforceable obligations.

I. BACKGROUND

In January 2011, the County and the former Sonoma County Community Redevelopment Agency (RDA) entered into two agreements wherein the RDA committed funding for

two projects: the Highway 12 project and Roseland Village project. [1] (AR, Exh. 27, 00338-00361.)[2]

In June 2011, AB X1 26 was enacted, which provided for the dissolution of all redevelopment agencies (RDAs). In June 2012, the Legislature adopted AB 1484 to "clean up" AB X1 26. The Court collectively refers to AB X1 26 and AB 1484 as the Dissolution Law. In December 2011, the California Supreme Court upheld the constitutionality of AB X1 26, in *California Redevelopment Association v. Matosantos* (*CRA v. Matosantos*) (2011) 53 Cal.4th 231.

On February 1, 2012, RDAs dissolved. In this case, the County assumed status as the RDA's successor agency, assumed the RDA's assets and obligations, and was charged with winding down the RDA's affairs. (Health & Saf. Code, § 34173.)

As required by law, the successor agencies began to submit to DOF for approval ROPS for upcoming six-month periods. These ROPS submissions listed putative enforceable obligations of the former RDA, for which the successor agencies must now make payment. (Health & Saf. Code, §§ 34171; 34177; 34179(h); 34180.) DOF's determination that an item was an enforceable obligation would allow the successor agency to receive monies from the county auditor-controller to pay for those items from the Redevelopment Property Tax Trust Fund (RPTTF). (*See*, Health & Saf. Code, §§ 34182, 34183.)

a. Revival of the Roseland Village and Highway 12 Agreements

On March 26, 2012, the Oversight Board for the Successor Agency (Oversight Board) adopted a resolution in which the Successor Agency was "authorized and directed to re-execute all agreements with the County of Sonoma that were in effect as of the date of the dissolution of the dissolved RDA." (AR, Exh. 10, 00138, 00142.) This included the Highway 12 and Roseland Village Agreements. (*Ibid*.)

On April 16, 2012, the Successor Agency notified DOF of the Oversight Board's resolution by e-mail, when it transmitted its initial ROPS I submission to DOF. (AR, Exh. 10, 00134.)

On April 16, 2012, DOF responded and stated that it requested a review of the Successor Agency's enforceable obligations listed in its ROPS submission pursuant to Health and Safety Code Section 34179(h).[3] (AR, Exh. 11, 00150.) On April 25, 2012, DOF wrote a letter to the Successor Agency rejecting the ROPS I submission as incomplete. (AR, Exh. 12, 00154.) In this letter, DOF also denied certain items totaling $18.6 million as

[1] In part of the Petition—specifically the causes of action portion—the Petition refers to the Highway 12 and Roseland Village agreements as the "Phase 2" and "General Services" agreement, respectively. It appears from the Petition that the descriptions of these agreements are used interchangeably. It is clear from the remainder of the Petition, the briefs, and the representations of the parties throughout the litigation, that the Petitioner seeks relief as to the Highway 12 and Roseland Village agreements.
[2] The Court cites to the Administrative Record, as "AR, Exhibit Tab Number, Bates-Stamp page numbers."
[3] Unless otherwise specified, all statutory references shall be to the Health and Safety Code.

enforceable obligations, because they were agreements between the Successor agency and former RDA. (*Ibid*.) These denials included payments from the Roseland Village and Highway 12 Agreements. (AR, Exh. 10, 00142, Exh. 11, 00150.)

The County and Successor Agency reentered into the Roseland Village agreement on May 15, 2012, and reentered the Highway 12 Agreement on May 9, 2012. (AR, Exh. 27, 00359-00362.)

ROPS Submissions

In August 2012, the Successor Agency transmitted its ROPS III submission to DOF. (AR, Exh. 37, 0167.) The ROPS III submission listed payments for the Roseland Village and Highway 12 agreements as enforceable obligations in line items 70 and 71. (AR, Exh. 37, 0181.)

On December 18, 2012, DOF issued a final determination letter as to the Successor Agency's ROPS III submission. DOF found that a $6.6 million expenditure from RPTTF and reserve funds for the Roseland Village agreement, and a $9.5 million expenditure from RPTTF and bond proceeds for the Highway 12 agreement were not enforceable obligations, pursuant to Section 34171(d)(2). (AR, Exh. 56, 01722.)

The Successor Agency's ROPS III submission also requested RPTTF for costs associated with carrying out activities for specific projects, on ROPS III line items 76, 77, 78, 83 and 91, totaling $150,660. DOF 's December 18, 2012 letter denied RPTTF funding for these specific items, and classified them as "administrative expenses." (AR, (AR, Exh. 37, 0181; Exh. 56, 01723.)

The July 2012 "True Up" Payment

AB X1 26 directed county auditor-controllers to disburse to successor agencies RPTTF for each ROPS cycle, beginning January 16, 2012. (Former Health & Saf. Code, 34183(a).) However, the California Supreme Court in *CRA v. Matosantos* stayed implementation of certain provisions of the Dissolution Law. (*CRA*, *supra*, 53 Cal.4th at 275.) When county auditor-controllers made the initial disbursement of RPTTF to successor agencies, there was no deduction for pass-through payments to other local agencies, or deductions for items disallowed as enforceable obligations in the ROPS I cycle. (*See*, Health & Saf. Code, § 34183(a).)

In June 2012, the Legislature enacted Section 34183.5 as part of AB 1484 to address the one-time overpayment to successor agencies. DOF instructed county auditor-controllers to calculate a "true-up" payment for each successor agency by (1) taking the amount of tax increment distribution that the former RDA would have received, and (2) subtracting expenditures approved as enforceable obligations on the ROPS I submission. The remaining amount was the "true up" payment that successor agencies must remit to the county-auditor controller for distribution to taxing entities. (*See*, Health & Saf. Code, § 34183.5(a), (b)(2)(A).)

On July 9, 2012, the Sonoma County Auditor-Controller, as directed by DOF, calculated the Successor Agency's "true-up" payment as $2,222,375, and demanded that the Successor Agency pay this amount by July 12, 2012. (AR, Exh. 31, 0709.) The Successor Agency paid this amount under protest. (AR, Exh. 35, 01061.)

II. DISCUSSION

Respondents' evidentiary objections nos. 4, 5, 7, 8, 10, 16, 20, 22 and 23 are **SUSTAINED**. Respondents' evidentiary objection nos. 1, 2, 3, 6, 9, 11, 12, 13, 14, 15, 17, 18, 19, and 21 are **OVERRULED**.

Petitioners seek a writ of mandate pursuant to Code of Civil Procedure section 1085 to review DOF's determinations. The applicable standard of review is whether DOF abused its discretion. (*See, Ridgecrest Charter Sch. v. Sierra Sands Unif. Sch. Distr.* (2005) 130 Cal.App.4th 986, 1003.)

When the agency's action depends solely upon the correct interpretation of a statute, as it does in this case, it is a question of law, upon which the Court exercises independent judgment. (*California Correctional Peace Officers' Assn. v. State* (2010) 181 Cal.App.4th 1454, 1460.) The weight to be given an agency's interpretation of law depends upon the thoroughness of its consideration, the validity of its reasoning, and its consistency with earlier and later pronouncements. (*Yamaha Corp. of America v. State Board of Equalization* (1998) 19 Cal.4th 1, 14.) However, final responsibility for interpreting the law rests with the Court. (*Id*. at p. 7.)

a. DOF Abused its Discretion in Rejecting the Revived Highway 12 and Roseland Village Agreements as Enforceable Obligations

DOF rejected the payments under the Roseland Village and Highway 12 agreements on the ROPS III submission as enforceable obligations, pursuant to Section 34171(d). That statute defines enforceable obligation as including bonds, loans, payments required by law, judgments or settlements, and *agreements or contracts*. (Section 34171(d)(1).)

In its rejection, DOF relied on Section 34171(d)(2), which expressly excludes from an enforceable obligation "any agreements, contracts, or arrangements between the city, county…that created the redevelopment agency and the former redevelopment agency." (Section 34171(d)(2); AR, Exh. 56, 01721-01723.)

Petitioner argues that to remedy Section 34171(d)(2)'s exclusion, the Oversight Board, acted to revive the Roseland Village and Highway 12 agreements on March 26, 2011, pursuant to Section 34178. Thus, Petitioner contends that the agreements should now be considered enforceable obligations.

Section 34178 also states that agreements between a former RDA and sponsoring entity are "invalid" and "not binding" on a successor agency, unless the oversight board allows the successor agency to reenter the agreement:

> **(a)** Commencing on the operative date of this part, agreements, contracts, or arrangements between the city or county, or city and county that created the redevelopment agency and the redevelopment agency are invalid and shall not be binding on the successor agency; provided, *however, that a successor entity wishing to enter or reenter into agreements with the city, county, or city and county that formed the redevelopment agency that it is succeeding may do so upon obtaining the approval of its oversight board.* A successor agency or an oversight board shall not exercise the powers granted by this subdivision to restore funding for an enforceable obligation that was deleted or reduced by the Department of Finance pursuant to subdivision (h) of Section 34179 unless it reflects the decisions made during the meet and confer process with the Department of Finance or pursuant to a court order.

(Section 34173(a) (emphasis added).) Moreover, at the time the Oversight Board acted on March, 26, 2012, Section 34178 did not contain the last six lines of the statute that prohibited oversight boards from acting if DOF had earlier disapproved an item as an enforceable obligation.

Thus, when the Oversight Board acted on March 26, 2012, it allowed the Successor Agency and County to reenter the agreements. Under a plain reading of Section 34178(a) the agreements then became "valid" and "binding on the [S]uccessor [A]gency."

DOF argues that the Oversight Board's purported "revival" of the Roseland Village and Highway 12 agreements under Section 34178(a) did not make them enforceable obligations, because this is inconsistent with the Dissolution Law. DOF cites to Section 34171(d)(2), which excludes RDA/sponsoring entity agreements from enforceable obligations.

In determining whether DOF's interpretation of the Dissolution Law was reasonable, the Court must reconcile the provisions of Section 34178 and Section 34171. Specifically, the Court must determine whether Section 34178, which authorized revival of the County/RDA agreements into "valid" and "binding" agreements on the successor agency, nonetheless precludes them from being considered enforceable obligations by DOF.

"The court's role in construing a statute is to 'ascertain the intent of the Legislature so as to effectuate the purpose of the law.' [Citation.] In determining the Legislature's intent, a court looks first to the words of the statute. [Citation.]....When looking to the words of the statute, a court gives the language its usual, ordinary meaning. [Citation.] If there is no ambiguity in the language, we presume the Legislature meant what it said and the plain meaning of the statute governs. [Citation.]" (*People v. Snook* (1997) 16 Cal.4th 1210, 1215 (citations omitted).)

The Court must consider the statutory language in the context of the entire statutory scheme of which it is a part. The various parts of a statutory enactment must be harmonized by considering the particular clause or section in the context of the entire statutory framework. (*People v. Whaley* (2008) 160 Cal.App.4th 779, 793.) The Court should give effect to every word of a statute, and avoid reading the statute as to render language surplusage. (*See*, *Reno v. Baird* (1988) 18 Cal.4th 640, 658.)

The language of Section 34178 indicates that revival of agreements makes them enforceable obligations. An "enforceable obligation" includes "any legally *binding* and enforceable agreement or contract that is not otherwise void as violating the debt limit or public policy." (Health and Saf. Code § 34167(d)(1)(E) (emphasis added).) The effect of Section 34178's revival provision is to make agreements between a successor agency and sponsoring agency of a former RDA "binding." (Section 34178(a).) Thus, to give meaning to the term "binding," a proper revival under Section 34178 would render such agreements enforceable obligations for purposes of the Dissolution Law.

If this were not so, it is unclear what Section 34178(a) would accomplish—that an oversight board could make such agreements "binding," on the successor agency, but not "enforceable obligations" for which successor agencies could receive RPTTF monies or make payments. To interpret Section 34178 in this manner would render this statute surplusage, as an Oversight Board's revival of an agreement would mean nothing.

DOF argues that Petitioner's interpretation of Section 34178 conflicts with the Dissolution Law, because the Legislature intended to freeze RDAs' activities, required successor agencies to wind down RDA affairs and not incur new enforceable obligations, specifically disapproved of agreements between RDAs and sponsoring entities because the transactions were not the product of arm's-length transactions. The Court does not see an inherent conflict.

First, while the Dissolution Law constrained successor agencies to winding down RDA affairs, it did not mandate immediate cessation of all redevelopment activities. Instead, it generally forbade "new" obligations. (AB X1 26, § 1, subds. (j)(1), (j)(4).) In addition to dissolving RDAs, the Legislature also wished to increase property tax revenues for cities counties, special districts, school and community college districts. (AB X1 26, § 1, sub. (j)(3).)

The Court recognizes that the Legislature disapproved of agreements between an RDA and sponsoring entity. However, as Petitioner argues, the Legislature could have believed that some projects authorized by RDA/County agreements *should* continue during the dissolution of RDAs. For example, some projects, if allowed to continue, could benefit taxing entities in the long-term by increasing property tax revenue. The composition of successor agency oversight boards includes representatives of local agencies, including those from taxing entities, which could determine whether a taxing entity's interest would be best served by continuing redevelopment work or not. Thus, the composition of oversight boards serves as a check on the Successor Agency's actions.

Here, the Oversight Board made express findings that continuing the Highway 12 and Roseland Village projects would be in the best interests of the County and other taxing entities and provide significant benefits, among other things, by increasing property tax revenues, providing safe routes for school and fire districts, and removing safety hazards and blighted conditions. The Oversight Board concluded that the agreements should be revived so that they would be deemed enforceable obligations. (AR, Exh. 10, 00136-00139.)

DOF also argues that the current version of Section 34178 and Section 34177.3(a), (enacted as part of AB 1484) reinforce the Legislature's intent that oversight boards not be allowed to revive agreements between an RDA and sponsoring entity. DOF argues that Section 34178 demonstrates that the Oversight Board did not have "blanket authority" to revive agreements without DOF's approval. DOF also argues that the oversight board effectively created a "new" enforceable obligation per Section 34177.3(a). Section 34177.3 provides:

> (a) Successor agencies shall lack the authority to, and shall not, create new enforceable obligations under the authority of the Community Redevelopment Law (Part 1 (commencing with Section 33000)) or begin new redevelopment work, except in compliance with an enforceable obligation that existed prior to June 28, 2011.

Even were the Court to conclude that Section 34177.3(a) and Section 34178 as amended applied retroactively to the Oversight Board's decision, the Court finds them unpersuasive. If the Court agreed that the Oversight Board created a "new" enforceable obligation in violation of Section 34177.3, then Section 34178's revival provisions have no effect—either as written on March 26, 2012, or as written today. The Court declines to interpret Section 34177.3 in such a way as to render Section 34178 surplusage.

The Court concludes that DOF abused its discretion when it determined that payments pursuant to the Roseland Village and Highway 12 Agreements were not enforceable obligations. Because the Court reaches this conclusion, it does not reach Petitioner's argument that DOF waived its objections to the Oversight Board action by failing to timely object.

b. DOF Did Not Abuse its Discretion in Characterizing Project Expenses as Administrative Expenses on the ROPS III Submission

Petitioner argues that DOF abused its discretion in classifying various items listed on the Successor Agency's ROPS III submission as administrative expenses, rather than enforceable obligations that would receive RPTTF monies. A successor agency may receive up to $250,000 or up to 3% for its RPTTF funding for administrative expenses for a fiscal year. (AR, 56, 01724; Health & Saf. Code, § 34171(b).)

Petitioner's ROPS III submission shows that it sought RPTTF funding for the following expenses:

- Item 76: "Financial Services for Successor Agency"
- Item 77: "Legal Services for Successor Agency"
- Item 78: "Legal Services for Oversight Board, if deemed necessary and appropriate"
- Item 83: "Lease Vehicles for Work-Related Travel"
- Item 91: "Post notices in newspapers of general distribution"

(AR 35, 1076.) DOF's December 18, 2012 final ROPS determination classified items 76, 77, 78, 89 and 91 as administrative expenses and not enforceable obligations. Petitioner argues that these items should *not* be considered administrative expenses.

Section 34171(b) defines "administrative cost allowance." It provides:

> "Administrative cost allowances shall exclude any litigation expenses related to assets or obligations, settlements and judgments, and the costs of maintaining assets prior to disposition. Employee costs associated with work on specific project implementation activities, including, but not limited to, construction inspection, project management, or actual construction, shall be considered project-specific costs and shall not constitute administrative costs."

(Section 34171(b).) The description of the expenses on the ROPS III submission is not specific enough to show that items 76, 77, 78, 89 and 91 are excluded from the definition of administrative costs. Petitioner has cited to no other specific evidence in the record to support a contrary conclusion.[4]

Petitioner argues that DOF abused its discretion because it classified the expenses as administrative costs without considering further evidence. However, Petitioner bore the burden of showing to DOF that the items were enforceable obligations in the first place. Petitioner has not shown that that it did so, and cites to no specific evidence in the record that would show that the items should be excluded from administrative costs. Thus, Petitioner has not met its burden of pleading by showing that DOF abused its discretion in concluding that the items were administrative costs. (*See*, *California Corr. Peace Officers Assoc. v. State Pers. Bd.* (1995) 10 Cal.4th 1133, 1153-1154.)

[4] Petitioner cites to Exhibit 48, a 31-page document to assert that it met and conferred with DOF regarding the disputed costs.

c. The True-Up Payment

i. The True-Up Payment Does not Violate the California Constitution

Petitioner challenges the true-up payment demand made pursuant to Section 34183.5 on two grounds. Petitioner first argues that the true-up statute violates the California Constitution. The Court disagrees.

Petitioner states that imposition of the true-up payment violated Article XIII, section 25.5, subdivision (a)(7) of the California Constitution. This provision forbids the Legislature from enacting a statute requiring a RDA (1) to pay, remit, loan, or otherwise transfer, directly or indirectly, taxes on ad valorem real property and tangible personal property allocated to the agency pursuant to Section 16 of Article XVI to or for the benefit of the State, any agency of the State, or any jurisdiction; or (2) to use, restrict, or assign a particular purpose for such taxes for the benefit of the State, any agency of the State, or any jurisdiction. (Cal. Const. art XII, § 24.5(a)(7).)

Because the true-up payment would have come from monies that were originally ad valorem property taxes, Petitioner argues that the true-up payment violates the California Constitution.

The California Supreme Court, in *CRA v. Matosantos*, *supra*, 53 Cal.4th 231, considered AB X1 26 (the first component of the Dissolution Law) and its relationship to this constitutional provision (also Proposition 22). The Court concluded that Proposition 22 neither implicitly nor explicitly rescinded the Legislature's power to dissolve redevelopment agencies. (*Id*., at pp. 241, 261.) "The protection granted [by Proposition 22]…is conditioned on the redevelopment agencies' existing and having property tax increment allocated to them. (*Id*., at 262.) "Proposition 22's limit on state restrictions of redevelopment agencies' use of their funds is best read as limiting the Legislature's powers during the operation, rather than the dissolution, of redevelopment agencies." (*Id*., at 263.) *Matosantos* concluded that AB X1 26 did not violate Proposition 22.

The true-up provision was a direct response to the *Matosantos* decision to stay some of the operative provisions of AB X1 26, while the Court considered the new law, and reform some of the original statutory deadlines that had passed and caused over- and under payment of monies in January 2012. (*CRA v. Matosantos*, *supra*, 53 Cal.4th at 275; Health and Saf. Code § 34183.5(a).)

In upholding AB X1 26, the Court was clear that the redistribution of monies was a "valid enactment" and that the period covered by the first ROPS process was "unchanged." (*CRA v. Matosantos*, *supra*, 53 Cal.4th at pp. 274-275, n.26.)

The true-up provision of Section 34183.5 effectuated the substantive provisions of the Dissolution Law by imposing new deadlines and requiring payment on the overpayments.

Thus, the Legislature's enactment of the true-up payment in AB 1484 is consistent with the Supreme Court's ruling upholding AB X1 26.

Accordingly, Petitioner has not shown that the true-up provision is unconstitutional.

i. Petitioner Has not Met its Burden of Pleading to Obtain Reimbursement of a Specific Amount, but a Remedy May Remain Available

Petitioner seeks a writ of mandate "directing DOF to approve reimbursement of $2,222,375 to the Successor Agency from the Successor Agency's RPTTF." (Petition, 21:23-24.) This was the amount of monies demanded to be paid by the Auditor-Controller which utilized DOF's proposed calculations.

As discussed earlier, the Auditor-Controller calculated the amount of the true-up payment, in reliance on DOF's determinations regarding whether items on the ROPS I schedule were enforceable obligations. (*See*, Health & Saf. Code, § 34183.5(a), (b)(2)(A).)

Thus, Petitioner argues that DOF instructed the Auditor-Controller to base its demand on DOF's improper determination that Highway 12 and Roseland Village agreement expenditures were not enforceable obligations on the ROPS I submission. Petitioner also argues that one of DOF's calculations was incorrect.

Petitioner has not met its burden of showing that it is entitled to a writ of mandate directing DOF to "approve reimbursement" of the specific amount of $2,222,375.

For example, Petitioner avers that DOF found that a requested expenditure of $744,263 pursuant to the Roseland Village agreement was not an enforceable obligation. Petitioner also contends that DOF improperly "refused to approve expenditure" of $4,845,589 during the ROPS I period for the Roseland Village and Highway 12 projects. (See, Memorandum of Points and Authorities (MPAs) p. 34.)

However, Petitioner has provided inadequate citations to the administrative record. The Court cannot confirm that Petitioner's assertions about the ROPS I amounts listed for the agreements, expenditures, or other calculations are accurate. The Court also cannot determine from the citations that DOF's disapprovals were for these specific amounts.

For example, in the MPAs, Petitioner cites to various letters from DOF disapproving specific line items for *total*, not specific amounts. (See AR, Exh. 12, 00154.) Petitioner also does not cite to the specific pages in the record regarding its ROPS I submission line items. It is unclear how Petitioner has concluded that the specific amounts of monies listed in the Memorandum of Points and Authorities is accurate.

Because the Court cannot confirm the specific monetary amounts approved or disapproved as enforceable obligations it cannot consider whether the specific amount of

the true-up payment is accurate. As to this part of Petitioner's claim, Petitioner has failed to meet its burden of pleading that it is entitled to reimbursement of a specific amount of monies. (*See, California Corr. Peace Officers Assoc. v. State Pers. Bd., supra,* 10 Cal.4th at 1153-1154 (in a petition for writ of mandate, the petitioner bears the burden of pleading and proving the facts on which the claim for relief is based).) The Court will not independently review the record to discern what the specific monetary amounts are, in light of Petitioner's failure to carry its burden. (*Tracy First v. City of Tracy* (2009) 177 Cal.App.4th 912. 934-935.)

However, the parties do not dispute that the "true-up" demand, was based in part on DOF's decisions regarding whether expenditures for the Highway 12 and Roseland Village agreement were enforceable obligations. As discussed above, this Court has found that such agreements *are* enforceable obligations.

Accordingly, DOF abused its discretion to the extent that its recommended calculation of the true-up payment was based on its conclusion that Highway 12 and Roseland Village agreements were not enforceable obligations.

Petitioner asks the Court to "order DOF to correct its error," and order DOF to "approve reimbursement" of the monies, but cites no authority in the Dissolution Law as to what the Court should specifically order DOF to do. Moreover, the monies from Petitioner's true-up payment were never in possession of DOF and may not be recoverable from DOF. The Court assumes that the monies from the true-up payment have since been disbursed to the taxing entities.

The parties appear to agree that if Petitioner "overpaid" for the Highway 12 and Roseland Village agreement expenditures, Petitioner could request RPTTF on future ROPS submissions, and receive RPTTF, if it exists. (Opposition, 20:18-20, MPAs, 35:10-12.)

Accordingly, the Court issues no tentative ruling on whether Petitioner is entitled to a writ of mandate regarding the true-up payment. The parties are therefore directed to appear for oral argument and answer the following questions. The Court requests that the parties provide all citations to relevant legal authority.

1) If the Court finds that DOF abused its discretion in calculating the amount of the true-up payment based on DOF's prior determination that the Highway 12 and Roseland Village agreements were not enforceable obligations, what specific remedy may Petitioner seek against DOF, under the Dissolution Law or other relevant laws?

2) Assuming that Petitioner is entitled to reimbursement of some amount of the true-up payment, what steps could DOF take to ensure that Petitioner receives reimbursement of this amount, or assist Petitioner in recovering some or all of this amount?