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Our File No. 52008.0004

SUPREME COURT COPY April 13, 2017

Honorable Chief Justice Cantil-Sakauye and Associate Justices of the California Supreme Court 350 McAllister Street San Francisco, CA 94102-4797

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Jorge Navarrete Clerk

Deputy

Re: City of San Buenaventura v. United Water Conservation District and Board of Directors of United Water Conservation District (Case No. S226036): Notice of New Authority

Honorable Chief Justice and Associate Justices:

I represent the City of San Buenaventura (the "City") in the above-captioned appeal. I write under California Rules of Court, rule 8.520(d), to inform the Court of a new authority pertinent to this appeal: *Manteca Unified School District v. Reclamation District No. 17 et al.* (Apr. 7, 2016, C077906) ___ Cal.App.5th ___ [2017 WL 1291330] (*Manteca Unified*).

Manteca Unified involved a school district's challenge to an assessment levied by a reclamation district based on the exemption for school districts in Water Code section 51200. (Manteca Unified, supra, ___ Cal.App.5th ___ [p. 2].) Defendant reclamation district argued its assessment was valid under section 4 of article XIII D of the California Constitution (Proposition 218), which provides that no agency is "exempt[] from [an] assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." (Ibid. [p. 9].) The Manteca Unified court agreed with the reclamation district, finding Proposition 218, "which supersedes section 51200 in both time and stature," "unambiguously conditions any continuing benefit assessment exemption [under section 51200] on a showing by clear and convincing evidence of no special benefit." (Ibid. [pp. 9, 12].)

Honorable Chief Justice Cantil-Sakauye and Associate Justices of the California Supreme Court April 13, 2017 Page 2

Manteca Unified is relevant to the validity of Water Code section 75594, which requires United Water Conservation District (the "District") to charge municipal and industrial groundwater users from three to five times what it charges agricultural groundwater users, after the adoption of Proposition 218 and whether the District's charges violate Proposition 218. The City discussed these issues in its Opening Brief at pages 40 to 53 and 61 to 64, in the Reply Brief at pages 29 to 31, and in the Answer to Briefs filed by Amicus Curiae at pages 76 to 80.

If the Court would prefer that the parties provide supplemental briefing that discusses the relevance of this new authority to this case, the City would be happy to do so.

Respectfully,

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Daws Program

David J. Ruderman SBN: 245989

DJR:dr

Enclosure: Proof of service

PROOF OF SERVICE

City of San Buenaventura v. United Water Conservation District, et al.

Supreme Court Case No. S226036

Court of Appeal, Second Appellate District, Div. 6, Case No. B251810

Santa Barbara Superior Court Case Nos. VENCI 00401714 & 1414739

I, Ashley A. Lloyd, declare:

I am employed in the County of Nevada, State of California. I am over the age of 18 and not a party to the within action. My business address is 420 Sierra College Drive, Suite 140, Grass Valley, California 95945. On April 13, 2017, I served the document described as **LETTER REGARDING NEW AUTHORITY** on the interested parties in this action as by placing a true copy thereof enclosed in a sealed envelope addressed as follows:

SEE ATTACHED LIST

BY MAIL: The envelope was mailed with postage thereon fully prepaid. I am readily familiar with the firm's practice of collection and processing 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 Grass Valley, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if the postal cancellation date or postage meter date is more than one day after service of deposit for mailing in affidavit.

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

Executed on April 13, 2017, at Grass Valley, California.

Ashley A. I

SERVICE LIST

City of San Buenaventura v. United Water Conservation District, et al. Supreme Court Case No. S226036

Court of Appeal, Second Appellate District, Div. 6, Case No. B251810 Santa Barbara Superior Court Case Nos. VENCI 00401714 & 1414739

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