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Supreme Court of California
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CASE NO. S281797

IN THE SUPREME COURT OF CALIFORNIA

LELAND TRAIMAN,

Plaintiff and Respondent,

v.

ALAMEDA UNIFIED SCHOOL DISTRICT,

Defendant and Appellant.

REPLY TO THE ANSWER TO PETITION FOR REVIEW

After An Opinion By The Court of Appeal
First Appellate District, Division Five,
Consolidated Case Nos. A164935 and A166022

On Appeal from the Superior Court for the State of California.
County of Alameda, Case No. RG20061550
Hon. Julia Spain, Dept. 520

David Brillant (SBN 220895)
dbrillant@brillantlaw.com
Cameren N. Ripoli (SBN 318045)
cripoli@brillantlaw.com
BRILLANT LAW FIRM
2540 Camino Diablo, Suite 200
Walnut Creek, CA 94597
Telephone: (925) 274-1400
Facsimile: (925) 274-9696

Attorneys for Plaintiff-Respondent
LELAND TRAIMAN

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The crux of this dispute revolves around a pivotal question of legislative interpretation: How can Government Code section 50079, which expressly prohibits multiple tax classifications of property and taxpayers, tacitly allow for implied classifications within its tax structures? Both AUSD and the Court of Appeal in *Traiman* tread on thin ice, positing that the formulas embodied in Measure A align with the text, context, and purpose of Section 50079 and 25 enabling statutes with the same legal constraints. *Traiman's* interpretation diverges from Section 50079's demand for uniform application, allowing only a reduced rate for unimproved property. It also overlooks the legislative stance against multiple classifications, principles outlined in *Borikas*, and vital canons of construction. *Traiman's* inconsistent approach, endorsing caps and floors yet simultaneously confirming express classifications based on property size are impermissible, underscores a profound misalignment from California law.

I.

TRAIMAN SIGNIFICANTLY DEVIATES FROM FOUNDATIONAL PRINCIPLES IN *BORIKAS* AND *DONDLINGER* REGARDING SECTION 50079'S UNIFORMITY MANDATE

AUSD asserts a seamless alignment between the *Traiman* and *Borikas* decisions, arguing that *Traiman* merely refines *Borikas'* principles within the framework of Section 50079. However, this stance overlooks a fundamental shared element—both tax measures in *Borikas* and *Traiman* incorporated caps on their fixed rate square footage taxes.

• ***Borikas'* Measure H**: Commercial and Industrial properties over 2,000 square feet were taxed at $0.15 per square foot with a maximum limit of $9,500 per year. (*Borikas v. Alameda Unified School Dist.* (2013) 214 Cal.App.4th 135, 140.)

• ***Traiman's* Measure A**: Improved parcels were taxed $0.265 per building square foot, capped at $7,999 per parcel. (*Traiman v. Alameda Unified School District* (2023) 94 Cal.App.5th 89, 93.)

Despite the undeniable parallels between the tax measures in *Borikas* and *Traiman*, the two cases stand in stark conflict. Mr. Traiman's Petition highlights a clear dilemma—*Borikas* and *Traiman* are irreconcilable and cannot simultaneously stand as precedent. For the integrity of Section 50079 and consistent legal interpretation, this Court must determine which precedent endures and which must yield.

A. *BORIKAS* UNEQUIVOCALLY PROHIBITS CAPS AND DIFFERENTIAL TAX RATES AS CONTRARY TO SECTION 50079'S UNIFORMITY MANDATE

In *Borikas*, the Court of Appeal's language is unequivocal in its assessment of Measure H. "Measure H's property classifications and differential tax burdens exceed the District's taxing authority under section 50079." (*Borikas*, *supra*, 214 Cal.App.4th 140.) This statement underscores the inherent non-uniformity of the measure. It effectively creates express and implied categories of properties, contravening the essence of uniform taxation. Further, *Borikas* contends that the language of section 50079, by design, is restrictive. *Borikas* elaborates,

stating that the "plain language of section 50079 and attendant rules of statutory construction demonstrate the definitional language at issue is language of limitation and does not empower school districts to classify taxpayers and property, and impose different tax rates." (*Borikas, supra,* 214 Cal.App.4th 151.) Later *Borikas* states the phrase "apply uniformly" "is language of limitation and does not. . . authorize local districts to establish classifications and impose differential tax rates." (*Id.* at p. 163.) *Borikas* underlines its holding that any form of classification, whether express or implied, infringes Section 50079's uniform application mandate.

Borikas further highlights its rigorous adherence to Section 50079's text, context, and purpose when reflecting upon legislative intent. Specifically, *Borikas* emphasizes that including "apply uniformly" in the enabling statutes indicates a legislative intention against differentiation in tax rates. The observation that "when the Legislature added the 'apply uniformly' language... it viewed classification and differential tax rates as matters requiring express authorization" underscores the emphasis on unequivocal uniformity in taxation. (*Ibid*.)

Borikas unequivocally emphasized Section 50079's mandate for uniformity. Uniformity cannot be bypassed or circumvented through implied means. Justice Marchiano's concurring opinion highlights the legislative intent behind the statute, noting that when the Legislature wanted to permit specific classifications, they did so explicitly. As he observed,

> Within the statutory framework of article 3.8, section 50079 is immediately followed by section 50079.1 whereby the Legislature specifically authorized community college districts to impose differentiated non-uniform taxes for unimproved real property as opposed to other property: "special taxes shall be applied uniformly to all taxpayers or real property within the district, except that unimproved property may be taxed at a lower rate than improved property."

(*Borikas, supra,* 214 Cal.App.4th 170 (conc. opn. of Marchiano, J.).) If the Legislature intended for such classifications within Section 50079, they would have distinctly articulated it, just as they did in subsequent sections and the 2019 amendment, where it was modified to mirror Section 50079.1's express permission to tax unimproved property less than improved.

In stark contrast to the principles discussed in *Borikas*, the *Traiman* decision signals a profound deviation in interpreting Section 50079's mandate. Introducing the concept of a "uniform tax formula," *Traiman* advances a novel perspective that is not grounded in the text, context, or purpose of Section 50079. This theory seems conjured out of thin air, leaping from established interpretations. *Traiman* notes, "[t]he Measure A tax applies uniformly within the meaning of section 50079 because every nonexempt taxpayer and every improved parcel in the District is taxed using the same formula." (*Traiman, supra,* 94 Cal.App.5th 93.) Further, it elaborates that Section 50079 "does not further require that the application of the tax *result* in an identical effective tax rate for every taxpayer and every property." (*Id.* at p. 98.) The assertion here is evident, "the same tax formula is

imposed on every nonexempt taxpayer and as to every improved property in the District." (*Id.* at p. 96.) This pivot to a uniform tax formula instead of a fixed uniform rate, as expressed in Section 50079, indicates a significant departure from the foundational principles articulated in *Borikas*.

Where *Borikas* found caps disrupt uniformity, *Traiman* contends that varying effective tax rates emerging from a formula is not contrary to Section 50079's uniformity mandate. "[T]he same tax formula is imposed on every nonexempt taxpayer and as to every improved property in the District" encapsulates this perspective. (*Ibid.*) A further divergence emerges when *Traiman* declares that a tax's resultant "non-uniform effective rate" does not violate the uniformity clause. (*Id.* at p. 106.) Whereas *Borikas* deemed caps impermissible, *Traiman* asserts that caps and resultant disparities are permissible, provided the measure operates under a universally applied formula. *Traiman's* delineation between "explicitly classifying properties and taxing them separately" and "using a tax formula resulting in varied rates" underscores the profound chasm in interpretation between the two decisions. (*Id.* at p. 106.)

Traiman starkly contradicts *Borikas'* unequivocal ban on tax caps under Section 50079. While *Traiman* claims superficial factual differences, the core facts are indistinguishable—a tax per building square foot capped in the thousands of dollars. Yet *Traiman* upheld a cap while *Borikas* struck one down under the same statute. Section 50079 cannot simultaneously allow and forbid tax caps resulting in non-uniform effective rates. Litigants

and lower courts now face an impossible dilemma—follow *Traiman* despite its incompatibility with statutory text or adhere to *Borikas,* though it directly conflicts with *Traiman.* Granting review is essential to provide definitive guidance on an issue with conflicting viewpoints impacting Section 50079 and 25 other special tax enabling statutes. This Court must choose either *Traiman* or *Borikas*.

B. *TRAIMAN* RADICALLY DEPARTS FROM *DONDLINGER'S* DISTINCTION BETWEEN UNIFORM TAX APPLICATION AND OUTCOME

While *Traiman* purports to align with *Dondlinger*, a closer examination reveals a pronounced deviation from its foundational tenets. The *Dondlinger* ruling explained the distinction between "uniform application" and "uniform outcome." *Dondlinger* determined that while the tax formula must be consistent for all properties, the final tax liability can differ based on the property's dimensions, whether the parcel's size or the improvements. In plain language, *Dondlinger* said that the term "apply uniformly" contained in Public Resource Code section 5566

> [does not] require a uniform *effect* or *outcome*, but rather uniform *application*. We disagree with [Mr.] Dondlinger's most basic premise that the tax is not uniformly applied because arithmetic functions render outcomes different for different taxpayers based on property size, type, or use, regardless of how taxpayer is defined. Each taxpayer is required to pay the same 1.5 cents per square foot of structural improvements

> on their real property not used for parking.

(*Dondlinger v. Los Angeles County Regional Park & Open Space Dist.* (2019) 31 Cal.App.5th 994, 1001.)

Traiman alters *Dondlinger's* distinction between application and outcome. Section 50079, at its core, requires that special taxes "apply uniformly to all taxpayers or all real property within the school district." (Gov. Code, § 50079, subd. (b)(1).) The straightforward reading of this provision underscores the necessity of a consistent methodology or application in determining tax liabilities. Uniform application does not concern itself with the ultimate tax liability or outcome. Instead, it mandates a consistent process for all, free from implied classifications embedded within a formula. Given that "arithmetic functions render outcomes different for different taxpayers based on property size," it is self-evident that any mathematical formula using a fixed coefficient tax rate multiplied by a variable, the size of a property, or its improvements, will naturally produce varied results. *(Dondlinger, supra,* 31 Cal.App.5th 1001.)

Dondlinger and *Borikas* illuminate the Legislature's intention regarding the "apply uniformly" phrase. *Dondlinger* provides no basis for special taxing districts to incorporate caps, floors, or implied classifications within the formula's variable. *Borikas* meticulously dissected the prohibitions of Section 50079 against unauthorized classifications, establishing that the Legislature intended classifications and differential tax rates as

matters necessitating express authorization. Both decisions emphasize a uniform tax rate applied consistently across properties. While outcomes may vary due to property differences, the core principle of uniformity remains intact.

Traiman's endorsement of implied classifications sharply diverges from the tenets established by *Dondlinger* and *Borikas*. While past rulings emphasize that uniformity comes from applying a consistent tax rate, *Traiman* blurs this principle or misunderstands it. By suggesting that tax formulas with implied or de facto classifications can satisfy Section 50079's mandates, *Traiman* not only clashes with the text, context, and purpose of the "apply uniformly" mandate in Section 50079 and the 25 analogous enabling statutes but also departs significantly from the jurisprudential framework outlined in *Borikas* and reaffirmed in *Dondlinger*.

C. *TRAIMAN'S* "TAX FORMULA" CONCEPT CONFLICTS WITH *BORIKAS* AND *DONDLINGER'S* INTERPRETATION OF THE UNIFORM RATE APPLICATION MANDATE

Traiman's declaration that "different outcomes for taxpayers, such as their effective tax rates, due to the application of a tax formula does not mean the tax formula fails the uniform application test" markedly deviates from the foundational principles enshrined in Section 50079. (*Traiman*, *supra*, 94 Cal.App.5th 102.) It is crucial to note that Section 50079 does not express or imply a "formula"; instead, it explicitly mentions a "rate." The section defines "qualified special taxes" as those that "apply uniformly to all taxpayers or all real property within the

school district" while permitting unimproved property to be taxed at a notably lower rate than improved property. (Gov. Code, § 50079, subd. (b)(1)). This language stresses the importance of applying a rate uniformly, signaling the statute's emphasis on consistent application, and does not mention a uniform outcome.

However, *Traiman* seems to build a straw man argument by misreading *Borikas*, focusing exclusively on the tax outcome rather than the application. By shifting the focus to uniform outcomes and claiming *Borikas* did not necessitate identical effective rates per square foot for every taxpayer, *Traiman* misconstrued uniformity. (*Traiman*, *supra*, 94 Cal.App.5th 102.) This misinterpretation obscures the foundational distinction between "uniform application" and "uniform outcome." *Dondlinger* further clarifies this point, underscoring the importance of uniformly applying a non-variable tax rate across a spectrum of properties. Troublingly, *Traiman's* endorsement of a "uniform tax formula" interpretation allows for implied classifications based on different implied rates, ensuring an unstable legal landscape.

II.

TRAIMAN EGREGIOUSLY MISREADS 50079(B)(2) TO NEGATE THE STATUTE'S CATEGORICAL PROHIBITION AGAINST DIFFERENTIAL TAX CLASSIFICATIONS

Crucially, *Traiman* misconstrues Section 50079 subsection (b)(2), asserting that the statute permits a uniform tax formula, even though the statute speaks of a uniform rate. *Traiman* posits that this subsection permits implied classifications. (*Traiman*,

supra, 94 Cal.App.5th 107.) *Traiman* errs. Subsection (b)(2) explicitly states that qualified special taxes cannot target specific property classes or taxpayer categories. (Gov. Code, § 50079, subd. (b)(2).) This provision serves as a protective barrier, preventing both blatant and subtle classifications within a special tax.

Section 50079's subsection (b)(1) defines qualified special taxes, emphasizing uniform application to all taxpayers or properties, except for a potential rate difference between improved and unimproved properties. Meanwhile, subsection (b)(2) clarifies what does not qualify, explicitly barring specific classifications of property or taxpayers. Together, these subsections highlight the statute's focus on uniformity: while (b)(1) establishes what constitutes a qualified uniform special tax, (b)(2) expressly prohibits classifications. The Legislature's dual directives in Section 50079 express an intention that special taxes must be uniform and free of all unexpressed different tax classifications and burdens. *Traiman's* interpretation, permitting implied classifications, contradicts Section 50079's text and the precedents of *Borikas* and *Dondlinger*, enabling the very tax disparities the Legislature sought to avoid.

III.

TRAIMAN DEFIES THE NEGATIVE IMPLICATION CANON BY INVENTING LEGISLATIVE INTENT FROM SILENCE

Traiman's interpretation of Section 50079 represents a clear departure from the principles of the negative implication

canon. The opinion suggests that Section 50079 implicitly allows caps due to its lack of explicit prohibition against them. (*Traiman*, *supra*, 94 Cal.App.5th 105.) This perspective misrepresents the essence of the canon, *expressio unius est exclusio alterius*, which posits that the express mention of one thing necessarily excludes all others. Given Section 50079's explicit directive that taxes must be "uniformly applied," that school districts cannot create classifications, and that the sole exception allows for a lesser rate on unimproved properties, no room exists for other classifications, be they express or implied. *Traiman's* reading invents a notion that the absence of a specific prohibition translates to the Legislature's tacit approval, which distorts a foundational canon of statutory interpretation.

Equally as important, such an interpretation contradicts the Legislature's penchant for clarity and precision. Historically, when the Legislature wants to communicate a specific intention, it does so directly. It does not hint or suggest through ambiguity––it states unequivocally. Importantly, as co-participants in a textual conversation with the Legislature, the courts must honor this precision. They should interpret the statutes based on their precise wording, especially when the Legislature has amended the statute multiple times for clarity—as is the case with Section 50079. Furthermore, courts should avoid looking outside its text for interpretation when a statute is unambiguous. (*Borikas*, *supra*, 214 Cal.App.4th 151.) Inferring permission from legislative silence is unfounded and overlooks the Legislature's emphasis on precision.

IV.

IN REFRAMING THE REMEDY, *TRAIMAN* PROFOUNDLY MISAPPREHENDS *BORIKAS'* INTENT OF UNIFORM TAX APPLICATION

In a calculated shift of emphasis, *Traiman* reshaped *Borikas'* uniform flat tax remedy—crafted under the severability doctrine—portraying it as a non-uniform square footage tax that supports the conclusion that caps are permissible. *Traiman* notes, "[b]y applying the flat tax to every property, the effective tax rate per square foot would vary depending on the parcel's size," suggesting differing impacts on 1,000 square feet versus 30,000 square feet. (*Traiman*, *supra*, 94 Cal.App.5th 102.) This interpretation fundamentally misunderstands the difference between flat taxes and square footage taxes. A flat tax charges every parcel the same amount, with parcel size or square footage being irrelevant. A square footage tax, as its name suggests, derives its amount from the parcel's size, levying a consistent tax rate per square foot across all properties regardless of size, type, or use, with the one statutory exception being unimproved property "may be taxed at a *rate* lower than improved." (Gov. Code, § 50079, subd. (b)(1) italics added.) Although the two tax measures may result in differing total amounts based on property dimensions, they maintain uniformity within their respective structures. The pivotal issue arises when mechanisms like caps introduce diverging rates within an otherwise uniform square footage tax.

Traiman's transformation hinges on transitioning from the "per parcel" metric found in the *Borikas* remedy to a "square footage" metric. *Traiman* argues that this deconstruction uncovers inherent "de facto" classifications in all parcel taxes arising from differential effective tax rates dictated by property size. Yet, this view contradicts *Borikas'* construction that Section 50079 acts as a boundary precluding school districts from introducing classifications and imposing variant tax rates. (*Borikas*, *supra*, 214 Cal.App.4th 151; *Dondlinger, supra,* 31 Cal.App.5th 1001.) Without the express language in Section 50079 permitting districts to create different tax classifications or burdens, *Borikas* explained that districts are bound to apply a flat tax or a fixed uniform rate to all properties or taxpayers (*Id.* at p. 151.)

Traiman's attempt to reconcile its viewpoint with the *Borikas* remedy fundamentally misinterprets Section 50079's clear intent. By spotlighting the potential outcomes of the flat tax within different parcel frameworks, *Traiman* diverts from the heart of *Borikas'* intent—ensuring school districts propose consistent, classification-free tax measures. *Borikas* restructured Measure H to correct a flawed tax measure, using the most equitable remedy provided by the severability doctrine. However, *Traiman* misreads this. Instead of seeing it as a corrective action, *Traiman* interprets *Borikas'* remedy as an endorsement of varying effective rates—a stance *Borikas* explicitly rejected on the merits of Section 50079. *Traiman's* misunderstanding of

Borikas is profoundly troubling and urgently demands this Court's meticulous scrutiny.

V.

TRAIMAN ENABLES DISCRIMINATORY TAXATION THROUGH A PANDORA'S BOX OF IMPLIED CLASSIFICATIONS

AUSD dismissively asserts that Mr. Traiman only offers vague hints at potential discriminatory tax measures the *Traiman* decision might permit. They argue that Mr. Traiman's concerns amount to no more than baseless hyperbole. However, the genuine consequences of the *Traiman* ruling are not mere speculation. They are real, measurable, and have the potential for significant discriminatory impact across a wide swath of subjects related to Section 50079 and the 25 other special tax enabling statutes.

A. *TRAIMAN'S* APPROVAL OF CAPS TRIGGERS AN AVALANCHE OF FLOORS AND HYBRIDS THAT DEVOUR THE STATUTE'S EXPRESS UNIFORM TAX RATE

Under *Traiman's* reasoning, accepting tax caps naturally leads to endorsing tax floors or minimums. Caps, such as the $7,999 limit, protect larger properties from proportionate taxation based on size, resulting in an effective reduced rate for these expansive parcels. Conversely, floors could disproportionately burden smaller properties. For instance, if the district establishes a floor at $2,500, a small property owner,

whose tax might naturally be $1,000 based on size, could see their liability more than double.

Caps and floors, though different in function, are both mechanisms that deviate from a consistent uniform tax rate. They can be seamlessly integrated into tax structures, serving as implied classifications, often eluding voters who might not grasp the impact of the cap or floor. Caps undoubtedly clandestinely benefit the larger properties, especially when the tax measure does not indicate the number of properties that receive the benefit. Similarly, floors subtly discriminate against smaller properties, granting undue advantages to larger ones, especially when the tax measure obscures the number of properties reaping this benefit.

Given *Traiman's* explicit approval of caps and its implied acceptance of floors, it becomes apparent that it permits a "uniform tax formula" that integrates both. Envision a taxing district setting a fixed rate per square foot with a $7,999 cap and a $2,500 floor. While this cap protects larger properties, curbing their tax liabilities, the floor burdens smaller properties. The fixed tax rate influences mid-sized properties, making it moot for properties subject to the cap or the floor. Such a design, leveraging caps and floors, notably diverges from the Legislature's intent. If explicit classifications based on property attributes like size, type, or use are prohibited by the "apply uniformly" mandate, then logically, caps and floors in a tax formula—especially when influenced by property dimensions or improvements—should be off-limits. This method, tied

intrinsically to property specifics, subtly ushers in implicit classifications, deviating from the true spirit of a uniform tax. *Traiman's* stance, in light of these contradictions, challenges the very bedrock of legal precedent and legislative intent.

B. *TRAIMAN* UNLEASHES DISCRIMINATORY TAXATION BASED ON UNSANCTIONED FACTORS LIKE PROPERTY AGE AND OWNERSHIP DURATION

Traiman's interpretation of Section 50079 opens the door for tax structures that discriminate based on a property's age and on how long a person has owned the real property.

Property Age-Based Discrimination:

- All properties within the district are subject to a fixed tax rate of $2,500 per parcel; however, properties constructed over 30 years ago are subject to an additional 10% surcharge.
- All properties are taxed at a fixed rate of 26.5 cents per building square foot; however, buildings erected more than 30 years ago incur an additional 2.5 cents per square foot.

Duration of Ownership Discrimination:

- A flat tax rate of $1,500 on all properties, with an additional $100 surcharge for every year a property has been held by the same owner beyond 15 years.
- A fixed tax rate of 25 cents per building square foot for all properties, with an incremental 1 cent surcharge per square foot for each year the property has been under the same ownership beyond 15 years.

Both categories, whether targeting a property's age or duration under consistent ownership, introduce subtle yet insidious forms of discrimination. The first set potentially influences policy decisions favoring or burdening properties based on age, a discretion the Legislature did not envision with Section 50079. The latter set subtly penalizes prolonged property ownership, potentially discouraging long-term holds or introducing added layers of taxation for ownership exceeding certain thresholds.

Under the umbrella of *Traiman's* broad interpretation, such tax designs might find justification as they introduce implied classifications. Yet, the actual implications are unmistakable. They drift from the foundational principles of uniformity and fairness that the Legislature sought to safeguard through Section 50079's "language of limitation." Consequently, these potential tax structures veer dangerously away from the intended spirit of the statute.

C. *TRAIMAN* ALLOWS LOCATION-BASED DISCRIMINATORY TAXES

Another measure allowed by Traiman's interpretation of Section 50079 is one based on location.

• A flat tax rate of $2,000 on all properties, with an additional $500 surcharge for properties located within designated premium zones, such as coastal areas or downtown districts.

• A fixed tax rate of 30 cents per building square foot for all properties, with an incremental 5 cents per square foot surcharge for properties situated within the aforementioned premium zones.

Under *Traiman's* interpretation of Section 50079, tax measures can discriminate based on a property's location. While these measures may seem uniform, they inherently favor properties outside designated "premium" zones. The first measure applies a standard tax but adds a surcharge for properties in premium areas, potentially deterring investment or encouraging current owners to relocate. The second measure exacerbates this disparity by linking the surcharge to property size. This geographical discrimination can have economic consequences. The tax measure might depress values in "premium" zones while raising them in non-premium areas. Despite these implications, *Traiman's* silence on location-based differentiation suggests it does not prohibit such measures.

* * * *

Mr. Traiman asserts that none of these proposals comply with Section 50079 or other statutes emphasizing uniform application. Contrary to AUSD's assertion, these are not mere exaggerations. They highlight the real-world implications of the *Traiman* decision, which introduces a formula without defining its limits. These examples underscore potential discriminatory tax schemes *Traiman* could enable.

VI.

CONCLUSION

The divergence between the *Traiman* and *Borikas* decisions and the text of Section 50079 presents a critical juncture in legal interpretation. With Section 50079 and 25 other special tax enabling statutes being affected, the implications of this disparity are vast and profound. The Supreme Court must determine which decision—*Borikas* or *Traiman*—faithfully aligns with the text, context, and purpose of the "apply uniformly" mandate. The stakes are high, underscoring the paramount importance of the Supreme Court's guidance.

Dated: October 12, 2023

Respectfully submitted,

BRILLANT LAW FIRM

By: /s/ David Brillant
_____

David Brillant
dbrillant@brillantlaw.com
Attorneys for Plaintiff and Respondent LELAND TRAIMAN

CERTIFICATE OF WORD COUNT

Pursuant to California Rules of Court, Rule 8.504(d)(1), Mr. Traiman's REPLY TO THE ANSWER TO PETITION FOR REVIEW was produced using a 13-point Century Schoolbook type style and contains 3921 words, according to the computer program, Microsoft Word, used to prepare the Petition.

Dated: October 12, 2023

/s/ David Brillant

_____

David Brillant

PROOF OF SERVICE

I, Christine Boccia, declare:

I am employed in Contra Costa County, State of California, am over the age of eighteen years, and not a party to the within action. My business address is 2540 Camino Diablo, Suite 200, Walnut Creek, California 94597. On the date set forth below, I served the within:

REPLY TO THE ANSWER TO PETITION FOR REVIEW

on the parties in this action as follows:

Sue Ann Salmon Evans, Esq. William B. Tunick, Esq. DANNIS WOLIVER KELLEY 444 W. Ocean Blvd., Suite 1750 Long Beach, CA 90802 Email: sevans@dwkesq.com wtunick@dwkesq.com	Attorneys for Defendant and Appellant THE ALAMEDA UNIFIED SCHOOL DISTRICT

Court of Appeal, First District
350 McAllister Street
San Francisco, CA 94102
Email: FirstDistrict@jud.ca.gov

[X] (By Electronic Service) I caused the document(s) to be transmitted electronically through TrueFiling. My email address is cboccia@brillantlaw.com

And

Clerk of the Court
Superior Court of California
County of Alameda
Hayward Hall of Justice
24405 Amador Street
Hayward, CA 94501

[**X**] (By U.S. Mail) I caused each such envelope to be served by depositing same, with postage thereon fully prepaid, to be placed in the United States Postal Service in the ordinary course of business at Walnut Creek, California.

I declare under penalty of perjury that the foregoing is true and correct, and that this declaration was executed on October 12, 2023, at Walnut Creek, California.

/s/ Christine Boccia

_____

Christine Boccia