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Clerk of the Superior Court
By T. Cutts ,Deputy Clerk

6 SUPERIOR COURT OF CALIFORNIA
7 COUNTY OF SAN DIEGO - CENTRAL DIVISION

8 DARRYL COTTON, an individual,
9 Plaintiff and Petitioner

v.

10 CITY OF SAN DIEGO, A Municipal Corporation;
11 and DOES 1-100

12 Defendants and Respondents.

Case No.: 25CU017134C

**VERIFIED FIRST AMENDED
COMPLAINT FOR DECLARATORY AND
INJUNCTIVE RELIEF AND PETITION
FOR WRIT OF MANDATE UNDER THE
CALIFORNIA PUBLIC RECORDS ACT
AND OTHER LAWS**

Hearing Date: Not Set
Hearing Time: Not Set
Judge: Hon. Matthew C. Braner
Courtroom: C-60
Complaint Filed: March 28, 2025
Trial: Not Set

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18 Plaintiff and Petitioner, DARRYL COTTON (“COTTON, I or MY”) alleges as follows:

19 **INTRODUCTION**

20 1. COTTON brings this action under the California Public Records Act (“CPRA”) as well
21 as the California Constitution, the common law, and other legal authorities. COTTON has made multiple
22 lawful CPRA requests to the CITY OF SAN DIEGO (“CITY”) as Defendant/Respondents, but they have
23 illegally failed to disclose the responsive public records.

24 2. COTTON submits this VERIFIED FIRST AMENDED COMPLAINT (“FAC”) to
25 provide the Court with an improved narrative from his original complaint, which better describes the
26 multiple COTTON CPRA’s that have sought confirmation of certain Cannabis Business Tax (“CBT”)
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1 payments due the city, which were determined by audit to be owed by adult-use cannabis businesses,
2 operators and licensees, and which, COTTON, upon information and belief, alleges remain unpaid.

3 3. COTTON submits that the CITY is experiencing budget shortfalls because of, *inter alia*,
4 these unpaid CBT payments, which have resulted in the CITY now imposing fees on what was previously
5 offered as free services to the public, i.e. parking at Balboa Park, and the implementation of residential
6 permit fee parking in designated zones.

7 Making up for those budget shortfalls is a clear public policy issue that harms taxpayers, the
8 CITY's General Fund and public fiscal oversight in the absence of uniform and non-selective
9 enforcement of tax laws, reaching to unequal protection of the laws, (as is demonstrated, *infra* at 15.c).

10 PARTIES

11 4. COTTON is a resident of the City of San Diego and is acting on his own behalf, both as
12 a taxpayer and a concerned citizen. COTTON is a government "watchdog" who is driven to ensure that
13 public agencies comply with all applicable laws aimed at promoting transparency and accountability in
14 government.

15 5. The CITY is a "local agency" within the meaning of Government Code Section 6252.

16 6. The true names and capacities of the Defendant/Respondents identified as DOES 1
17 through 100 are unknown to COTTON, who will seek the Court's permission to amend this pleading to
18 allege the true names and capacities as soon as they are ascertained. COTTON is informed, believes and,
19 on that basis, alleges that each of the fictitiously named Defendants/Respondents 1 through 100 has
20 jurisdiction by law over one or more aspects of the public records that are the subject of this lawsuit or
21 has some other cognizable interest in the public records.

22 7. COTTON is informed, believes and, on that basis, alleges that, at all times stated in this
23 pleading, each Defendant/Respondent was the agent, employee, servant, subordinate or superior of every
24 other and was, in doing the things alleged in this pleading, acting under color of law within the scope of
25 said agency, servitude, or employment and with the full knowledge or subsequent ratification of his
26 principals, masters and employers. Alternatively, in doing the things alleged in this pleading, each
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1 Defendant/Respondent was acting alone and solely to further his or her own interests. Alternatively, some
2 of the Defendant/Respondents, acting as others' supervisors, under the doctrine of *respondeat superior*
3 have failed in their duty to see that their subordinates' actions were and remained lawful.

4 **JURISDICTION and VENUE**

5 8. The Court has jurisdiction over this lawsuit pursuant to Government Code §§ 6253, 6258,
6 6259, 7922.000 *et seq.*, 7922.530 and 7922.535 (segregability statutes which requires agencies to disclose
7 non-exempt portions of records), 7922.600(a)(assist in identifying records that are responsive to the
8 request or the purpose of the request, if stated); Code of Civil Procedure Sections 526a, 1060 *et seq.*, and
9 1084 *et seq.*; the California Constitution, and the common law, amongst other provisions of law.

10 9. Venue in the Court is proper because the obligations, liabilities and violations of law
11 alleged in this pleading occurred in the County of San Diego in the State of California.

12 **FIRST CAUSE OF ACTION:**
13 **Violation of Open-Government Laws**
14 **(Against All Defendants/Respondents)**

15 10. The preceding allegations in this pleading are fully incorporated into this paragraph.

16 11. This action seeks production of existing public records under the CPRA, not creation of
17 new reports, certifications, or declarations of facts by the CITY.

18 12. On or about February 23, 2025, COTTON submitted a request to CITY for certain public
19 records, identified as **PRA 25-1455**, pertaining to the payment status of a post audit/appeal assessment
20 by the CITY of \$542,727.07. (See "PRA-1455" at Exhibit A)

21 13. On March 6, 2025, the CITY responded by closing the request citing "*Any documents*
22 *responsive to the request are being withheld pursuant to:*

23 *Government Code Section 7925.000*
24 *Information required from any taxpayer in connection with the collection of local taxes is exempt*
25 *from disclosure when it is received in confidence **and** [emphasis added] **the disclosure of the***
26 ***information to other persons would result in unfair competitive disadvantage to the person***
27 ***supplying the information.** [emphasis added]*
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1 [In this instance, a disclosure of this information would not "...result in unfair competitive
2 disadvantage to the person supplying the information." Thus, Government Code Section 7925.000
3 is moot, because both prongs of Government Code Section 7925.000 have not been met.]

4 *Government Code Section 7922.000*

5 *The public interest in the nondisclosure of personal identifying information clearly outweighs the
6 public interest in disclosure.*

7 [In this instance, Government Code Section 7922.000 is also moot because the public interest in
8 the disclosure of this information, (15. *Infra*), outweighs the stated purpose for nondisclosure.
9 (*City of Vallejo v. Superior Court*, 112 Cal.App.5th 565 (2025), footnote 2, *infra*)

10 *San Diego Municipal Code section 34.0113(e).*

11 *To the extent allowed by law, all returns and payments submitted by each Operator shall be
12 treated as confidential by the City Treasurer and shall not be released except upon order of a
13 court of competent jurisdiction or to an officer or agent of the United States, the State of
14 California, the County of San Diego, or the City of San Diego for official use only."*

15 14. COTTON submits that while confidentiality might exist under normal circumstances a
16 further review of the SDMC sections being cited is necessary in this instance;

- 17 a. §34.0112(a), which requires 15% of the Gross Receipts be the basis of the Operator
18 liability. This is, at best, difficult to ascertain when the Operator, as is the case here,
19 provided no records i.e. years' worth of "lost data" to produce during their audit. (See
20 the "minimum 7 year records retention rule" at Cal. Code Regs. Tit. 4 § 15037 *et seq*)
- 21 b. §34.0113(a-c)(f) Operator reports must be submitted monthly. This raises the question
22 as to how this liability was allowed to go unchecked by the CITY over a 42 month
23 audit period especially when considering these businesses ALL operate on a cash¹
24 basis.

25 ¹ Unlike any other industry that comes to mind, licensed cannabis is a state but not federally legal industry. While state
26 medicinal cannabis had, up until the most recent federal budget was enacted, enjoyed Congressionally mandated protection
27 from interference by the federal government, this has NEVER been true of so-called "Adult Use," e.g. cannabis identified
28 by the state as for non-medicinal use. State licensee/operators find it difficult, if not impossible, to open bank accounts when
the business is federally illegal. Banks are conservative by nature, and they usually won't expose themselves to what is, *de jure and de facto*, a violation of the federal Controlled Substance Act. (Is the lack of transparency a deliberate avoidance of creating a paper trail that would constitute evidence of "money-laundering?") Thus, the cash payments made to local government(s), unless meticulously and transparently tracked, with 3rd party verification of the actual cash deposits, are

- c. §34.0114 (a)(b1-4) defines when the CBT is deemed delinquent, due dates, interest rates and Operator responsibilities to remain compliant.
- d. §34.0116 (b) defines when an Operator fails or refuses to file a timely return, when no records exist and what “may” result in a “written jeopardy determination” by the Tax Administrator.
- e. §34.0117 (e) defines the 14-calendar day requirement for the Operator to pay the amount due. (See “SDMC Chapter 3” at Exhibit B)

15. COTTON also contends that the reliance on any confidential language must also consider the following;

- a. The CPRA’s disclosure requested *does not* create an unfair competitive advantage over the licensee.
- b. The disclosure of the personal identifying information is indispensably fundamental to the public interest when it comes to confirming whether a tax liability was paid or not and ensuring that any forgiveness of these debts is not part of a larger pattern of selective enforcement of tax and licensing law by the CITY. The CITY has not demonstrated undue burden nor duplicative efforts to justify nondisclosure. (*Becerra v. Superior Court*, 44 Cal. App. 5th 897)
- c. The CPRA request for information confirming Adam Knopf, Licensee and Operator and GSG PL INC tax liability is based upon information that is already in the public domain. This can be seen by documents that were submitted in a San Diego County Grand Jury Complaint (“GJC”) filed by Adam Knopf’s former wife, Tiffany Knopf, specifically the October 5, 2023, CITY demand letter addressed to Adam Knopf and

subject to misappropriation by those in government who control the licensee cash coming in the door and allegedly finding their way into the General Fund, rather than being treated as a line item within the General Fund. This makes CPRA requests and CITY responses, which could be redacted when absolutely, legitimately, necessary to protect confidentiality, fundamental to assuring that the taxpayers rights are being protected.

1 his attorney Gina Austin (“Austin”) for the post audit amount of \$542,727.06 to be
2 paid within 14 days of the letter. (See “Tiffany Knopf GJC” at Exhibit C, Page 005)

- 3 d. That the CITY does publish confidential Operator/Licensee taxpayer information as
4 can be seen in the May 31, 2022, CITY OF SAN DIEGO v. XTRACTA
5 DISTRIBUTION, INC ET AL, Case No. 37-2022-00020488-CU-CL-CTL in which
6 the CITY publicly pursued tax liability in seeking recovery of unpaid cannabis
7 business tax, penalties, interest, collection referral fee, officer liability and successor
8 liability in the amount of \$642,852.56.² (See “XTRACTA COMPLAINT” at Exhibit
9 D.0, Pg. 8:1-15)
- 10 e. Austin represented Defendants XTRACTA DISTRIBUTION, INC and Stephen
11 Michael Dang, Licensee/Operator named in the complaint.
- 12 f. On September 20, 2022, Austin answered the complaint asserting the CITY was
13 “...not entitled to the relief sought by reason of its own unclean hands³ with regards
14 to the matters alleged in the complaint.” (See “XTRACTA ANSWER” at Exhibit D.1)
- 15 g. On May 2, 2023, the CITY dismissed the complaint with prejudice. (See “XTRACTA
16 DISMISSAL” at Exhibit D.2)
- 17 h. No evidence exists within the XTRACTA matter that the tax obligation was paid. This,
18 along with the serial involvement of specific Defendant/Respondents, justifies
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22 ² The principle that tax confidentiality statutes exist to protect the content of taxpayer submissions, not the existence, status,
23 or enforcement outcome of a government-assessed tax obligation aligns with CPRA case law and the CITY’s own conduct in
24 prior tax enforcement litigation. (*City of Gilroy v. The Superior Court of Santa Clara County*, S282937, S282950, 2026 Cal.
LEXIS 1)

25 ³ This begs the question as to how the “unclean hands” allegation Austin refers to would somehow relieve XTRACTA of this
26 tax obligation. Furthermore, if an “unclean hands” allegation leads to the CITY dismissing a complaint aimed at collecting
27 tax obligations, or forgives another licensee of their tax obligation without filing suit, the most troubling aspect of this “unclean
28 hands” allegation is that the attorney, Gina Austin, who makes this allegation and who represents both licensees, may hold
some unknown power over the CITY and can apply it anywhere she may choose to. Thus, it must be determined as to what
exactly constitutes “unclean hands,” and is this an ongoing condition in which Austin, and perhaps others who hold this
“unclean hands” information, may be subject to vicarious liability damages when representing certain clients, whereby Austin
and her clients’ best interests may unlawfully supersede those of COTTON’s personal financial interests, the CITY and the
taxpayers in those representations.

1 suspicion the CITY is engaging in a pattern of selective enforcement. (*Sander v. State*
2 *Bar of California* (2013) 58 Cal.4th 300, 323)

- 3 i. Austin also represented Adam Knopf and GSG PL INC in the tax liability matter with
4 the CITY. (See “Tiffany Knopf GJC” at Exhibit C, Pg. 004)
- 5 j. No evidence exists that the CITY has ever filed a lawsuit like XTRACTA against
6 Adam Knopf and GSG PL INC to collect the \$542,727.06 which would have been due
7 the CITY on or before October 19, 2023⁴.
- 8 k. The existence of a tax liability, as opposed to the content of the returns, may not be
9 confidential. (*State Bd. Of Equalization v. Superior Court* (1992) 10 Cal.App.4th
10 55,82)

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12 16. On March 8, 2025, COTTON submitted a follow up to PRA 25-1455 request to the CITY
13 for certain public records, identified as **PRA 25-1809**. (See “PRA 25-1809” at Exhibit E)

14 17. In PRA 25-1809 COTTON requested that “no [confidential] records be provided...but
15 instead respond to whether the October 5, 2023, Adam Knopf, GSC PL [INC] post audit deficiency in
16 the amount of \$542,727.02 has been paid in full or in part to the City.”

17 18. PRA 25-1809 was a good-faith effort to accommodate the confidentiality issues that the
18 CITY relied on when denying any documents provided under PRA 25-1455.

19 19. PRA 25-1809 was simply seeking records from the CITY that would not violate
20 confidentiality, such as Treasurer ledger entries, Cashiering/payment logs, Delinquency notices, Payment
21 plan agreements, Lien/enforcement actions, Compliance determinations, Internal enforcement
22 correspondence, Discharge/write-off records, all with personal identifiers redacted to prove the status of
23 the \$542,727.07 tax liability as required in Government Code § 7922.530 where document segregability
24 requires the CITY to separate exempt from non-exempt information in the request.

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27 ⁴ The XTRACTA litigation demonstrates the CITY’s willingness to litigate similar tax matters publicly and what is selective
28 disclosure of cannabis tax delinquencies by the CITY, undermining any claim that all such records are categorically
confidential. (*CBS, Inc. v. Block* (1986) 42 Cal.3d 646)

1 20. PRA 25-1809 did not seek taxpayer names, social security numbers, account numbers,
2 business identities, personal identifying information protected by law, interrogatory-style responses, the
3 creation of new information, certifications, or declarations of fact by the CITY.

4 21. COTTON seeks records, redacted where necessary, reflecting whether the assessed tax
5 liability of \$542,727.06 was satisfied through payment, payment plan, settlement, waiver or remains
6 outstanding, and what enforcement actions such as a “written jeopardy determination,” were taken by
7 the CITY.

8 22. In their response to PRA 25-1809, the CITY has engaged in CPRA procedural violations
9 such as;

- 10 a. Failing to provide the records requested, as they do exist and are in control of the
11 CITY.
- 12 b. The records being requested are subject to CPRA operative law.
- 13 c. The CITY has failed to disclose and cite proper exemptions.
- 14 d. The CITY must determine CPRA’s exemption on a case-by-case basis, with the
15 burden on the CITY to prove that nondisclosure serves the public interest more than
16 disclosure. (*City of Vallejo v. Superior Court*, 112 Cal.App. 5th 565 (2025))
- 17 e. The CITY did not do a thorough search for all public records responsive to COTTON’s
18 request, including but not limited to failing to search for responsive public records
19 maintained on the personal accounts and/or devices of public officials.
- 20 f. By way of example and not limitation, CITY has never provided COTTON with any
21 affidavit or any other evidence that the outstanding KNOPF/GSG tax liability owed to
22 the CITY had been paid.
- 23 g. The CITY has not produced any public records responsive to COTTON’s request.
- 24 h. To the extent these documents may be protected by the privileges being cited in the
25 response, COTTON would request that the CITY be ordered to show proof if any, or
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1 all the unpaid tax liability was paid, or if any payment plan was agreed to between the
2 parties which would have satisfied this obligation.

- 3 i. The CITY did not comply with Government Code § 7922.600 (a) which required them
4 to assist COTTON in "...identifying records and information that are responsive to
5 the request or the *purpose* of both requests, if stated." COTTON's request did
6 adequately and fully convey the purpose of the request. The CITY response failed to
7 assist COTTON by suggesting narrowing the request, suggesting producible records,
8 or explaining partial disclosure options. (*Community Youth Athletic Center v. City of*
9 *National City* (2013) 220 Cal.App.4th 1385, 1420)
- 10 j. While taxpayer returns are confidential, the existence of a tax liability may not always
11 be protected, especially if the information is already public or can be disclosed without
12 revealing confidential details. (*State Bd. of Equalization v. Superior Court* (1992) 10
13 Cal.App.4th 1177)
- 14 k. The CITY must demonstrate that an exemption applies and that the public interest in
15 nondisclosure clearly outweighs the public interest in disclosure. (*County of Santa*
16 *Clara v. Superior Court* (2009) 170 Cal.App.4th 1301)
- 17 l. The public interest in disclosure must be balanced against privacy and confidentiality
18 interests, and the agency bears the burden of justifying nondisclosure. (*CBS, Inc. v.*
19 *Block* (1986) 42 Cal.3d 646)
- 20 m. The CITY must disclose non-exempt portions of records, even if other portions are
21 exempt, and must use redaction where possible. (*ACLU of Northern California v.*
22 *Superior Court* (2011) 202 Cal.App.4th 55)
- 23 n. In *Sander v. State Bar of California*, 58 Cal.4th 300, the court held that the State Bar must
24 disclose requested information if it could be produced without identifying individuals or
25 unduly burdening competing interests. The court emphasized that public records are
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1 subject to a qualified right of access when there is legitimate public interest, unless
2 outweighed by confidentiality or other considerations.

3 23. The California State Auditor issued their March 2024 Report titled Local Cannabis
4 Permitting in Monterey and Santa Barbara counties and San Diego, Fresno, Sacramento and South Lake
5 Tahoe. San Diego did not fare well under this audit which was designed to bolster public confidence in
6 the process and, “Because this audit objective directed us to identify whether different processes are
7 structurally more susceptible to corruption, we focused on those processes and the risks that they could
8 be susceptible to corruption.” These findings support the claim of systemic transparency issues. (See “CA
9 STATE AUDITOR REPORT” at Exhibit F, Pg. 17, ¶ 2)
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11 24. The CA STATE AUDITOR REPORT states that the CITY “...could not provide evidence
12 that it followed its policy to compare the [competing] applications to the checklist, all of which were
13 submitted before December 2021.” (See “CA STATE AUDITOR REPORT” at Exhibit E, Pg. 26, ¶ 4)
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15 25. On August 28, 2024, CITY Mayor Todd Gloria (“GLORIA”) authored a letter to the
16 Honorable Maureen F. Hallahan, Presiding Judge of the Superior Court regarding the CITY response to
17 a Grand Jury Report titled “Cannabis in San Diego – How is it going?” In that letter GLORIA addresses
18 the reports “Finding 3: The City does not report all revenue, expenses and impacts associated with
19 cannabis legalization, leaving citizens unaware of the full fiscal impact of Measure N.”
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21 Gloria replies, “The Mayor disagrees in part with the Grand Jury’s finding. The City’s Cannabis
22 Business Tax is a general tax...are placed in the City’s General Fund...are tracked via the City’s financial
23 system...However, the Grand Jury is correct that the City does not currently provide a comprehensive
24 report detailing expenditures [and generated revenues and those still operating while in tax
25 arrears]...there are several reasons why the City does not agree that a comprehensive report is necessary,
26 as explained in response to Recommendation 2.”
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1 In his response to Recommendation 2, he states, “The San Diego Mayor should direct the city
2 staff to develop and publish reports that document the fiscal and law enforcement impacts of cannabis
3 legalization,” to which GLORIA replies, “The recommendation will not be implemented because it is not
4 warranted...[due to] current budgetary constraints and pressing priorities...” (See “GLORIA REPLY
5 LETTER TO GRAND JURY” at Exhibit G)

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7 26. COTTON, and other members of the public, have been harmed⁵ by the CITY’s failure to
8 produce the public records responsive to COTTON’s request. By way of example and not limitation, the
9 legal rights of COTTON⁶ to access information concerning the conduct of the people’s business are being
10 violated and continue to be violated.

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12 **SECOND CAUSE OF ACTION:**
13 **Declaratory Relief under Code of Civil Procedure Section 1060 *et seq.***
14 **(Against all Defendants/Respondents)**

15 26. The preceding allegations in this pleading are fully incorporated into this paragraph.

16 27. This action seeks production of existing public records under the CPRA, not creation of
17 new reports, certifications, or declarations of facts by the CITY.

18 28. COTTON is informed, believes and on that basis alleges that an actual controversy exists
19 between COTTON, on the one hand, and Defendants/Respondents, on the other hand, concerning their

20 ⁵ In a related but directly on-point decision, on October 30, 2017, in DONNA FRYE v. CITY OF SAN DIEGO, Case No. 37-
21 2017-00041323-CU-MC-CTL, Plaintiff and Petitioner FRYE, a former CITY Councilmember (2001-2010), alleges in her
22 VERIFIED COMPLAINT, specific CITY acts which include, “...this institutionalized secrecy...the [CITY] policy...actually
promotes secrecy...the policy is illegal...” ([ROA-1 at Pg. 2:7-12](#)). On March 16, 2022, Judge John S. Meyer signed an
[ORDER](#) granting FRYE, the prevailing party, \$92,640.15 in attorney fees and costs.

23 ⁶ COTTON believes that the CITY has retaliated against COTTON for filing this action and that the CITY’s reluctance to
24 provide the information requested in these CPRA’s is that the CITY is aware of COTTON’s investigation into pay-to-play
awards in the CITY’s adult-use licensing program and published what is referred to as his “Deep Dive” to illustrate these
25 insider practices occurring between 2014-2021 at [https://151farmers.org/wp-content/uploads/2018/04/2024-05-13_Deep-
Dive-CUPs-Steering-Document.pdf](https://151farmers.org/wp-content/uploads/2018/04/2024-05-13_Deep-Dive-CUPs-Steering-Document.pdf) and a series of 21 Grand Jury Complaints at [https://www.justice4amy.org/wp-
content/uploads/2023/02/GJC-Combined-1-21-Redacted.pdf](https://www.justice4amy.org/wp-content/uploads/2023/02/GJC-Combined-1-21-Redacted.pdf) and an appearance by six speakers at the City Council hearing
26 on June 6, 2023, at https://sandiego.granicus.com/player/clip/8685?view_id=3&redirect=true, beginning at 1:37. These earlier
acts by certain government officials are what COTTON believes has given certain non-government bad actors their ongoing
27 ability to exert their influence by making “unclean hands” allegations and aligning with Donna Frye’s campaign to expose
these practices in CITY fiscal policy affairs. (02/10/2026, KOGO, Conway and Larson show with Donna Frye’s continuing
28 efforts at [https://www.iheart.com/podcast/176-conway-and-larson-28149809/episode/6pm-special-guest-donna-frye-
322152513](https://www.iheart.com/podcast/176-conway-and-larson-28149809/episode/6pm-special-guest-donna-frye-322152513))

1 respective rights and duties under the CPRA, the California Constitution, the common law, and other
2 applicable legal authorities. As alleged in this pleading, COTTON contends that public records,
3 responsive to COTTON's request, exist and that Defendants/Respondents are required by law to produce
4 each and every responsive record, or alternatively, if said documents are protected product, produce
5 segregable records to COTTON and the public, that the tax liability was paid in full, or in part and if in
6 part, there exists an executed payment plan that would satisfy the tax liability.

7
8 29. COTTON desires a judicial determination as to whether disclosable public records were
9 unlawfully withheld by the CITY and whether they were required by law to produce such records in a
10 timely manner.

11 **PRAYER**

12 A. *On the First Cause of Action;*

13 1. An order determining or declaring that Defendant/Respondents have not promptly and
14 fully complied with the CPRA, the California Constitution, the common law, and/or other applicable
15 laws regarding COTTON's request.

16 2. A writ of mandate ordering Defendant/Respondents to promptly and fully comply with
17 the CPRA, the California Constitution, the common law, and all other applicable laws regarding
18 COTTON's request; and

19 3. Preliminary and permanent injunctive relief directing Defendants/Respondents to fully
20 respond to COTTON's request to inspect and obtain copies of all responsive public records, or
21 alternatively, if said documents are protected by confidentiality, convey to COTTON and the public, that
22 the tax liability was paid in full, or in part, and if in part there exists an executed payment plan that would
23 satisfy the assessed tax liability.

24 B. *On the Second Cause of Action;*

25 1. An order determining and declaring that the failure of Defendants/Respondents to disclose
26 all public records responsive to COTTON's request to inspect and obtain copies of all responsive public
27 records responsive to COTTON's request and to permit COTTON to inspect and obtain copies of the
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1 responsive public records does not comply with the CPRA, the California Constitution, the common law,
2 and/or other applicable laws; and,

3 2. Preliminary and permanent injunctive relief directing Defendants/Respondents to fully
4 respond to COTTON's request to inspect and obtain copies of all responsive public records, or
5 alternatively, if said documents are protected by Attorney Client Privilege, convey to COTTON that the
6 tax liability was paid in full, or in part and if in part there exists an executed payment plan that would
7 satisfy the tax liability.

8 C. *On All Causes of Action:*

9 1. An order directing the CITY to provide all CBT expenditures, revenues, unpaid tax
10 obligations and uncollected arrears requiring that these be shown as separate line items within the General
11 Fund.

12 2. An order providing for the Court's continuing jurisdiction over this lawsuit to ensure that
13 Defendants/Respondents fully comply with the CPRA, the California Constitution, the common law,
14 and/or other applicable laws;

15 3. Alternatively, order the CITY to produce a Vaughn Index detailing an itemized, non-
16 conclusory description of each withheld document, citing specific statutory exemptions and how
17 disclosure would harm protected interests and that the CITY provides a sworn declaration establishing
18 the non-existence of records. (*Haynie v. Superior Court* (2001) Cal.4th 1061, 1072)

19 4. Find that the CITY has denied COTTON responsive records, that other than the parties,
20 are sufficiently similar, that treatment should have been the same, but was not.

21 5. Order that all legal expenses incurred by COTTON in connection with this lawsuit be
22 reimbursed to him by the CITY, and;

23 6. Any further relief that this Court may deem appropriate.

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Date: February 20, 2026

Respectfully submitted,



Darryl Cotton, in propria persona
Plaintiff/Petitioner