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

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SAN DIEGO - CENTRAL DIVISION

DARRYL COTTON, an individual,  
  
Plaintiff and Petitioner

v.

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

Defendants and Respondents.

Case No.: 25CU017134C

**REQUEST FOR JUDICIAL NOTICE IN  
SUPPORT OF PLAINTIFF AND  
PETITIONER OPPOSITION TO CITY OF  
SAN DIEGO'S NOTICE OF DEMURRER  
AND DEMURRER TO COMPLAINT AND  
SEEK LEAVE TO AMEND THE  
COMPLAINT: MEMORANDUM OF  
POINTS AND AUTHORITIES**

Hearing Date: January 23, 2026  
Hearing Time: 9:00 a.m.  
Judge: Hon. Matthew C. Braner  
Courtroom: C-60  
Complaint Filed: March 28, 2025  
Trial: Not Set

Related Cases: 25CU016177C  
25CU016185C

**TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:**

**PLEASE TAKE NOTICE** that the Plaintiff and Petitioner, Darryl Cotton ("COTTON"), respectfully requests the Court take judicial notice of the following documents pursuant to California Evidence Code section 450 et seq., California Rules of Court, rules 3.1113(1) and 3.1306(c), and the authorities discussed below:

- 1 1. A true and correct copy of PLAINTIFF AND PETITIONER OPPOSITION TO CITY OF  
2 SAN DIEGO’S NOTICE OF DEMURRER AND DEMURRER TO COMPLAINT AND  
3 SEEK LEAVE TO AMEND THE COMPLAINT, dated May 27, 2025 (Exhibit A, recorded  
4 as “ROA-17”).  
5

6 **MEMORANDUM OF POINTS AND AUTHORITIES**

7 **I. The Court May Properly Take Notice of Exhibit A**

8 ROA-17 references a single Exhibit A, (VERIFIED COMPLAINT FOR DECLARATORY AND  
9 INJUNCTIVE RELIEF AND PETITION FOR WRIT OF MANDATE UNDER CALIFORNIA PUBLIC  
10 RECORDS ACT AND OTHER LAWS, dated March 28, 2025, recorded as “ROA-4”) within it. The  
11 Court may take judicial notice of facts and propositions that are not reasonably subject to dispute and are  
12 capable of immediate and accurate determination by resort to sources of reasonably indisputable  
13 accuracy. Where the authenticity and legal effect of documents is not reasonably subject to dispute and  
14 are capable of ready determination, California courts have taken judicial notice of materials printed or  
15 downloaded from governmental websites. (*Scott v. JPMorgan Chase Bank, N.A.* (2013) 214 Cal.App.4<sup>th</sup>  
16 743,759.)  
17  
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19 ROA-17, attached as Exhibit A, is an official Court filing on the Court’s website. A true and  
20 correct copy of ROA-17, which is readily verifiable and not reasonably subject to dispute, as it’s readily  
21 available on the official court website.  
22

23 [https://odyroa.sdcourt.ca.gov/cases/CfDJ8A0HVAQHjNVKlBuYwQCOiU\\_OTy7yJjhZZbY6y5](https://odyroa.sdcourt.ca.gov/cases/CfDJ8A0HVAQHjNVKlBuYwQCOiU_OTy7yJjhZZbY6y5RBnXsFwhVfH7XaS2obkOLcyOWvd2BT_LmoASUJnjdI078SMpsygi3UCa4znAHLvZ4wEhEvsG7JhZaHDPQCA-DhYt-TGw)  
24 [RBnXsFwhVfH7XaS2obkOLcyOWvd2BT\\_LmoASUJnjdI078SMpsygi3UCa4znAHLvZ4wEhEvsG7J](https://odyroa.sdcourt.ca.gov/cases/CfDJ8A0HVAQHjNVKlBuYwQCOiU_OTy7yJjhZZbY6y5RBnXsFwhVfH7XaS2obkOLcyOWvd2BT_LmoASUJnjdI078SMpsygi3UCa4znAHLvZ4wEhEvsG7JhZaHDPQCA-DhYt-TGw)  
25 [hZaHDPQCA-DhYt-TGw](https://odyroa.sdcourt.ca.gov/cases/CfDJ8A0HVAQHjNVKlBuYwQCOiU_OTy7yJjhZZbY6y5RBnXsFwhVfH7XaS2obkOLcyOWvd2BT_LmoASUJnjdI078SMpsygi3UCa4znAHLvZ4wEhEvsG7JhZaHDPQCA-DhYt-TGw)

26 ROA-17 references Exhibit A (ROA-4) to which there are supporting Exhibits A-D within it.  
27  
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1                   **II. Each Supporting Exhibit in Exhibit A is Relevant to the Case**

2                   Due to file size upload limitations to the Court website, Supporting Exhibits A-D in ROA-17 had  
3 to be broken apart and be uploaded to the Court website, under 3 separate ROA's. COTTON hereby  
4 requests that the following exhibits be judicially noticed, as follows;

- 5                   1. Exhibit A, March 19, 2025, CITY's Response to COTTON's PRA 25-1809, (Recorded as  
6 "ROA-8").  
7  
8                   2. Exhibit B, October 5, 2023, CITY Treasurer Tax Deficiency Letter to KNOFF/GSG,  
9 (Recorded as "ROA-8").  
10  
11                  3. Exhibit C, March 2024, California State Auditor Cannabis Licensing Report, No. 2023-116,  
12 (Recorded as "ROA-8").  
13  
14                  4. Exhibit D, March 21, 2025, Affidavit of Darryl Cotton, Part I, (Recorded as "Part I, ROA-9"  
and "Part II, ROA-10")

15                  Supporting Exhibits A-D (ROA's 8-10) are directly relevant to the allegations set forth in the  
16 petition for writ of mandate and injunctive relief filed by COTTON because it is a record which will,  
17 under an amended complaint, prove that the information being requested by Cotton has been subjectively  
18 denied being given to COTTON by the Respondent, City of San Diego, ("CITY").  
19

20                  Specifically, through an amended complaint, COTTON will prove that the Respondent has failed  
21 to produce these records, which would either confirm or deny that certain cannabis business tax ("CBT")  
22 liabilities owed the CITY have not been paid and have even been forgiven from having to be paid to the  
23 CITY as is a requirement to owning, operating and maintaining a license to operate an adult-use cannabis  
24 business within the CITY.  
25

26                  COTTON alleges that the CITY has denied COTTON responsive documents to his Public  
27 Records Act requests that they have provided others with under different party PRA requests.  
28

1 COTTON further alleges that the CITY has done this to keep actionable evidence, of unlawful  
2 and preferential treatment in adult-use cannabis licensing and regulation, out of the hands of COTTON.

3  
4 **III. Conclusion**

5 For the reasons provided above, ROA-17, Exhibit A, and supporting Exhibits A-D may be subject  
6 to judicial notice pursuant to Evidence Code section 452, and they are relevant to the Court's  
7 determination that the allegations contained in the petition for writ of mandate and complaint for  
8 injunctive relief are sufficient to support any cause of action. Additionally, Evidence Code section 453  
9 provides that judicial notice of the matters set forth in section 452 is mandatory if properly requested by  
10 a party. The requesting party will give sufficient notice of the request to enable the adverse party to  
11 prepare to meet it. COTTON has furnished the Court with sufficient information to enable the Court to  
12 take judicial notice of the matter. (Evid. Code, § 453, subds. (a) & (b).)

13  
14 Dated: July 4, 2025.

Respectfully submitted,

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18 \_\_\_\_\_  
Darryl Cotton, in propria persona  
19 Plaintiff/Petitioner  
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21 Attachment:

22 Exhibit A, PLAINTIFF AND PETITIONER OPPOSITION TO CITY OF SAN DIEGO'S NOTICE OF  
23 DEMURRER AND DEMURRER TO COMPLAINT AND SEEK LEAVE TO AMEND THE  
24 COMPLAINT, (ROA-17)  
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# Exhibit A

5/27/2025 10:07:36 AM

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SUPERIOR COURT OF CALIFORNIA  
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DARRYL COTTON, an individual,

Case No.: 25CU017134C

Plaintiff and Petitioner

**PLAINTIFF AND PETITIONER  
OPPOSITION TO CITY OF SAN DIEGO'S  
NOTICE OF DEMURRER AND  
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I

INTRODUCTION

Plaintiff Darryl Cotton ("COTTON") alleges that the CITY OF SAN DIEGO ("CITY") has denied COTTON responsive documents to his Public Records Act requests that they have provided others with. COTTON alleges that the CITY has done this to keep actionable evidence, of unlawful and preferential treatment in adult-use cannabis licensing and regulation, out of the hands of COTTON.

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1 II

2 FACTS

3 Plaintiff Darryl Cotton (“COTTON”) filed a California Public Records Act Request (“CPRA”)  
4 writ with this Court.

5 On February 23, 2025, in PRA-25-1455, Defendants CITY OF SAN DIEGO (“CITY”) responded  
6 to COTTON’s request for taxpayment information was denied citing that information was “...exempt  
7 from disclosure.” (See attached Exhibit A Complaint at Exhibit A.)

8 On March 19, 2025, in PRA 25-1809, the CITY responded to COTTON’s request that, “no  
9 [confidential] records be provided but instead respond to whether or not toe October 5, 2023, Adam  
10 Knopf, GSG PL post audit tax deficiency in the amount of \$542,727.07 has been collected in full or in  
11 part by the City.” COTTON would seek leave to amend the language in the PRA request to add  
12 “confidential” if the Court deems it necessary. (See attached Exhibit A, Complaint at Exhibit A.)

13 PRA 25-1809 pertained to the payment status of a post audit/appeal assessment by the CITY of  
14 \$542,727.07. This amount was determined to be a CITY Cannabis Business Tax (“CBT”), owed by Mr.  
15 Adam Knopf (“KNOPF”) and GSG PL INC (“GSG”) that had been paid to the CITY. The CITY  
16 responded on March 19, 2025, claiming they had “No responsive documents” to COTTON’s request.  
17 (See attached Exhibit A, Complaint, p. 2, ¶ 9.)

18 On October 5, 2023, the CITY Treasurer sent a letter addressed to KNOPF and GSG that  
19 demanded payment for the audit period of 4/1/18 through 12/31/21 as a post appeal determination amount  
20 of \$542,727.06 be paid to the CITY within 14 days of that letter. ( See attached Exhibit A, Complaint,  
21 p. 3, ¶ 10.)

22 This \$542,707.06 tax liability had been disputed by KNOPF/GSG attorney, Gina Austin  
23 (“AUSTIN”) who would argue that her client did not owe the assessed amount but was instead due a  
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1 refund of \$24,278.80 due to (1) Statute of Limitations had passed and (2) the GSG cannabis sales were  
2 medical, which would have been an argument to support qualified, non-taxable medical transactions but  
3 unfortunately for KNOPF/GSG they were unable to provide *any* supporting evidence that the sales were  
4 medical and may have qualified for the disallowance. (See attached Exhibit A, Complaint, p. 3, ¶ 11.)

5 AUSTIN has represented KNOPF since at least 2014 when he was awarded a Conditional Use  
6 Permit (“CUP”) at the 3452 Hancock Street location where the cannabis sales for this tax liability  
7 occurred. The award of that CUP by the CITY to KNOPF has raised serious procedural issues, evident  
8 in a pay-to-play scheme that the CITY engaged in with AUSTIN and have been detailed in COTTON’s  
9 March 21, 2025, Affidavit thus raising concerns that while the tax liability has been determined,  
10 COTTON has reason to believe it has not been paid. (See attached Exhibit A, Complaint, 3, ¶ 12.)  
11  
12

13 PLAINTIFF is informed, believes and, on that basis, alleges as follows:

14 A. CITY did not do a thorough search for all public records responsive to PLAINTIFF’S  
15 request, including but not limited to failing to search for responsive public records  
16 maintained on the personal accounts and/or devices of public officials. By way of example  
17 and not limitation, CITY has never provided COTTON with any affidavit or any other  
18 evidence that the outstanding KNOPF/GSG tax liability owed to the CITY had been paid.

19 B. The CITY has not produced public records responsive to COTTON’s request. (See  
20 Exhibit A, Complaint, p. 4, ¶ 14.)  
21

22 COTTON and other members of the public have been harmed because of CITY’s failure to  
23 produce the public record responsive to COTTON’s request. By way of example and not limitation, the  
24 legal rights of COTTON to access information concerning the conduct of the people’s business have  
25 been, and continues to be, violated. (See attached Exhibit A, Complaint, p. 4, ¶ 15.)

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III

MEET AND CONFER PROCESS WITH DEFENDANT

On May 2, 2025, COTTON responded to an introductory email sent by City of San Diego (“CITY”) Deputy City Attorney Chance C. Hawkins (“Hawkins”) in which I informed him that I have established that there exists an ongoing pattern of the CITY denying me responsive documents which they provide to others. These, sent to me in response to my initial request, at as there were to other parties requests, when sent to me would be potential evidence of unlawful activities in the CITY’s adult-use application processing. (See Declaration of Darryl Cotton at ¶ 2.)

In their subsequent communications, COTTON stated he was unwilling to dismiss the complaint but he is not opposed to amending the complaint for the purpose of including proof of evidence which was provided by the CITY in response to other parties’ PRA requests, but not to COTTON. (See Declaration of Darryl Cotton at ¶¶ 3,4.)

IV

LEGAL ARGUMENT AND AUTHORITY

A. This Court has jurisdiction.

The Court has jurisdiction over this lawsuit pursuant to Government Code Sections 6253, 6258 and 6259; Code of Civil Procedure Sections 526a, 1060 *et seq.*, and 1084 *et seq.*; the California Constitution, and the common law, amongst other provisions of law. Venue in the Court is proper because the obligations, liabilities and violations of law alleged in this pleading occurred in the County of San Diego in the State of California. Furthermore, Courts presume jurisdiction unless the complaint affirmatively shows otherwise. (*La Sala v. American Sav. & Loan Assn.* (1971) 5 Cal.3d 864)

B. Plaintiff does state facts sufficient to constitute a cause of action and does plead with the required particularity for claims against a public entity. (Code Civ. Proc., § 430.10 (e)).

1 Plaintiff's Complaint adequately pleads with sufficient facts to constitute a cause of action under  
2 California law. The factual allegations, when taken as true—as is required on demurrer—set forth the  
3 necessary elements of failure to provide records under the California Public Records Act. Any argument  
4 that the allegations lack sufficient particularity is misplaced, as the complaint provides the public entity  
5 with fair notice of the claims asserted. As a policy consideration, demurrers are disfavored where the case  
6 turns on factual questions. Thus, Courts have been reluctant to dispose of a case early when a plaintiff  
7 might prove facts entitling them to relief. However, even if the court finds the complaint technically  
8 insufficient, courts should grant leave to amend unless it is clear the defects cannot be cured by  
9 amendment. (See *Blank v. Kirwan* (1985) 39 Cal.3d 311, 318.)

10  
11 A demurrer for "failure to state a cause of action" is commonly referred to as a "general" demurrer.  
12 (*McKenney v. Purepac Pharmaceutical Co.* (2008) 167 Cal.App.4th 72, 77.) When a general demurrer  
13 challenges a specific cause of action, the test is whether that cause of action states *any* claim entitling  
14 plaintiff to relief. If the essential facts of any valid claim are present, then the cause of action prevails  
15 against the general demurrer. (*Quelimane Co. v. Stewart Title Guaranty Co.* (1998) 19 Cal.4th 26,38-  
16 39.) Further, and directly applicable to CITY's demurrer, "[o]bjections that a complaint is ambiguous or  
17 uncertain, or that essential facts appear only inferentially, or as conclusions of law, or by way of recitals,  
18 must be raised by *special demurrer*, and cannot be reached on general demurrer." (*Johnson v. Mead*  
19 (1987) 191 Cal.App.3d 156, 160, original italics.) Lastly, it is well established that if a demurrer is  
20 sustained, "it is an abuse of discretion to sustain a demurrer without leave to amend if there is any  
21 reasonable possibility that the defect can be cured by amendment." (*Goodman v. Kennedy* (1976) 18  
22 Cal.App.3d 335, 349.)

23 Defendants argue that "California law states: "'Public records' defined: 'public records' includes  
24 *any writing containing information relating to the conduct of the public's business prepared, owned,*  
25 *used, or retained by any state or local agency regardless of physical form or characteristics* [emphasis  
26 added]. See Cal. Gov't. Code § 7920.530 [emphasis added]. Unless a specific statutory exemption applies,  
27 [CPRA] is intended to cover every conceivable kind of record that is involved in the governmental  
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1 process; only purely personal information unrelated to the conduct of the public's business could be  
2 considered exempt from this definition. *See Sander v. State Bar of California*, 58 Cal.4th 300, (2013).”  
3 See CITY’s Memorandum of Points and Authorities, p. 3:12-19.

4 Plaintiff would argue that the CITY’s refusal to provide “*any writing*” simply relating to whether  
5 or not the GSG PL INC tax liability has been paid when there are records, which COTTON can provide  
6 in his amended complaint, that would show the CITY *has* been willing to share, just not with COTTON  
7 what they have classified as confidential to COTTON under Government Code section 7922.000 and San  
8 Diego Municipal Code section 34.0113(e) (See attached Exhibit A, Complaint at Exhibit A).

9 The CITY’s argument is inconsistent with the records COTTON provided in his Complaint  
10 wherein the CITY has already made this type of confidential information public as can be seen in the  
11 related CITY OF SAN DIEGO v. XTRACTA DISTRIBUTION INC., ET AL, Case No. 37-2022-  
12 00020449-CU-CL-CTL. (See attached Exhibit A, Complaint at p. 5 fn 4.)

13  
14 V

15 CONCLUSION

16 For the foregoing reasons, the Court should overrule CITY’s demurrers as to every cause of action  
17 contained in Cotton's Complaint. Should the Court find merit in any of the CITY’s arguments, the Court  
18 should leave to Cotton to amend.

19  
20 Date: May 23, 2025.

21 Respectfully submitted,

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24 Darryl Cotton, in propria persona  
25 Plaintiff/Petitioner  
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