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# PRESS RELEASE

## For Immediate Release

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### **FORMERLY REGISTERED CANNABIS FARMS SUE CALAVERAS COUNTY FOR RECOVERY OF \$16.3 MILLION IN COLLECTED TAXES AND FEES**

*Class action lawsuit filed 8-3-2018*

The Law offices of Henry G. Wykowski & Associates of San Francisco, CA and William G. Panzer of Oakland, CA have filed a civil class action lawsuit against Calaveras County, requesting the return of \$12.3 million in Measure C taxes and \$4+ million in fees collected in 2017 from cannabis cultivation businesses who participated in the County's now defunct Commercial Cannabis Urgency Ordinance Registration Program. Calaveras cannabis farms were mandated by local statute to register with the County under their Urgency Ordinance to be eligible for state licensure when California began its regulatory program in 2018.

The suit alleges that the Measure C taxes, collected from the registered farms under the County's short-lived foray into regulating commercial cannabis, were prematurely charged, as governing state law authorized local jurisdictions to collect local taxes from *state licensees only*. There were no state licensees in 2017 when the Measure C taxes were collected.


"Calaveras County required the registered farms to follow a specific and strict set of rules to operate; this suit asks that Calaveras County be held to the same standard for following the law in the Business and Professions Code of the State of California," says Andrew Greer, Golden State Herb, Inc. CEO and lead plaintiff in the class action. He added, "This is a case of taxation without representation. It is time for light to be shone on the bait and switch of the Calaveras County Commercial Cannabis program. The County violated the BPC, and therefore should be held accountable for their actions."

Should the plaintiffs prevail as a class, Calaveras County would be required to return all Measure C taxes and Urgency Ordinance fees collected in 2017 from all registered farms. The County used the Measure C tax funds to balance their 2018 annual budget.

The first court hearing for the suit is scheduled for December 5, 2018 at 1:30 in the Calaveras Superior Court. The complaint filed in the Calaveras County Superior Court is included as an attachment to this Press Release.

**FILED**

8/3/2018

KAREN CAMPER, Clerk of the Court  
Superior Court of California  
County of Calaveras  
  
Deputy Clerk  
Electronically Filed

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SUPERIOR COURT OF THE STATE OF CALIFORNIA  
CALAVERAS COUNTY  
UNLIMITED JURISDICTION

CASE NO. 18CV43460

ANDREW GREER and GOLDEN STATE  
HERB, INC. and ADAM RAY, on behalf of  
themselves and all others similarly situated,

**CLASS ACTION COMPLAINT**

Plaintiffs,

vs.

**DEMAND FOR JURY TRIAL**

CALAVERAS COUNTY, and Calaveras  
County Board of Supervisors, and Does 1-  
100, Inclusive,

Defendants.

Plaintiffs, ANDREW GREER and GOLDEN STATE HERB, INC. and ADAM RAY  
("Plaintiffs"), on behalf of themselves and all others similarly situated, allege as follows:

**I. GENERAL ALLEGATIONS**

**A. The Parties**

1           1.       Plaintiff Andrew Greer is an individual who, at all relevant times, has resided in Butte  
2 County, California. Plaintiff Golden State Herb, Inc., is a corporation which, at all relevant times, has  
3 had its principal place of business in Butte County, California. Plaintiff Adam Ray is an individual who,  
4 at all relevant times, has resided in Calaveras County, California.

5           2.       Defendant County of Calaveras ("County") is a political subdivision of the State of  
6 California and is a public entity responsible for administration of affairs of Calaveras County.

7           3.       At all relevant times, defendant Calaveras County Board of Supervisors ("the Board")  
8 was and is now the executive body of Calaveras County, California, a political subdivision of the State  
9 of California. The Board is the public body vested by California Government Code, section 25303 with  
10 the oversight and proper execution of official duties by county officers, insofar as the function and  
11 duties of county officers relate to the assessing, collecting, safekeeping, managing, or disbursing of  
12 public funds.

13           4.       Plaintiffs are not presently aware of the true names, identities, or capacities of  
14 Defendants' DOES 1 through 100, inclusive. Plaintiffs therefore sue those defendants under their  
15 fictitious names. Plaintiffs will amend this complaint on learning the true names, identities, or capacities  
16 of those defendants, or, if aware of their true names and capacities, when plaintiffs become aware that a  
17 cause of action exists against them.

18           5.       At all relevant times, each of the defendants was or is now the agent or employee of the  
19 remaining defendants, and each was acting within the course and scope of such agency or employment.  
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21           **B. Nature Of Case**

22           6.       This case challenges the adoption and enforcement of Calaveras County Urgency  
23 Ordinance Chapter 17.95, beginning on May, 10, 2016, and continuing to the present time. The  
24 Ordinance was enacted to regulate medical cannabis cultivation and commercial uses involving medical  
25 cannabis pending adoption of a permanent ordinance.

26           7.       Plaintiffs, and all those similarly situated, are those who have been unlawfully compelled  
27 to pay exorbitant, mandatory registration fees and taxes pursuant to the unlawful Ordinance and  
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1 pursuant to its companion tax measure, Measure C. After Plaintiffs paid the registration fees and taxes  
2 pursuant to the Ordinance, Defendants did not adopt a “permanent ordinance” regulating cannabis  
3 cultivation or commercial uses involving cannabis. Instead, after Defendants collected mandatory  
4 registration fees and taxes from Plaintiffs, and others similarly situated, Defendants instead banned the  
5 cultivation of cannabis within Calaveras County.

6 8. Plaintiffs have standing to assert this claim on behalf of themselves, and all others  
7 similarly situated, since their claim is representative of the claims possessed by all the other class  
8 members. That is, Plaintiffs have been compelled to register and to pay the unlawful fees assessed by the  
9 Ordinance, and unlawful taxes assessed under Measure C.

10 9. In September 2015, the Butte wildfire swept through nearly 71,000 acres in Amador and  
11 Calaveras counties. More than 900 structures were destroyed in the two counties, according to Cal Fire.  
12 Some residents left the community, deciding not to rebuild.

13 10. Thereafter, Calaveras County supervisors embraced legalizing cannabis as a way for the  
14 local economy to generate revenue that could help it recover. In May 2016, Calaveras County adopted  
15 an Urgency Ordinance adding Chapter 17.95 to the Calaveras County Code, regulating medical cannabis  
16 cultivation and commercial uses involving medical cannabis pending adoption of a permanent ordinance  
17 (hereinafter “the Ordinance”).

18 11. The Ordinance itself expressly provided that it was a precursor to a permanent ordinance  
19 that would be drafted and implemented to permanently “regulate” (but not ban) cannabis cultivation and  
20 commercial uses within the jurisdictional boundaries of Calaveras County. The Ordinance provided:

21 “The regulations in this Chapter shall apply to the location of medical cannabis cultivation and  
22 commercial activities related to medical cannabis in zoning districts described in the County Code until  
23 such time as a permanent ordinance regulating these activities is enacted.”

24 12. The Ordinance also expressly provided that those who complied with and registered  
25 under the Ordinance would thereby obtain such “evidence of local compliance” as would be required to  
26 obtain a State license under the Business and Professions Code. The Ordinance provided:  
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1 “Should the State begin issuing medical cannabis cultivation licenses under MMRSA before a  
2 permanent medical cannabis cultivation ordinance has been enacted in Calaveras County, a cultivator of  
3 medical cannabis who is registered pursuant to this Chapter and who can otherwise demonstrate  
4 consistent compliance with this Chapter, the County Code, and all other relevant laws and regulations,  
5 may request from the Planning Department a validation stamp on his/her registration certificate so that  
6 such document may be used as evidence of local compliance for purposes of Business and Professions  
7 Code §19322(a)(2).”

8 13. The Ordinance provided for mandatory registration of all medical cannabis cultivation  
9 sites within Calaveras County and specified that “[r]egistration of a medical cannabis cultivation site  
10 must be completed by June 30, 2016.” The annual fee for mandatory registration was set at \$100.00 for  
11 a “personal cultivation site; \$200.00 for a “primary caregiver cultivation site”; and \$5,000.00 for a  
12 “commercial cannabis cultivation site”.

13 14. The Ordinance contained assurances that the registrations could be renewed on an annual  
14 basis. The Ordinance provided:

15 “If a permanent ordinance has not yet been adopted by the County prior to the expiration of a  
16 medical cannabis site registration, the registration can be renewed for an additional year so long as the  
17 registrant submits a complete application for renewal to the Planning Department between no less than  
18 thirty and no more than sixty calendar days in advance of its expiration date. The fee for a renewal  
19 registration shall be the same as the applicable Medical Cannabis Cultivation Program Fee.”

20 15. The registration fee required to be paid pursuant to the Ordinance was intended to benefit  
21 the registrant cultivators primarily after January 1, 2018. The Business and Professions Code provisions  
22 that were part of the MMRSA/MCRSA went into effect on January 1, 2016; however, the State needed  
23 until January 2018 to set up the necessary agencies, information systems, and regulations to actually  
24 begin issuing licenses for commercial cannabis activity. Nevertheless, hundreds of individuals dutifully  
25 paid the registration fees in the period between June 2016 and January 2018. Several months after the  
26 Ordinance was enacted, Measure C was presented to the voters of Calaveras County to authorized as a  
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1 “tax on the privilege of cultivating, manufacturing, processing, donating, selling, delivering, or  
2 distributing medical cannabis or a medical cannabis by-product by a licensee legally operating within  
3 the County....” (See County Code 3.56.030.) The Measure C Cannabis Tax was passed by an  
4 overwhelming number of voters.

5 16. Like the registration fee, the tax required to be paid pursuant to Measure C was intended  
6 to benefit the taxpayers primarily after January 1, 2018, due to the fact that the State needed until  
7 January 2018 to set up the necessary agencies, information systems, and regulations to actually begin  
8 issuing licenses for commercial cannabis activity. Nevertheless, hundreds of individuals dutifully paid  
9 the tax in the period between June 2017 and January 2018.

10 17. In 2017, several new supervisors were elected to the Calaveras County Board of  
11 Supervisors. They had promised to ban cultivation in Calaveras County. In January 2018, with a 3-2  
12 vote, the Board of Supervisors enacted the total cannabis cultivation ban and ordered growers to cease  
13 operations by June. By then, Calaveras had collected \$3.7 million in \$5,000 registration fees from more  
14 than 700 cannabis cultivators, according to Supervisor Michael Oliveira. The county has earned nearly  
15 \$10 million from growers since voters approved a cultivation tax in 2016, he said.

16 18. The total cannabis cultivation ban took full effect on June 7, 2018. Despite having  
17 dutifully paid the taxes and registration fees in anticipation of the issuance of State of California  
18 cannabis licenses in 2018, and in anticipation of maintaining the ability to legally cultivate thereafter, no  
19 growers in Calaveras County are now able to cultivate cannabis within the County.

## 21 **II. CLASS ACTION ALLEGATIONS**

22 19. Plaintiffs bring this action on their own behalf and on behalf of all persons similarly  
23 situated as class representatives under Code of Civil Procedure section 382. The Class which Plaintiffs  
24 seek to represent is composed and defined as follows: All persons (including individuals, professional  
25 corporations, limited liability companies, limited liability partnerships, other forms of business  
26 organization, or sole proprietorships) residing in or out of the State of California 1) who have paid  
27 registration fees required by Section 17.95.250 of the Calaveras County Ordinance; and/or 2) who have  
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1 paid taxes related to commercial cannabis cultivation, required by Calaveras County Measure C, section  
2 3.56.030.

3 20. The exact number of Class members is unknown to Plaintiffs at this time, but Plaintiffs  
4 are informed and believe that there are thousands of such Class members. The exact number and identity  
5 of the Class members is readily ascertainable from the registration, tax assessor, and billing records of  
6 the County and the Board.

7 21. The persons in this Class are so numerous that the joinder of all these persons is  
8 impracticable and disposition of their claims in a class action is a benefit to the parties and the court.

9 22. There is a well-defined community of interest in the questions of law and fact involved  
10 affecting the parties to be represented in that the Defendants past and continuing practice of improper  
11 conduct regarding the imposition, and enforcement of the unlawful Ordinance, and collection of  
12 unlawful registration and processing fees from Class members, as hereinbefore described, affects all  
13 members of the Class. Proof of a common or single state of facts will establish the right of each member  
14 of the Class to judgment in that the applicable law grants the same rights with respect to the conduct by  
15 Defendants herein complained of to all members of the above-mentioned Class and proof that  
16 Defendants' ongoing practice as stated herein violates these rights will be applicable to all members of  
17 the Class. Moreover, injunctive, declaratory or mandamus relief, proscribing Defendants conduct, will  
18 benefit all Class members equally.

19 23. Plaintiffs' claims are typical of the class since Plaintiffs and have been compelled to pay  
20 the unlawful fees and taxes assessed by the Ordinance, in order to retain the "privilege" to cultivate  
21 within the jurisdictional limits of Calaveras County.

22 24. Plaintiffs are representative of the Class and will fully and adequately protect the interests  
23 of the Class members and have retained experienced and competent class counsel. Plaintiffs have no  
24 interest which is contrary to or conflicts with that of the Class they seek to represent.

25 25. The number and identity of the members of the Class, and the precise amount of unlawful  
26 fees and processing charges paid by each of them, are unknown at the present time, but are readily  
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determinable from the billing records of Defendants. Such records will permit Class members to be easily identified and, if appropriate, notified of the pendency of this action through mail, and/or through internet and print publications.

26. As hereinbefore alleged, there is a well-defined community of interest in the questions of law and fact involved affecting the parties to be represented. Questions of law and fact common to the members of the aforesaid Class predominate over any questions which may affect only individual members. Among the questions of law and fact common to the Class are:

(a) Whether the members of the Class paid unlawful fees pursuant to their registration under the unlawful registration Ordinance;

(b) Whether the members of the Class paid unlawful taxes under the unlawful tax Ordinance;

(c) Whether Plaintiffs and the Class are entitled to recover the unlawful registration fees and taxes they have paid;

(d) The appropriate nature of and procedure for providing class-wide relief.

27. A class action is superior to other available means for the fair and efficient adjudication of this controversy since individual joinder of all members of the class is clearly impractical. Class action treatment will permit a large number of similarly situated persons to prosecute their common claims in a single forum simultaneously, efficiently, and without the necessary duplication of effort and expense that numerous individual claim filings and actions would engender. Furthermore, given that the damages and/or restitution amount suffered and/or demanded by each individual member of the class may be relatively small, the expenses and burden of individual litigation would make it difficult or impossible for individual members of the class to redress the wrongs done to them. The cost of government claims administration and to the court system of adjudication of such individualized claims would be substantial. And, individualized claims and litigation would present the potential for inconsistent or contradictory outcomes.

28. Plaintiffs know of no difficulty to be encountered in the management of this action which would preclude its maintenance as a class action. Relief concerning Plaintiffs rights under the



1 laws alleged herein and with respect to the Class as a whole would be appropriate.

2 **III. SATISFACTION OF GOVERNMENT CLAIM REQUIREMENT**

3 29. On or around December 22, 2017, Plaintiffs presented government claims to the County  
4 and the Board seeking refund, to the full extent permitted by law, of all taxes paid pursuant to the  
5 Measure C Cannabis Tax, among other relief. Such government claims were presented on Plaintiffs  
6 behalf and on behalf of all others similarly situated. The claims asserted that the Measure C Cannabis  
7 Tax Ordinance unlawfully required Plaintiffs and Class members to pay taxes, for the reasons set forth  
8 herein, and demanded a refund of all such taxes to Plaintiffs and all others similarly situated.

9 30. On or around January 16, 2018, Plaintiffs presented government claims to the County and  
10 the Board seeking refund, to the full extent permitted by law, of all registration fees paid pursuant to the  
11 Urgency Ordinance chapter 17.95 of the County Code, among other relief. Such government claims  
12 were presented on Plaintiffs behalf and on behalf of all others similarly situated. The claims asserted that  
13 the Urgency Ordinance unlawfully required Plaintiffs and Class members to pay registration fees, for the  
14 reasons set forth herein, and demanded a refund of all such registration fees to Plaintiffs and all others  
15 similarly situated.

16 31. On February 8, 2018 the defendants advised Plaintiffs that their claims for refund of taxes  
17 paid pursuant to Measure C, were denied by operation of law on February 8, 2018. Plaintiffs were also  
18 advised that they had six months from the February 8, 2018 notice, within which to file a court action  
19 based on the Claims denied by operation of law.

20 32. On March 6, 2018 the defendants advised Plaintiffs that their claims for refund of taxes  
21 paid pursuant to Measure C, were denied by operation of law on March 6, 2018. Plaintiffs were also  
22 advised that they had six months from the March 6, 2018 notice, within which to file a court action  
23 based on the Claims denied by operation of law.

24 33. Plaintiffs, on behalf of themselves and all others similarly situated, have complied with  
25 the claims filing requirements of the Government Claims Act (Government Code § 910 et seq).  
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1 **FIRST CAUSE OF ACTION**

2 **(Declaratory Relief)**

3 34. Plaintiffs incorporate by reference and re-allege the preceding paragraphs of the  
4 complaint, above, as though fully set forth herein.

5 35. An actual, present and substantial controversy exists between Plaintiffs and Defendant.  
6 Plaintiffs have been compelled to pay unlawful taxes and unlawful registration fees, as described  
7 hereinabove.

8 36. An actual controversy exists between Plaintiffs and Defendants in that Plaintiffs contend  
9 that a) the Defendant's imposition and enforcement of the registration requirement, under the Urgency  
10 Ordinance, and the collection of registration fees thereunder, is invalid and unlawful; and b) the  
11 Defendant's imposition of taxes, under Measure C, and the taxes thereunder, is invalid and unlawful.  
12 Plaintiffs are informed and believe and allege that the Defendant disputes these contentions and contend  
13 that the imposition of taxes under Measure C and registration fees under the Urgency Ordinance, is valid  
14 and lawful.

15 37. Plaintiffs desire a declaration as to the invalidity and unlawfulness of the Defendants'  
16 actions. Plaintiffs are entitled to a judicial declaration declaring the parties' respective rights and  
17 obligations pursuant to Code of Civil Procedure section 1060 and 1085, and that Defendant refund past  
18 taxes and past registration fees collected in violation of law.

19 Wherefore, Plaintiffs pray for the relief as hereinafter set forth.  
20

21 **SECOND CAUSE OF ACTION**

22 **(Mandamus [CCP § 1085])**

23 38. Plaintiffs incorporate by reference and re-allege the preceding paragraphs of the  
24 complaint, above, as though fully set forth herein.

25 39. By reason of Defendants' office, station or trust, Defendants had, and continue to have, a  
26 clear and present ministerial duty to Plaintiffs and the Class to pay a refund to Plaintiffs and the Class  
27 for any registration and processing fees imposed and collected in violation of the laws referred to herein,  
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1 and to pay a refund to Plaintiffs and the Class for any taxes imposed and collected in violation of the  
2 laws referred to herein.

3 40. Plaintiffs and the Class have, and had, a clear and present beneficial right to the  
4 performance of these duties by Defendants.

5 41. Plaintiffs do not have an adequate remedy at law.

6 42. Plaintiffs are entitled to a Writ of Mandate pursuant to Code of Civil Procedure section  
7 1085, and that Defendant refund past taxes and past registration fees collected in violation of law.

8 Wherefore, Plaintiffs pray for the relief as hereinafter set forth.

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10 **THIRD CAUSE OF ACTION**

11 **(Constructive Trust [Civ. Code §§ 2223, 2224])**

12 43. Plaintiffs incorporate by reference and re-allege the preceding paragraphs of the  
13 complaint, above, as though fully set forth herein.

14 44. At all times relevant herein, Defendants imposed the unlawful registration requirement on  
15 Plaintiffs and the class, and required as well as collected unlawful registration fees pursuant to the  
16 Urgency Ordinance, and unlawful taxes pursuant to Measure C, from Plaintiffs and the Class, and  
17 Plaintiffs and the Class have paid the unlawful registration fees and unlawful taxes.

18 45. Defendants have wrongfully obtained and retained such unlawful registration fees and  
19 unlawful taxes.

20 46. Plaintiffs and the Class have demanded that Defendants return to them the wrongfully  
21 obtained registration fees and wrongfully obtained taxes, and Defendants have failed to do so.

22 47. To prevent unjust enrichment, Defendants are indebted to Plaintiff and the Class in an  
23 amount within the jurisdiction of this Court, to be determined at trial according to proof.

24 Wherefore, Plaintiffs pray for the relief as hereinafter set forth.

25 **FOURTH CAUSE OF ACTION**

26 **(Unjust Enrichment)**

27 48. Plaintiffs incorporate by reference and re-allege the preceding paragraphs of the  
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1 Complaint, above, as though fully set forth herein.

2 49. Measure C was presented to the voters as being authorized by Business & Professions  
3 Code §19348 which authorized local municipalities to impose a tax upon state licensees for the privilege  
4 of engaging in commercial cannabis activities.

5 50. In 2017, the Legislature repealed Business & Professions Code §19348 and replaced it  
6 with Revenue and Taxation Code §34021.5. The new Revenue and Taxation Code section was  
7 essentially the same as the Business and Professions Code section it replaced. As before, this new  
8 section confirmed that local municipalities were granted the right to impose a tax on state cannabis  
9 license holders for the privilege of engaging in commercial cannabis activity.

10 51. Defendants imposed and collected Measure C Taxes from plaintiffs in 2017.

11 52. At all times during 2017, plaintiffs, and all members of the proposed class, did not hold  
12 any state issued license to engage in commercial cannabis activity as no such licenses were available  
13 prior to 2018.

14 53. At all times during 2017, Defendants had no authority to allow Plaintiffs to enjoy the  
15 privilege of engaging in commercial cannabis activity.

16 54. Accordingly, Plaintiffs at no time during 2017 enjoyed the privilege of engaging in  
17 commercial cannabis activity.

18 55. Defendants have been unjustly enriched by collecting and retaining Measure C taxes  
19 from Plaintiffs and all other members of the proposed class without any lawful authority to do so.

20 Wherefore, Plaintiffs pray for the relief as hereinafter set forth.

21 **FIFTH CAUSE OF ACTION**

22 **(Accounting)**

23 56. Plaintiffs incorporate by reference and re-allege the preceding paragraphs of the complaint,  
24 above, as though fully set forth herein.

25 57. Defendants have received payment of the unlawful registration fees and the unlawful  
26 taxes which were collected from Plaintiffs and the Class. The amount of money owing by Defendants to  
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1 Plaintiffs and the Class is unknown to Plaintiffs and cannot be ascertained without an accounting of the  
2 registration fees and the taxes that were received by Defendants. Plaintiffs demand that Defendants  
3 account for the aforementioned registration fees and taxes, and pay the amount found due to Plaintiffs  
4 and the Class.

5 Wherefore, Plaintiffs pray for the relief as hereinafter set forth.

6 **SIXTH CAUSE OF ACTION**

7 **(Cal. Const. Article 13C, and 13D, and Article 13, § 32)**

8 58. Plaintiff incorporates by reference and realleges the preceding paragraphs of the  
9 complaint, above, as though fully set forth herein.

10 59. The registration fees and the taxes were improperly imposed, extended, increased and/or  
11 broadened without voter approval, in violation of Article 13C Section 2(b) and/or Section 2(d) and  
12 Article 13D, as hereinbefore described.

13 60. The registration fees and the taxes were imposed, extended, or increased without voter  
14 approval, in violation of Government Code Section 53722 and/or Section 53723 as hereinbefore  
15 described.

16 61. The registration and processing fees thus imposed were illegal.

17 62. Plaintiffs and the Class members have paid such illegal registration fees and illegal taxes  
18 and are entitled to a refund.

19 Wherefore, Plaintiffs pray for the relief as hereinafter set forth.

20 **SEVENTH CAUSE OF ACTION**

21 **(Common Count Money Had and Received)**

22 63. Plaintiffs incorporate by reference and reallege the preceding paragraphs of the  
23 complaint, above, as though fully set forth herein.

24 64. Plaintiffs and the Class members were erroneously required to pay the registration fees  
25 and the taxes, as described above.

26 65. Defendants thereby became indebted to Plaintiffs and the Class for the repayment of such  
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1 amounts.

2 66. Plaintiffs have demanded that Defendants repay such amount to Plaintiffs and the Class,  
3 but Defendants have failed to do so.

4 Wherefore, Plaintiffs pray for the relief as hereinafter set forth.

5 **EIGHTH CAUSE OF ACTION**

6 **(Conversion)**

7 67. Plaintiffs incorporate by reference and re-allege the preceding paragraphs of the  
8 complaint, above, as though fully set forth herein.

9 68. Plaintiffs, and the members of the Class, owned and had the vested immediate right to  
10 possession of money in sums certain or capable of being made certain in the form of unlawful  
11 registration fees and unlawful taxes paid by them.

12 69. Defendants intentionally and wrongfully withheld and misappropriated from Plaintiffs,  
13 and the Class, the unlawful registration fees and unlawful taxes, thereby interfering with Plaintiffs' and  
14 the members of the Class vested right to the immediate possession of property.

15 70. As a direct and proximate result of defendants' wrongful conversion, Plaintiffs' and the  
16 Class members sustained actual damages. Plaintiffs' are uncertain as to the full and precise nature of  
17 their damages or that of the members of the Class, but are informed and believe and on that basis allege,  
18 that their damages exceed the jurisdictional minimum of this Court. Plaintiffs' will amend this complaint  
19 to state the precise nature and extent of those damages when they have been ascertained.

20 Wherefore, Plaintiffs pray for the relief as hereinafter set forth.

21 **PRAYER**

22 The plaintiffs herein pray for the following relief against Defendants and each of them,  
23 individually and on behalf of the class of similarly situated individuals:

24 1. For a declaration of the Court that the Defendants' past and continuing imposition and  
25 collection of registration fees and taxes was and is illegal, invalid and unlawful as described herein;

26 2. For an order prohibiting Defendants from imposing the registration fees under the  
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1 Urgency Ordinance, or the taxes under Measure C, from Plaintiffs and the Class;

2 3. For an accounting of all registration fees and taxes imposed and collected by Defendants  
3 on or after May 10, 2016;

4 4. For payment of a refund and/or actual damages by Defendants to Plaintiffs and the Class  
5 in such amount as is determined at trial to be equal to the unlawful fees and the unlawful taxes paid by  
6 Plaintiffs and the Class on or after May 10, 2016;

7 5. For prejudgment interest on any sums recovered herein;

8 6. For an award of attorneys' fees, in an amount the Court determines to be reasonable, and  
9 an award of costs, pursuant to California Code of Civil Procedure, section 1021.5 and Title 42, United  
10 States Code, section 1988, and any other applicable statute or law;

11 7. Certifying this action as a class, giving appropriate notice to the class and appointing  
12 Plaintiffs as Class Representatives, and Plaintiffs' counsel as Class Counsel;

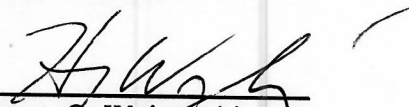
13 8. For such other and further relief as the Court deems appropriate.  
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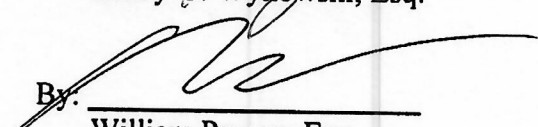
15 **DEMAND FOR JURY TRIAL**

16 Plaintiffs hereby demand trial of their claims by jury to the extent authorized by law.  
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18 Dated: <sup>Aug 3</sup>~~July~~ \_\_, 2018

19 HENRY G. WYKOWSKI & ASSOCIATES

20 By:   
21 Henry G. Wykowski, Esq.

22 By:   
23 William Panzer, Esq.

24 *Attorneys for Plaintiffs*  
25 *ANDREW GREER,*  
26 *GOLDEN STATE HERB, INC., and ADAM*  
27 *RAY on behalf of themselves and all others*  
28 *similarly situated*