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## **STANDING - CALIFORNIA**

## Wheatherford v. City of San Rafael

Court of Appeal, First District, Division 1, California - May 22, 2014 - Cal.Rptr.3d - 14 Cal. Daily Op. Serv. 5626

Resident filed a complaint for declaratory and injunctive relief challenging city's and county's enforcement practices with respect to the impoundment of vehicles. The Superior Court dismissed. Resident appealed.

The Court of Appeal held that:

- Resident's payment of sales and gasoline taxes as a consumer did not confer taxpayer standing;
- Resident's payment of fees for services such as water and sewage did not confer taxpayer standing;
- Any disparate treatment based upon wealth was reviewed for rational basis under equal protection clause; and
- Wealth-based classification concerning taxpayer standing to restrain county or city expenditures did not violate equal protection.

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