

July 16, 2024

Ms. Jasmine Elo  
Management Analyst  
County Executive Office  
Napa County  
1195 3<sup>rd</sup> Street  
Napa, CA 94559

**Re: *Sheetz v. El Dorado County - Development Impact Fee Study Methodology***

Dear Ms. Elo:

As requested, and in light of the Sheetz v. County of El Dorado Supreme Court decision, Willdan Financial Services (“Willdan”) would like to affirm to the County of Napa that we have not made any changes to our approach and scope noted within the proposal submitted to the County on May 21, 2024.

Sheetz was a very narrow ruling that remanded the case back to California for further proceedings (they found that the fee program in question is not categorically exempt from a constitutional takings requirement, which we have never assumed). In fact, the question they decided was so obvious that the respondents conceded it at oral argument. The only question remaining was whether the court would go further; they did not.

To discuss this matter further please contact me at (800) 755-6864, or via email at [JEdison@Willdan.com](mailto:JEdison@Willdan.com).

Sincerely,

**WILLDAN FINANCIAL SERVICES**



James Edison  
Managing Principal