

IV. CONCLUSION

Because section 53511 is the only theory defendants relied on below for asserting that plaintiff was obligated to bring his present challenge as a validation action and because the lease-leaseback arrangement at issue here is not a “contract[]” for purposes of section 53511, we agree with the Court of Appeal that the validation statutes do not apply. The Court of Appeal also concluded that plaintiff’s first amended complaint adequately alleged a taxpayer action under Code of Civil Procedure section 526a, and we did not grant review to consider that aspect of the court’s decision, therefore the litigation can proceed based on that theory of standing. We affirm the judgment of the Court of Appeal and remand the matter to that court for further proceedings consistent with this opinion.

JENKINS, J.

We Concur:

GUERRERO, C. J.

CORRIGAN, J.

LIU, J.

KRUGER, J.

GROBAN, J.

EVANS, J.