

SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 3.3
(ID # 11179)

MEETING DATE:
Tuesday, October 29, 2019

FROM : ASSESSOR-COUNTY-CLERK-RECORDER:

SUBJECT: ASSESSOR- COUNTY CLERK- RECORDER: Claim for Refund of Tax Payments
Submitted by the Annenberg Foundation Trust at Sunnylands; District 4 [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the Claims for Refund submitted by the Annenberg Foundation Trust at Sunnylands on May 3, 2019 with respect to Assessor Parcel Numbers 674-360-024, 674-430-004, 674-430-014, 674-600-014, 674-600-015, 674-600-016, 674-600-017, 674-610-002, 674-610-003 and 674-610-005 for the fiscal years ended June 30, 2015, June 30, 2016, June 30, 2017, June 30, 2018 and June 30, 2019; and
2. Direct the Clerk of the Board to issue a letter denying the claims with the specified language identified below.

ACTION: Policy

Kan Wang

Kan Wang, Assistant Assessor-County-Clerk Recorder 10/17/2019

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington and Perez
Nays: None
Absent: Hewitt
Date: October 29, 2019
xc: ACR

Kecia R. Harper
Clerk of the Board
By: *Kecia R. Harper*
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	19/20

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

I. INTRODUCTION

The claimant, the Annenberg Foundation Trust at Sunnylands, submitted ten (10) claims for refund of tax payments to the Riverside County Clerk of the Board on May 3, 2019. In the claim documents, the claimant asserted that several parcels owned by the claimant qualify for the welfare exemption from California property taxes. The property is identified as Assessor's Parcel Numbers (APNs) 674-360-024, 674-430-004, 674-430-014, 674-600-014, 674-600-015, 674-600-016, 674-600-017, 674-610-002, 674-610-003 and 674-610-005. The claims for each of the parcels are for the fiscal years ended June 30, 2015, June 30, 2016, June 30, 2017, June 30, 2018 and June 30, 2019. In total, the claims for all parcels for all listed years exceed \$1.75 million.

II. ANALYSIS

Property owned and operated by charitable organizations and used exclusively for charitable purposes may qualify for exemption from property taxation (i.e., the "welfare exemption"). See Cal. Rev. & Tax. Code § 214. However, the property must be used for the actual operation of the exempt entity and cannot exceed an amount of property reasonably necessary to the accomplishment of the exempt purpose. *Ibid.* Furthermore, certain nature preserve and open-space lands may also qualify for the welfare exemption if the primary purpose of the charitable organization owner is to preserve those lands. Cal. Rev. & Tax. Code § 214.02.

The claimant owns other parcels adjacent to the parcels that are the subject of these claims. The adjacent parcels contain a historic residence, a visitor and garden center, cottages and administrative buildings. Those facilities are used for the gathering of governmental, educational and other leaders and for public educational access. The claimant has previously requested and has been granted a welfare exemption for the adjacent parcels.

The Assessor's office reviewed the claimant's request and finds that the primary purpose of the claimant is not to preserve open-space lands, so an exemption pursuant to Section 214.02 of the Revenue and Taxation Code is unavailable. Furthermore, the parcels for which the tax refunds are claimed are in excess of what is reasonably necessary to accomplish the claimant's

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

exempt purpose, so the claimant does not otherwise qualify for the welfare exemption of Section 214 of the Revenue and Taxation Code.

III. CONCLUSION

After reviewing the claims for refund and the Assessor's records, the Assessor's office recommends the claims be denied. The Assessor's office recommends the following language be incorporated into the denial letter, to be sent out by the Clerk of the Board:

"The County has completed its review of your claims for refund of taxes and/or penalties you filed with us on May 3, 2019.

Your claims were reviewed by the Assessor. Based on the documentation you submitted, the Assessor has determined that your claims do not meet the provisions in the Revenue and Taxation Code for granting a refund. For this reason, your claims for refund are denied effective October 29, 2019.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claims to commence an action in the Superior Court to seek judicial review of this denial."

Assessor recommends this language be utilized in the denial, based upon the California Supreme Court case of *Steinhart v. County of Los Angeles* (2010) 47 Cal.4th 1298.

Impact on Residents and Businesses

N/A

Additional Fiscal Information

N/A

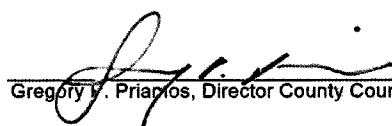
Contract History and Price Reasonableness

N/A

ATTACHMENTS:

- A. Claim for Refund of Tax Payments filed by the Annenberg Foundation Trust at Sunnylands


Stephanie P. ... Principal Management Analyst 10/22/2019


Gregory J. Priaplos, Director County Counsel 10/18/2019

Buchanan Ingersoll & Rooney PC

Kimberly Arouh
619 685 1961
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One America Plaza
600 West Broadway, Suite 1100
San Diego, CA 92101
T 619 239 8700
F 619 702 3898

May 1, 2019

County of Riverside
Assessment Appeals Division
Clerk of the Board of Supervisors
P.O. Box 1628
Riverside, California 92502

Re: The Annenberg Foundation Trust at Sunnylands; County of Riverside: Claims for Refund of Tax Payments - Fiscal Years Ending June 30, 2015, 2016, 2017, 2018 and 2019

Assessor Parcel Numbers: 674-360-024; 674-430-004; 674-600-014; 674-600-015;
674-610-002; 674-610-003; 674-610-005; 674-600-016;
674-430-014; and 674-600-017

Dear Sir or Madam:

We represent The Annenberg Foundation Trust at Sunnylands (the "Trust"), a Section 501(c)(3) tax-exempt organization that engages exclusively in charitable and educational activities. The Trust owns the above-referenced ten (10) parcels of real property located in Riverside County, California (the "Parcels"), which are used in furtherance of the Trust's charitable and educational purposes. On behalf of the Trust, we are submitting the enclosed Claims for Refund of Tax Payments relating to the Parcels for the fiscal years ending June 30, 2015, 2016, 2017, 2018 and 2019.

The Trust previously filed a BOE-267 – Claim for Welfare Exemption (First Filing) for the Parcels for fiscal year 2018 – 2019 on August 24, 2018, on the basis that the Parcels are used exclusively for charitable and educational purposes in furtherance of the Trust's tax-exempt purposes and therefore qualify for the Welfare Exemption. A copy of our cover letter submitting the Claim for Welfare Exemption is enclosed for your reference.

On September 4, 2018, the Claim for Welfare Exemption was denied by the Riverside County Assessor-Clerk-Recorder on the sole basis that "vacant land is not exemptible." A copy of the Assessor's Finding on Qualification of Property Use is enclosed for your reference.

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May 1, 2019

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The assessor's determination that the Parcels do not qualify for the Welfare Exemption because "vacant land is not exemptible" is unsupported by California law. As described in further detail in the attachment referenced in each of the enclosed Claims for Refund of Tax Payments, the Parcels qualify for the Welfare Exemption under Cal. Rev. & Tax. Code § 214, because, among other reasons, and to quote the Welfare Exemption provision of Cal. Rev. & Tax. Code § 214.02(a), the Parcels are:

"used exclusively for the preservation of native plants or animals, biotic communities, geological or geographical formations of scientific or educational interest, or open-space lands used solely for recreation and for the enjoyment of scenic beauty, is open to the general public subject to reasonable restrictions concerning the needs of the land, and is owned and operated by a...foundation...the primary interest of which is to preserve those natural areas"

Because the Parcels qualify for the Welfare Exemption under Cal. Rev. & Tax. Code § 214, property taxes paid by the Trust for the Parcels for the fiscal years ending June 30, 2015, 2016, 2017, 2018 and 2019 were not legally assessed or levied and should be refunded to the Trust as requested in the enclosed Claims for Refund of Tax Payments. Evidence of the payment by the Trust of the taxes for which the refund is sought is also enclosed.

Please note that there are ten (10) separate Claims for Refund, one for each of the ten (10) Parcels, and each separate claim is made for the fiscal years ending June 30, 2015, 2016, 2017, 2018 and 2019. Each of the ten (10) separate Claims for Refund indicates the Parcel, the date the real estate taxes were paid by the Trust for such Parcel for each of the fiscal years for which a refund is claimed, and the amount of the tax claimed for refund for each fiscal year. The detailed attachment explaining why the assessments were not legally assessed or levied and are, therefore, void, applies to all ten (10) of the separate Claims for Refund, as the same explanation applies to all of the Claims for Refunds.

For ease of review, following is a list of each above-referenced enclosure:

Enclosure 1- Claims for Refund of Tax Payments.

Enclosure 2 - Cover Letter Submitting Claim for Welfare Exemption.

Enclosure 3 - Assessor's Finding on Qualification of Property Use.

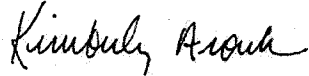
Enclosure 4 - Evidence Payment of Taxes for Which Refund is Sought.

May 1, 2019

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Thank you for your attention to this matter. If you have any questions or require further information, please contact me or my colleagues, Richard L. Fox and Joshua D. Headley.

Very truly yours,



Kimberly Arouh

Buchanan Ingersoll & Rooney LLP

Enclosures

cc: Ed Doran, Finance Director, The Annenberg Foundation Trust at Sunnylands
Richard L. Fox, Esquire, Buchanan Ingersoll & Rooney PC
Joshua D. Headley, Esquire, Buchanan Ingersoll & Rooney PC

Enclosure 1
Claims for Refund of Tax Payments



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Annenberg Foundation Trust Last: at Sunnylands
 Mailing Address: 37977 Bob Hope Drive City: Rancho Mirage
 State: CA Zip: 92270 Contact No.: ((760) 202-2268

Assessor's Parcel Number: 674-600-017
 Property Address: 71231 Tamarisk Lane City: Rancho Mirage Zip: 92270

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20 15</u>	<u>12/01/2014, 4/1/15</u>	<u>\$ 54,312.44</u>	<u>\$</u>	<u>\$ 54,312.44</u>
<u>20 16</u>	<u>11/23/2015, 3/1/16</u>	<u>\$ 54,750.46</u>	<u>\$</u>	<u>\$ 54,750.46</u>
<u>20 17</u>	<u>11/30/2016, 3/1/17</u>	<u>\$ 56,808.84</u>	<u>\$</u>	<u>\$ 56,808.84</u>
<u>20 18</u>	<u>12/01/2017, 3/23/18</u>	<u>\$ 58,536.76</u>	<u>\$</u>	<u>\$ 58,536.76</u>
<u>20 19</u>	<u>12/06/2018, 4/1/19</u>	<u>\$ 59,416.90</u>	<u>\$</u>	<u>\$ 59,416.90</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 04/16/2019 Signature: [Handwritten Signature] Title: Finance Director

2019 MAY -3 AM 10:52
 COUNTY OF RIVERSIDE
 CLERK OF SUPERVISORS

PLEASE NOTE: *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

Date Received: _____ Date Referred to County Counsel: _____
Signature: _____ Title: _____ Date: _____



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Annenberg Foundation Trust Last: at Sunnylands
Mailing Address: 37977 Bob Hope Drive City: Rancho Mirage
State: CA Zip: 92270 Contact No.: ((760) 202-2268

Assessor's Parcel Number: 674-430-014
Property Address: 37977 Bob Hope Drive City: Rancho Mirage Zip: 92270

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund Is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁵</u>	<u>12/01/2014, 4/1/15</u>	<u>\$ 59,828.70</u>	<u>\$</u>	<u>\$ 59,828.70</u>
<u>20¹⁶</u>	<u>11/23/2015, 2/8/16</u>	<u>\$ 60,130.42</u>	<u>\$</u>	<u>\$ 60,130.42</u>
<u>20¹⁷</u>	<u>11/30/2016, 3/8/17</u>	<u>\$ 62,421.16</u>	<u>\$</u>	<u>\$ 62,421.16</u>
<u>20¹⁸</u>	<u>12/01/2017, 2/23/18</u>	<u>\$ 64,258.56</u>	<u>\$</u>	<u>\$ 64,258.56</u>
<u>20¹⁹</u>	<u>12/06/2018, 4/1/19</u>	<u>\$ 65,201.42</u>	<u>\$</u>	<u>\$ 65,201.42</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 04/16/2019 Signature:  Title: Finance Director

2019 MAY -3 AM 10:53
COUNTY OF RIVERSIDE
ASSessor's DIVISION
OPERATIONS

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Signature: _____ Title: _____ Date: _____



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Annenberg Foundation Trust Last: at Sunnylands
Mailing Address: 37977 Bob Hope Drive City: Rancho Mirage
State: CA Zip: 92270 Contact No.: ((760) 202-2268

Assessor's Parcel Number: 674-610-016
Property Address: 71231 Tamarisk Lane City: Rancho Mirage Zip: 92270

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2015</u>	<u>12/01/2014, 9/11/15</u>	<u>\$ 14,162.36</u>	<u>\$</u>	<u>\$ 14,162.36</u>
<u>2016</u>	<u>11/23/2015, 3/18/16</u>	<u>\$ 14,276.40</u>	<u>\$</u>	<u>\$ 14,276.40</u>
<u>2017</u>	<u>11/30/2016, 3/6/17</u>	<u>\$ 14,812.62</u>	<u>\$</u>	<u>\$ 14,812.62</u>
<u>2018</u>	<u>12/01/2017, 3/23/18</u>	<u>\$ 15,262.62</u>	<u>\$</u>	<u>\$ 15,262.62</u>
<u>2019</u>	<u>12/06/2018, 4/11/19</u>	<u>\$ 15,492.02</u>	<u>\$</u>	<u>\$ 15,492.02</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):
See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 04/16/2019 Signature: [Signature] Title: Finance Director

2019 MAY -3 AM 10:53

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Print Form

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Signature: _____	Title: _____ Date: _____



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Annenberg Foundation Trust Last: at Sunnylands
Mailing Address: 37977 Bob Hope Drive City: Rancho Mirage
State: CA Zip: 92270 Contact No.: (760) 202-2268

Assessor's Parcel Number: 674-610-005
Property Address: 37977 Bob Hope Drive City: Rancho Mirage Zip: 92270

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund Is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2015</u>	<u>12/01/2014, 4/1/15</u>	<u>\$ 148,090.82</u>	<u>\$</u>	<u>\$ 148,090.82</u>
<u>2016</u>	<u>11/23/2015, 3/18/16</u>	<u>\$ 149,661.40</u>	<u>\$</u>	<u>\$ 149,661.40</u>
<u>2017</u>	<u>11/30/2016, 3/8/17</u>	<u>\$ 156,292.02</u>	<u>\$</u>	<u>\$ 156,292.02</u>
<u>2018</u>	<u>12/01/2017, 3/23/18</u>	<u>\$ 154,492.66</u>	<u>\$</u>	<u>\$ 154,492.66</u>
<u>2019</u>	<u>12/06/2018</u>	<u>\$ 150,963.46</u>	<u>\$</u>	<u>\$ 150,963.46</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 04/16/2019 Signature:  Title: Finance Director

2019 MAY -3 AM 10:53
CLERK OF SUPERIOR COURT
COUNTY OF RIVERSIDE

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**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

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 State: CA Zip: 92270 Contact No.: (760) 202-2268

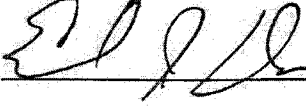
Assessor's Parcel Number: 674-610-003
 Property Address: 71231 Tamarisk Lane City: Rancho Mirage Zip: 92270

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁵</u>	<u>12/01/2014, 4/1/15</u>	<u>\$ 420.10</u>	<u>\$</u>	<u>\$ 420.10</u>
<u>20¹⁶</u>	<u>11/23/2015, 3/18/16</u>	<u>\$ 423.16</u>	<u>\$</u>	<u>\$ 423.16</u>
<u>20¹⁷</u>	<u>11/30/2016, 3/8/17</u>	<u>\$ 437.48</u>	<u>\$</u>	<u>\$ 437.48</u>
<u>20¹⁸</u>	<u>12/01/2017, 3/23/18</u>	<u>\$ 449.40</u>	<u>\$</u>	<u>\$ 449.40</u>
<u>20¹⁹</u>	<u>12/06/2018, 4/1/19</u>	<u>\$ 455.92</u>	<u>\$</u>	<u>\$ 455.92</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):
See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 04/16/2019 Signature:  Title: Finance Director

2019 MAY -3 AM 10:53
 COUNTY OF RIVERSIDE
 COUNTY ADMINISTRATOR'S OFFICE
 100 W. MAIN ST., SUITE 1000
 RIVERSIDE, CA 92501

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Date Received: _____ Date Referred to County Counsel: _____
Signature: _____ Title: _____ Date: _____



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Annenberg Foundation Trust Last: at Sunnylands
Mailing Address: 37977 Bob Hope Drive City: Rancho Mirage
State: CA Zip: 92270 Contact No.: ((760) 202-2268

Assessor's Parcel Number: 674-610-002
Property Address: 71231 Tamarisk Lane City: Rancho Mirage Zip: 92270

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2015</u>	<u>12/01/2014, 4/1/15</u>	<u>\$ 15,514.48</u>	<u>\$</u>	<u>\$ 15,514.48</u>
<u>2016</u>	<u>11/23/2015, 3/19/16</u>	<u>\$ 15,639.48</u>	<u>\$</u>	<u>\$ 15,639.48</u>
<u>2017</u>	<u>11/30/2016, 3/9/17</u>	<u>\$ 16,227.32</u>	<u>\$</u>	<u>\$ 16,227.32</u>
<u>2018</u>	<u>12/01/2017, 3/23/18</u>	<u>\$ 16,720.58</u>	<u>\$</u>	<u>\$ 16,720.58</u>
<u>2019</u>	<u>12/06/2018, 4/1/19</u>	<u>\$ 16,971.98</u>	<u>\$</u>	<u>\$ 16,971.98</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 04/16/2019 Signature: [Signature] Title: Finance Director

2019 MAY -3 AM 10:53
COUNTY OF RIVERSIDE
CLERK OF SUPERVISORS

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THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

**Riverside County Clerk of the Board of Supervisors
4080 Lemon Street, 1st Floor
Riverside, CA 92502**

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

Date Received: _____ Date Referred to County Counsel: _____
Signature: _____ Title: _____ Date: _____



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Annenberg Foundation Trust Last: at Sunnylands
 Mailing Address: 37977 Bob Hope Drive City: Rancho Mirage
 State: CA Zip: 92270 Contact No.: ((760) 202-2268)

Assessor's Parcel Number: 674-600-015
 Property Address: 71231 Tamarisk Lane City: Rancho Mirage Zip: 92270

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund Is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁵</u>	12/01/2014, 4/11/15	\$ 10,880.68	\$	\$ 10,880.68
<u>20¹⁶</u>	11/23/2015, 3/18/16	\$ 10,968.24	\$	\$ 10,968.24
<u>20¹⁷</u>	11/30/2016, 3/9/17	\$ 11,380.12	\$	\$ 11,380.12
<u>20¹⁸</u>	12/01/2017, 3/23/18	\$ 11,725.68	\$	\$ 11,725.68
<u>20¹⁹</u>	12/06/2018, 4/11/19	\$ 11,901.90	\$	\$ 11,901.90

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

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**COUNTY OF RIVERSIDE
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Reset Form

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 Mailing Address: 37977 Bob Hope Drive City: Rancho Mirage
 State: CA Zip: 92270 Contact No.: (760) 202-2268

Assessor's Parcel Number: 674-600-014
 Property Address: 71231 Tamarisk Lane City: Rancho Mirage Zip: 92270

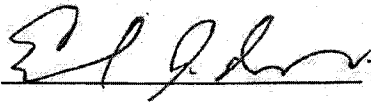
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Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁵</u>	<u>12/01/2014, 4/1/15</u>	<u>\$ 559.08</u>	<u>\$</u>	<u>\$ 559.08</u>
<u>20¹⁶</u>	<u>11/23/2015, 3/18/16</u>	<u>\$ 563.28</u>	<u>\$</u>	<u>\$ 563.28</u>
<u>20¹⁷</u>	<u>11/30/2016, 3/8/17</u>	<u>\$ 582.98</u>	<u>\$</u>	<u>\$ 582.98</u>
<u>20¹⁸</u>	<u>12/01/2017, 3/23/18</u>	<u>\$ 599.42</u>	<u>\$</u>	<u>\$ 599.42</u>
<u>20¹⁹</u>	<u>12/06/2018, 4/1/19</u>	<u>\$ 608.22</u>	<u>\$</u>	<u>\$ 608.22</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

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Signature: _____ Title: _____ Date: _____



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Annenberg Foundation Trust Last: at Sunnylands
 Mailing Address: 37977 Bob Hope Drive City: Rancho Mirage
 State: CA Zip: 92270 Contact No.: ((760) 202-2268)

Assessor's Parcel Number: 674-430-004
 Property Address: 71231 Tamarisk Lane City: Rancho Mirage Zip: 92270

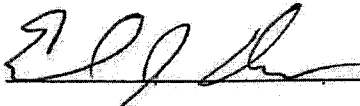
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Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁵</u>	<u>12/01/2014, 4/1/15</u>	<u>\$4,196.30</u>	<u>\$</u>	<u>\$4,196.30</u>
<u>20¹⁶</u>	<u>11/23/2015, 3/18/16</u>	<u>\$4,173.88</u>	<u>\$</u>	<u>\$4,173.88</u>
<u>20¹⁷</u>	<u>11/30/2016, 5/8/17</u>	<u>\$4,338.44</u>	<u>\$</u>	<u>\$4,338.44</u>
<u>20¹⁸</u>	<u>12/01/2017, 5/23/18</u>	<u>\$4,449.96</u>	<u>\$</u>	<u>\$4,449.96</u>
<u>20¹⁹</u>	<u>12/06/2018, 4/1/19</u>	<u>\$4,509.22</u>	<u>\$</u>	<u>\$4,509.22</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 04/16/2019 Signature:  Title: Finance Director

2019 MAY -3 AM10:54

COUNTY OF RIVERSIDE
CLERK OF SUPERVISORS
COURT HOUSE
900 N. G ST.
RIVERSIDE, CA 92501

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Signature: _____	Title: _____ Date: _____



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name:	First: <u>Annenberg Foundation Trust</u>	Last: <u>at Sunnylands</u>
Mailing Address:	<u>37977 Bob Hope Drive</u>	City: <u>Rancho Mirage</u>
State:	<u>CA</u>	Zip: <u>92270</u> Contact No.: <u>(760) 202-2268</u>

Assessor's Parcel Number:	<u>674-360-024</u>
Property Address:	<u>71231 Tamarisk Lane</u> City: <u>Rancho Mirage</u> Zip: <u>92270</u>

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2015</u>	<u>12/01/2014, 4/1/15</u>	<u>\$ 30,230.78</u>	<u>\$</u>	<u>\$ 30,230.78</u>
<u>2016</u>	<u>11/23/2015, 3/18/16</u>	<u>\$ 31,357.96</u>	<u>\$</u>	<u>\$ 31,357.96</u>
<u>2017</u>	<u>11/30/2016, 3/1/17</u>	<u>\$ 31,518.06</u>	<u>\$</u>	<u>\$ 31,518.06</u>
<u>2018</u>	<u>12/01/2017, 3/23/18</u>	<u>\$ 32,436.74</u>	<u>\$</u>	<u>\$ 32,436.74</u>
<u>2019</u>	<u>12/06/2018, 4/1/19</u>	<u>\$ 32,909.28</u>	<u>\$</u>	<u>\$ 32,909.28</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See attached

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 COUNTY OF RIVERSIDE
 BOARD OF SUPERVISORS
 CLERK OF THE BOARD

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Date Received: _____ Date Referred to County Counsel: _____
Signature: _____ Title: _____ Date: _____

**The Annenberg Foundation Trust at Sunnylands
37977 Bob Hope Drive
Rancho Mirage, CA 92270
EIN: 25-6774871
Organizational Clearance Certificate No: 20647**

COUNTY OF RIVERSIDE

CLAIM FOR REFUND OF TAXES PAYMENTS

Assessor's Parcel Numbers:

APN	Acres
674-360-024	17.59
674-430-004	2.00
674-600-014	0.32
674-600-015	7.01
674-610-002	9.77
674-610-003	0.23
674-610-005	35.90
674-600-016	9.16
674-430-014	35.52
674-600-017	34.91
Total	152.41

Property Address: 37977 Bob Hope Drive, Rancho Mirage, CA 92270

Denial of BOE-267 - Claim for Welfare Exemption (First Filing) for the fiscal year 2018 - 2019 filed on August 24, 2018:

A BOE-267 – Claim for Welfare Exemption (First Filing) for the fiscal year 2018 – 2019 was filed on August 24, 2018 with the Riverside County Assessor-Clerk-Recorder on the basis that the real property at issue and listed above is used exclusively for charitable and educational purposes within the meaning of Cal. Rev. & Tax. Code § 214. Less than two weeks after the filing of the BOE-267, on September 4, 2018, the claim for exemption was denied by the Riverside County Assessor-Clerk-Recorder solely on the basis that "vacant land is not exemptible." As further described hereinafter, the determination of the Riverside County Assessor-Clerk-Recorder that the real property at issue is not exempt on the basis that "vacant land is not exemptible" is not correct and, in fact, is wholly contrary to the relevant law in California, under which the Welfare Exemption clearly applies to the property at issue in this matter, notwithstanding the erroneous determination made by the Riverside County Assessor-Clerk-Recorder in this matter.

Reasons Why Whole Assessment is Void

Background

The real property for which the Claim for Welfare Exemption is being submitted is 152.41 acres of undeveloped desert property ("Sunnylands Desert Property") owned by the Annenberg Foundation Trust at Sunnylands Trust ("Sunnylands Trust"). Consistent with the terms of the Declaration of Trust of the Sunnylands Trust dated May 14, 2001 ("Declaration of Trust"), the Trust is operated exclusively for charitable and educational purposes and all of its assets, including its real property, are dedicated to fulfilling and furthering such purposes. The Sunnylands Trust has been determined by the Internal Revenue Service ("IRS") to be a private operating foundation that is exempt from tax as an organization described under Section 501(c)(3) of the Internal Revenue Code. The Sunnylands Trust has obtained its Organizational Clearance Certificate - No: 20647.

The Sunnylands Desert Property, for which the Claim for Welfare Exemption is being claimed, surrounds the Sunnylands Trust's developed property ("Sunnylands Developed Property") that is already subject to, and qualifies for, the Welfare Exemption. The Sunnylands Developed Property and the Sunnylands Desert Property are collectively hereinafter referred to and known as "Sunnylands," which represent the Sunnylands Trust's entire ownership of real estate in Rancho Mirage, California.

As further described below, the Sunnylands Desert Property is being used exclusively for the Sunnylands Trust's charitable and educational purposes and therefore should be exempt from taxation under Cal. Rev. & Tax. Code § 214, including, but not limited to, Cal. Rev. & Tax. Code § 214.02(a), which specifically provides that "property that is used exclusively for the preservation of native plants or animals, biotic communities, geological or geographical formations of scientific or educational interest, or open-space lands used solely for recreation and for the enjoyment of scenic beauty, is open to the general public subject to reasonable restrictions concerning the needs of the land, and is owned and operated by a scientific or charitable fund, foundation, limited liability company, or corporation, the primary interest of which is to preserve those natural areas, and that meets all the requirements of Section 214, shall be deemed to be within the [Welfare] exemption."

Because the Sunnylands Desert Property is exempt from real estate tax under the Welfare Exemption, the taxes paid by the Sunnylands Trust were not legally assessed or levied and should accordingly be refunded under this Claim for Refund of Tax Payments.

Sunnylands Desert Property is Clearly Being Used Exclusively for Charitable and Educational Purposes By Preservation and Open Space

The Sunnylands Desert Property is preserved by the Sunnylands Trust in its natural state and is uniquely essential to the fulfillment of the charitable and educational purposes and activities of the Sunnylands Trust. The Sunnylands Desert Property is not held for the production of income or for investment purposes but is maintained in its natural desert state exclusively for advancing

the charitable and educational purposes of the Sunnylands Trust, and is open to the public subject to reasonable restrictions concerning the needs of the land.

The preservation of the Sunnylands Desert Property in its natural desert state furthers the charitable and educational purposes of the Sunnylands Trust of preserving a sustainable native environment that contributes to the health of the community ecosystem. Due to population growth and increased land development in the Coachella Valley, parcels of land the size of the Sunnylands Desert Property are very rare. As a result, native plant species continue to be pushed to the fringes of the desert, eliminating their access to the desert floor. This is an important consideration as many of the native plant species have specialized characteristics that are specific to low desert blow sand ecology and their activities contribute to the overall health of the ecosystem. Development of the desert land in the Coachella Valley disrupts that ecology by reducing the spaces available to these specialized plant species. Unlike the Sunnylands Desert Property, small land parcels in the desert are unable to accommodate a large variety of native plant species that compete for limited resources. By maintaining the Sunnylands Desert Property in its natural state, the Sunnylands Trust preserves fragile habitats that provide wildlife corridors for breeding and food access, and protects its holdings of mixed native plants and access for invertebrates, birds, reptiles and mammals without disruption.

Of note in this matter, in *Christward Ministry v. County of San Diego* (271 Cal. App. 2d 805, 76 Cal. Rptr. 854 Cal. Ct. App. 1969), the court specifically rejected any notion that the Welfare Exemption does not apply based solely on land being "vacant, unimproved, raw land, remaining in its natural condition" and where "no actual physical use is made." In this case, four major religious retreats were held by a religious organization owning the land at issue. The court recognized that one of the purposes of the vacant, unimproved, and raw land that was maintained in its natural condition was to "provide a 'greenbelt' or buffer which would assure retreatants the solitude and serenity incident to achievement of the religious purpose making the retreat." The court indicated that it would be "absurd" to exempt only the part of the property actually used for the religious retreats, to the exclusion of the "surrounding property maintained in its natural state." The court specifically held that actual physical use of property for an exempt purpose is not required to qualify for the Welfare Exemption and that "such an interpretation must be rejected," stating:

"The requirement ... that an actual "physical" use of property for religious purposes is a condition to exemption is predicated upon a strict and unreasonable interpretation of the statute granting an exemption to property "used for the actual operation of the exempt activity." Such an interpretation must be rejected. (*Cedars of Lebanon Hospital v. County of Los Angeles*, supra, 35 Cal. 2d 729, 735-736; gen. see *Wheaton College v. Town of Norton*, 232 Mass. 141 [122 N.E. 280, 282]; *Green Acre Baha'i Institute v. Town of Eliot*, 150 Me. 350 [110 A.2d 581, 584].) The statute does not restrict the exemption to property physically used for the exempt activity."

Indeed, the California courts have held that the test for determining whether property is used exclusively for charitable or other exempt purposes under the Welfare Exemption is not whether such property is essential, indispensable and necessary for the accomplishment of such purposes,

but whether use is incidental to and reasonably necessary for their accomplishment. *House of Rest of Presbyterian Church v. County of Los Angeles* (Cal. App. 2d Dist. June 6, 1957, 151 Cal. App. 2d 523, 312 P.2d 392, 1957 Cal. App. LEXIS 1790); *Samarkand of Santa Barbara, Inc. v. County of Santa Barbara* (Cal. App. 2d Dist. 1963, 216 Cal. App. 2d 341, 31 Cal. Rptr. 151, 1963 Cal. App. LEXIS 2025). In *Santa Catalina Island Conservancy v. County of Los Angeles* (Cal. App. 2d Dist. Nov. 30, 1981), land owned by an organization was determined to be exempt under the Welfare Exemption where it was maintained as “open space” for the “protection of wildlife, plants and geological sites [where] hundreds of diverse plant, animal and biotic communities [were] available for preservation.” (Emphasis added.) The Welfare Exemption was not denied merely because the land was held as open space and maintained and preserved in its natural state.

The courts in both *Christward Ministry v. County of San Diego* and *Santa Catalina Island Conservancy v. County of Los Angeles*, discussed above, make it clear that a claim for Welfare Exemption cannot be denied on the principle, which Riverside County Assessor-Clerk-Recorder has asserted in the case of the Sunnylands Trust, that “vacant land is not exemptible.” Clearly, as these cases make clear, the fact that land may be vacant or undeveloped is not dispositive of the issue of whether the Sunnylands Desert Property is exempt under the Welfare Exemption.

Of further note in this matter is that in a recent (April 24, 2018) IRS ruling issued to the Sunnylands Trust on the very issue of whether the Sunnylands Desert Property is being used for charitable and educational purposes for federal tax purposes, the IRS specifically recognized that the use of the Sunnylands Desert Property furthered charitable conservation purposes, stating:

“Preserving the [Sunnylands Desert Property] in its natural state is essential to the fulfillment of the ... exempt purposes of [the Sunnylands Trust], and it is not being held for the production of income, or for investment, but only to further the exempt purposes of [the Sunnylands Trust] ... Preservation of [the Sunnylands Desert Property] contributes to sustainable conservation that improves the health of the community ecosystem ... and, therefore, furthers charitable conservation purposes.”

In its conclusion in its private letter ruling, the IRS stated that “For these reasons, [the Sunnylands Desert Property] is being used in directly carrying out” the Sunnylands Trust’s charitable and educational purposes.

Brief History of Sunnylands Environmental Programming

Sunnylands opened to the public in March 2012 and began programming and projects with respect to the Sunnylands, including the Sunnylands Desert Property, that share its sustainability goals and environmental stewardship philosophy. As part of the Sunnylands Trust’s mission, a green vision was established that includes using the site as a green laboratory for environmental research and to test sustainable maintenance methods. Several of these programs were designed to allow the general public to participate.

The programs occur in the three different ecosystems of the Sunnylands Trust property in Rancho Mirage, CA. These three ecosystems include the historic estate, the Center & Gardens, and the Sunnylands Desert Property. The list below outlines the programs that have been implemented since Sunnylands opened. All of these programs involve the public and, particularly with respect to the Sunnylands Desert Property, are subject to reasonable restrictions to public access as uncontrolled access would destroy the habitat of the very property Sunnylands is trying to preserve and protect.

Coyote Coexistence Plan – since 2012

As native species, coyotes are highly beneficial to urban ecology. They help control certain populations of wildlife that could present maintenance challenges and cause damage to Sunnylands property. These species include a dynamic population of Desert Cottontail Rabbit and Black-tailed Jackrabbit that would damage our site. Other invasive pest species in the desert, such as rats and feral cats that raid bird nests, jeopardizing our local bird populations and ecosystem health. The coyotes move freely between all three ecosystems at the Sunnylands and den on the historic estate and the Sunnylands Desert Property. They do so with little to no interference.

Monarch Monitoring Program – since 2012

Sunnylands is currently co-authoring a study on the migration of Monarch Butterflies in the Southwest with the Southwest Monarch Study and several other sites. Monarchs utilize all three ecosystems at Sunnylands. They have been seen on the estate, remaining overnight possibly as a migration stopover, laying eggs on the Desert Milkweed at the Center & Gardens, and feeding on wildflower nectars at both the Center & Gardens and on the Sunnylands Desert Property. Sunnylands has a program for high school students that trains them to tag and collect field data on Monarchs, and a public monitoring program that trains the public to identify and monitor Monarch eggs, larvae, pupae and butterflies, due to the decreasing numbers and current consideration for endangered species listing.

Aquatic Macroinvertebrate Program – since 2013

In consultation with the Xerces Society, Sunnylands has performed two years of surveying our water systems which show a high-level biodiversity of aquatic macroinvertebrates. This study is now being developed to create a summer program for local students. It will provide wetlands study training in protocols for cataloging and increasing our understanding of manmade water systems and how they contribute to native species. These high levels of macroinvertebrates also provide a food source for native birds and those traveling on the Pacific Flyway. The larval stage of odonates such as dragonfly and damselfly occurs during the summer months in our lakes and streams. The adults emerge from the water systems and use all three ecosystems to hunt, breed, and feed, including on the Sunnylands Desert Property. As part of the Groundwater Guardian program, Sunnylands does annual testing of the water system to ensure it is responsibly managed, thus providing beneficial habitat to these macroinvertebrates.

Sunnylands Birding Program – since 2013

As part of a long term-study on residential and migratory bird species, Sunnylands works with a team of expert birders to perform weekly bird counts. It has confirmed a list of almost 150 species that utilize the entire Sunnylands property, including the Sunnylands Desert Property, for the three requirements of successful habitat maintenance: food, nesting, and cover. These resources are also significant for the success of the birds traveling the Pacific Flyway as their natural habitats are decreasing. The plants growing on the Sunnylands Desert Property provide all three of these requirements for a healthy habitat.

Olive Oil Project – since 2013

Sunnylands harvests olives from the over 600 olive trees on the historic estate in consultation with Temecula Olive Oil Company. Sunnylands produces its own labeled olive oil. The program includes training for staff and the UCR Master Gardeners Program. The harvest this year will be a public harvest that shares the process of producing olive oil with the local community.

Sunnylands Herpetology Study – since 2018

In partnership with the science department at Palm Desert High School and a local biologist from Hoggan Biological, Sunnylands has begun to create a survey of reptiles and invertebrates in the Sunnylands Desert Property along with the administration campus for comparison of developed and undeveloped parcel populations. There are not many parcels of this size left undeveloped and this is an opportunity to document how these species are surviving in these smaller parcels and how they may be adapting as well as offer local students the training in field protocols.

Sunnylands Desert Property as a Required “Buffer Zone” for the Conduct of Charitable and Educational Activities at Sunnylands

Under Article IX, A, of the Declaration of Trust, the trustees of the Sunnylands Trust are required to use the Sunnylands Developed Property “directly, exclusively and solely to implement, carry out and further a broad range of permitted programs (“Permitted Programs”), designed to further the Taxpayer’s exempt purposes under Section 170(c)(2)(B) of the Internal Revenue Code” in accordance with Section 501(c)(3) of the Code. Among the Permitted Programs are making the Sunnylands Developed Property available:

“1. For the President of the United States and the Secretary of State of the United States to bring together world leaders in order to promote world peace and facilitate international agreement.

2. For (i) the President of the United States and the Cabinet, (ii) The United States Supreme Court, (iii) the leadership of the United States House of Representatives of both the Republican and Democratic parties, and (iv) the leadership of the United States Senate of both the Republican and Democratic parties, respectively, to meet in order to focus on ways to improve the functioning

of the three branches of government or other important issues facing these governmental bodies.”

Permitted programs under Article IX, A of the Sunnylands Declaration of Trust also include, among others, making the Sunnylands Developed Property available for (i) leaders of universities, colleges, public school, charities governmental agencies and other important bodies to meet in order to address and determine how these institutions could better serve the public and the public good; (ii) public access on the educational and historical significance of Sunnylands; (iii) the hosting of learned societies, meetings of leaders and distinguished practitioners in the education, philanthropy, the arts and culture; and meetings of leaders and specialists in the major medical and scientific associations and institutions.

In furtherance of its tax-exempt purposes, the then-serving President of the United States has utilized Sunnylands on several occasions to hold international meetings and summits with presidents and leaders of other nations. Members of the United States Supreme Court have participated in programs at Sunnylands often around the subjects of civics and education. It is anticipated that Sunnylands will continue to be utilized to host bipartisan meetings for members of the United States Congress, such as the meeting that has already taken place at Sunnylands for the California Congressional Delegation. Leaders and experts from the United States and around the globe attend forums and other events at Sunnylands to find meaningful solutions to some of the most pressing challenges facing the United States and the world. Sunnylands is also available for use by the general public for various educational programs and activities, including the Sunnylands Center and Gardens and tours of the historic residence, which attract thousands of visitors each year who learn about the historical, horticultural and cultural significance of Sunnylands. Further information about the use of the Sunnylands, including by the President of the United States, may be found at <https://sunnylands.org/>.

Given the nature of the high-level officials attending programs and events held at on the Sunnylands Developed Property, including the President of the United States and presidents and leaders of other nations, providing a safe and secure environment for these officials is of paramount importance and, indeed a necessity, in order for the Sunnylands Trust to conduct its charitable and educational activities at the Sunnylands Developed Property. A large contingent of federal, state and local law enforcement agencies, as well as private security firms, collectively provide security at the variety of programs, events, meetings and summits held at Sunnylands, including the United States Secret Service when the President of the United States is present.

As further discussed below, by creating a “buffer zone” around the Sunnylands Developed Property, the Sunnylands Desert Property provides an even greater level of safety and security, not only to high-level officials attending events at Sunnylands, but to all guests and employees of the Sunnylands who are on the premises, making the Sunnylands Desert Property essential to carrying out the charitable and educational purposes of the Sunnylands Trust.

A Physical Security Assessment and Threat Assessment has recently been conducted at Sunnylands by Moore and Associates, Security Consultants, LLC (“Moore Security Consultants”) to evaluate the state of physical security at Sunnylands, to identify concerns,

vulnerabilities and to recommend security enhancements. Moore Security Consultants is a leading security consulting firm, having employees with investigative, executive protection, protective intelligence gathering, and security education and development experience, including with the United States Secret Service. As a result of these security assessments, Moore Security Consultants issued a letter dated August 28, 2017 (“August 28, 2017 Letter”), stating that the buffer zone provided by the Sunnylands Desert Property enhances the safety and security at Sunnylands and that such property must be maintained in its present state to facilitate the charitable and educational purposes of the Sunnylands Trust.

Specifically, in the August 28, 2017 Letter, Moore Security Consultants states that the “distance [provided by the Sunnylands Desert Property] enhances Sunnylands Security and its law enforcement partners ability to protect, respond, and defend protectees (VIPs under Sunnylands protection) in cases where physical, biological, radiological, chemical and human threats may avail themselves and *therefore Sunnylands must preserve the undeveloped desert property in its present state to facilitate the mission of Sunnylands.*” (Emphasis added.)

The Physical Assessment Report states that “[d]ue to high level officials, government, academic, and private sector officials who attends Special Security Events (SSEs) at Sunnylands and the large contingent of federal, state, and local law enforcement agencies who facilities these SSEs, **it is strongly recommended that Sunnylands preserve its natural boundaries as a buffer zone for safety and security.**” (Emphasis added.) The Physical Assessment Report also states that the buffer zone provided by the Sunnylands Desert Property enhances protection against terrorist attacks, such as vehicle borne improvised explosive devices, and “[f]or this reason, it’s strongly suggested to preserve the surrounding unused land as a buffer zone for the safety of the guest and employees of Sunnylands.” (Emphasis added.)

The conclusion reached by independent security experts that the Sunnylands Desert Property is essential to the accomplishment of the charitable and educational purposes was specifically recognized by the IRS in its recent IRS ruling issued to the Sunnylands Trust, which stated as follows:

“Preserving the [Sunnylands Desert Property] in its natural state is essential to the fulfillment of the ... exempt purposes of [the Sunnylands Trust], and it is not being held for the production of income, or for investment, but only to further the exempt purposes of [the Sunnylands Trust]. **Maintaining the [Sunnylands Desert Property] in its natural state enhances security for the exempt “permitted programs on [the Sunnylands Developed Property]. In particular, as recommended by an independent security consulting firm, [the Sunnylands Desert Property] serves as an important buffer zone which enhances [Sunnylands] security as well as the ability of law enforcement partners to protect and defend [the Sunnylands Trust’s] guests in cases where physical, biological, radiological, chemical, and human threats available themselves. Given the high-level nature of the events and guests that [the Sunnylands Trust] hosts on the Sunnylands Developed Property, this buffer is essential to [the Sunnylands Trust’s] ability to further the**

exempt charitable and educational 'permitted programs' enumerated in the [Declaration of Trust]. (Emphasis added.)

As noted above, in *Christward Ministry v. County of San Diego* (271 Cal. App. 2d 805, 76 Cal. Rptr. 854 Cal. Ct. App. 1969), the court specifically rejected any notion that the Welfare Exemption does not apply based solely on land being "vacant, unimproved, raw land, remaining in its natural condition" and where "no actual physical use is made." In this case, the court recognized that one of the purposes of the vacant, unimproved, and raw land that was maintained in its natural condition was to "provide a 'greenbelt' or buffer which would assure retreatants the solitude and serenity incident to achievement of the religious purpose making the retreat." The court indicated that it would be "absurd" to exempt only the part of the property actually used for the religious retreats, to the exclusion of the "surrounding property maintained in its natural state." The court specifically held that actual physical use of property for an exempt purpose is not required to qualify for the Welfare Exemption and that "such an interpretation must be rejected," stating:

"The requirement ... that an actual "physical" use of property for religious purposes is a condition to exemption is predicated upon a strict and unreasonable interpretation of the statute granting an exemption to property "used for the actual operation of the exempt activity." Such an interpretation must be rejected. (*Cedars of Lebanon Hospital v. County of Los Angeles*, supra, 35 Cal. 2d 729, 735-736; gen. see *Wheaton College v. Town of Norton*, 232 Mass. 141 [122 N.E. 280, 282]; *Green Acre Baha'i Institute v. Town of Eliot*, 150 Me. 350 [110 A.2d 581, 584].) The statute does not restrict the exemption to property physically used for the exempt activity."

Enclosure 2
Cover Letter Submitting Claim for
Welfare Exemption

Buchanan Ingersoll & Rooney PC

Kimberly Arouh
619 685 1961
kimberly.arouh@bipc.com

One America Plaza
600 West Broadway, Suite 1100
San Diego, CA 92101
T 619 239 8700
F 619 702 3888

August 24, 2018

VIA UPS

Peter Aldana
County of Riverside
Assessor-County Clerk-Recorder
County Administrative Center
4080 Lemon Street, 1st Floor
Riverside, California 92501-0751

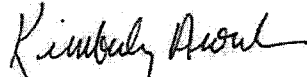
Re: Claim for Welfare Exemption (First Filing)
The Annenberg Foundation Trust at Sunnylands

Dear Mr. Aldana:

We represent The Annenberg Foundation Trust at Sunnylands (the "Trust"). Please find enclosed (i) Form BOE-267, *Claim for Welfare Exemption (First Filing)*; (ii) the attachment thereto; and (iii) the exhibits thereto relating to 156.30 acres of real property owned and operated by the Trust in Riverside County, California.

Thank you very much for your attention to this matter.

Very truly yours,



Kimberly Arouh

Enclosures

cc: Bruce Missaggia
Richard L. Fox, Esquire
Joshua D. Headley, Esquire

4847-0401-9312, v. 1

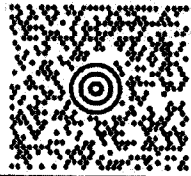
ELLIS, NILA
619.685.1903 1903
BUCHANAN INGERSOLL & ROONEY PC
600 WEST BROADWAY
SAN DIEGO CA 92101

1.0 LBS LTR

1 OF 1

SHIP TO:

PETER ALDANA - ASSESSOR-CLERK
COUNTY OF RIVERSIDE
1ST FLOOR
4080 LEMON STREET
RIVERSIDE CA 92501-3634



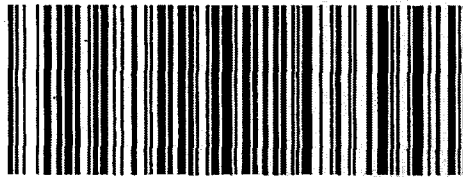
CA 918 7-02



UPS NEXT DAY AIR

TRACKING #: 1Z 5F0 Y16 01 9234 6497

1



BILLING: P/P

Timekeeper Name: K. Arouh
C/M #: 0088487-000004

CS 20.5.13. WINDV50 03.0A 07/2018



Enclosure 3
**Assessor's Finding on Qualification of
Property Use**

PETER ALDAMA, COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER
P.O. BOX 751, RIVERSIDE, CA 92502-0751
(951) 413-2811 WWW.RIVERSIDEACR.COM

Date mailed: 9/5/18
Mailed by (initials): acs

WELFARE OR VETERANS' ORGANIZATION EXEMPTION ASSESSOR'S FINDING ON QUALIFICATION OF PROPERTY USE

DATE: 9/5/2018

Organization Name and Mailing Address:

Annenberg Foundation Trust at Sunnylands
Annenberg, Wallis, Weingaren, Charles, et al
150 N Radnor Chester A210
Radnor Pa 19087

Property Location:

Parcel No. See attachment

2018/19

Property No:

Corporate I.D. No:

Under the provisions of section 254.5 of the revenue and Taxation Code, we have reviewed the Claim for Welfare or Veterans' Organization Exemption together with other material submitted for the above property. Our finding is that the requirements of section 214 or section 215.1 and following of the Revenue and Taxation Code, which provide for the welfare or veterans' organization exemption, have "Been Met," or your claim was determined to be "Incomplete" as indicated below:

- BEEN MET**
 P.P.O
 P.P. & IMP.
 P.P. & P.I.
 O.E.U.
 E.U.

- INCOMPLETE**
 H.E.H.
 H.L.I.
 H.L.P.
 R.L.Q.

- N.F.S.
 N.O.S.
 N.O.C.C.
 F.N.C. (see below)

- NOT BEEN MET**
 F.R.P.
 N.E.U.
 V.U.P.
 P.N.R.
 O.N.F.
 O.N.Q.
 L.F.

Assessor's Parcel Numbers

- 674360024 – vacant land is not exemptible
- 674430004 – vacant land is not exemptible
- 674600014 – vacant land is not exemptible
- 674600015 – vacant land is not exemptible
- 674610002 – vacant land is not exemptible
- 674610003 – vacant land is not exemptible
- 674610005 – already partially exempt
- 674600016 – vacant land is not exemptible
- 674430011 – already 100% exempt
- 674430014 – vacant land is not exemptible
- 674600017 – vacant land is not exemptible

Enclosure 4
Evidence Payment of Taxes for Which
Refund is Sought



**OFFICE OF THE TREASURER-TAX COLLECTOR
RIVERSIDE COUNTY, CALIFORNIA**

[Home](#) [Search](#) [Last Search Results](#) [Payment List](#) [FAQ](#) [Contact Us](#) [Property Tax Portal](#)

Property Tax Payments - ECheck Receipt

Your transaction has completed successfully. Please write down the transaction number below for your records.

Print Receipt			
Payment Summary			
Assessment Number	Type	Installment Date	Amount
674360024-0	Secured Assessment 1st Installment	12-10-2014	\$15,115.39
674430004-8	Secured Assessment 1st Installment	12-10-2014	\$2,098.15
674430011-4	Secured Assessment 1st Installment	12-10-2014	\$271.73
674430012-5	Secured Assessment 1st Installment	12-10-2014	\$7,697.12
674430013-6	Secured Assessment 1st Installment	12-10-2014	\$3,098.79
674600014-2	Secured Assessment 1st Installment	12-10-2014	\$279.54
674600015-3	Secured Assessment 1st Installment	12-10-2014	\$5,440.34
674600016-4	Secured Assessment 1st Installment	12-10-2014	\$7,081.18
674610002-2	Secured Assessment 1st Installment	12-10-2014	\$7,757.24
674610003-3	Secured Assessment 1st Installment	12-10-2014	\$210.05
674610005-5	Secured Assessment 1st Installment	12-10-2014	\$74,045.41
674430014-7	Secured Assessment 1st Installment	12-10-2014	\$29,914.35
674600017-5	Secured Assessment 1st Installment	12-10-2014	\$27,156.22
NSF Fees:			\$0.00
Sum Total:			\$180,165.51
Check Fees:			\$0.00
Grand Total:			\$180,165.51

Transaction Number: 1149433
Effective Date: 12/1/2014 11:05:12 AM
Business Name: The Annenberg Foundation Trust at Sunnylands
DBA: Sunnylands Trust
Billing Address: 71231 Tamarisk Lane
City: Rancho Mirage
State: CA
Zip Code: 92270

Routing Number: XXXXX5047
Account Number: XXXXXX4821
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268



Riverside County, California
Office of the Treasurer-Tax
Collector

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Payment Summary			
Assessment Number	Type	Installment Date	Amount
674360024-0	Secured Assessment 2nd Installment	4/10/2015	\$15115.39
674430004-8	Secured Assessment 2nd Installment	4/10/2015	\$2098.15
674430011-4	Secured Assessment 2nd Installment	4/10/2015	\$271.73
674430012-5	Secured Assessment 2nd Installment	4/10/2015	\$7697.12
674430013-6	Secured Assessment 2nd Installment	4/10/2015	\$3098.79
674600014-2	Secured Assessment 2nd Installment	4/10/2015	\$279.54
674600015-3	Secured Assessment 2nd Installment	4/10/2015	\$5440.34
674600016-4	Secured Assessment 2nd Installment	4/10/2015	\$7081.18
674610002-2	Secured Assessment 2nd Installment	4/10/2015	\$7757.24
674610003-3	Secured Assessment 2nd Installment	4/10/2015	\$210.05
674610005-5	Secured Assessment 2nd Installment	4/10/2015	\$74045.41
674430014-7	Secured Assessment 2nd Installment	4/10/2015	\$29914.35
674600017-5	Secured Assessment 2nd Installment	4/10/2015	\$27156.22
Cart Total:			\$180,165.51
Total Payment:			\$180,165.51

Transaction ID: 1272785
Transaction Date: 4/1/2015 4:40:04 PM
Name: Annenberg Foundation Trust at Sunnylands
Address: 71231 Tamarisk Lane Rancho Mirage CA, 92270
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268
Account Type: Business Checking Account

Account Number: **4821**

Ed Doran

From: ttctask@co.riverside.ca.us
Sent: Monday, November 23, 2015 11:08 AM
To: Ed Doran
Subject: 7102304 Electronic Payment File Confirmation

Payment File #: 7102304

Company Name: The Annenberg Foundation Trust at Sunnylands

Contact Name: Edward Doran
Address: 71231 TAMARISK LN
City, State ZIP: Rancho Mirage, California 92270
Phone Number: 7602022268
Email: edoran@sunnylands.org

Refund Information

Company Name: The Annenberg Foundation Trust at Sunnylands Name: Edward Doran
Address: 71231 TAMARISK LN
City, State ZIP: Rancho Mirage, California 92270
Phone Number: 7602022268
Email: edoran@sunnylands.org

Payment Type: Wire
Payment Total: \$181457.02
Wire Date: 11/23/2015



Comments:

WIRE TO:
Union Bank of California
1980 Saturn Street
Monterey Park, CA 91755
Routing Transit #122000496
For credit to Riverside County Treasurer-Tax Collector Account #2740029498

Please also include the payment file number included with this email confirmation.

Reference Number: 7102304

Contact Information

Company Name: The Annenberg Foundation Trust at Sunnylands
 Name: Edward Doran
 Address: 71231 TAMARISK LN
 Phone Number: 7602022268
 Email Address: edoran@sunnylands.org

Refund Information

Note: All refunds will be sent using this address.

Name: Edward Doran
 Address: 71231 TAMARISK LN
 City: Rancho Mirage
 State: California
 Zip: 92270
 Phone Number: 7602022268
 Email Address: edoran@sunnylands.org

Payment File Information

Payment Method: Wire
 Payment Total: \$181457.02
 Wire Date: 11/23/2015

Additional Information:

Assessment #	Check Digit	Instalment	Amount	Notes
674360024	0	1	\$15,178.98	
674430004	8	1	\$2,086.94	
674430011	4	1	\$272.26	
674430012	5	1	\$7,642.87	
674430013	6	1	\$3,069.55	
674430014	7	1	\$30,065.21	
674600014	2	1	\$281.64	
674600015	3	1	\$5,484.12	
674600016	4	1	\$7,138.20	
674600017	5	1	\$27,375.23	
674610002	2	1	\$7,819.74	



Riverside County, California
Office of the Treasurer-Tax
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*paid online
e-check
3-18-16
\$70 2nd*

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Payment Summary			
Assessment Number	Type	Installment Date	Amount
674360024-0	Secured Assessment 2nd Installment	4/11/2016	\$15178.98
674430004-8	Secured Assessment 2nd Installment	4/11/2016	\$2086.94
674430011-4	Secured Assessment 2nd Installment	4/11/2016	\$272.26
674430012-5	Secured Assessment 2nd Installment	4/11/2016	\$7642.87
674430013-6	Secured Assessment 2nd Installment	4/11/2016	\$3069.55
674430014-7	Secured Assessment 2nd Installment	4/11/2016	\$30065.21
674600014-2	Secured Assessment 2nd Installment	4/11/2016	\$281.64
674600015-3	Secured Assessment 2nd Installment	4/11/2016	\$5484.12
674600016-4	Secured Assessment 2nd Installment	4/11/2016	\$7138.20
674600017-5	Secured Assessment 2nd Installment	4/11/2016	\$27375.23
674610002-2	Secured Assessment 2nd Installment	4/11/2016	\$7819.74
674610003-3	Secured Assessment 2nd Installment	4/11/2016	\$211.58
674610005-5	Secured Assessment 2nd Installment	4/11/2016	\$74830.70
Cart Total:			\$181,457.02
Total Payment:			\$181,457.02

1st Installment

Transaction ID: 1507832
Transaction Date: 3/18/2016 5:04:23 PM
Name: Edward Doran
Address: 71231 Tamarisk Lane Rancho Mirage CA, 92270
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268
Account Type: Business Checking Account
Account Number: *****4821



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Payment Summary			
Assessment Number	Type	Installment Date	Amount
674430015-8	Secured Assessment 1st Installment	12/12/2016	\$1697.89
Cart Total:			\$1,697.89
Total Payment:			\$1,697.89

Transaction ID: 1677518
Transaction Date: 12/1/2016 11:17:06 AM
Name: Edward J Doran
Address: 71231 Tamarisk Lane Rancho Mirage CA, 92270
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268
Account Type: Business Checking Account
Account Number: *****4821

JE 12645



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Payment Summary			
Assessment Number	Type	Installment Date	Amount
674610005-5	Secured Assessment 2nd Installment	4/10/2017	\$78146.01
674600017-5	Secured Assessment 2nd Installment	4/10/2017	\$28404.42
674430014-7	Secured Assessment 2nd Installment	4/10/2017	\$31210.58
674430015-8	Secured Assessment 2nd Installment	4/10/2017	\$1697.89
674430011-4	Secured Assessment 2nd Installment	4/10/2017	\$274.24
674360024-0	Secured Assessment 2nd Installment	4/10/2017	\$15759.03
674430004-8	Secured Assessment 2nd Installment	4/10/2017	\$2169.22
674430012-5	Secured Assessment 2nd Installment	4/10/2017	\$7718.33
674600014-2	Secured Assessment 2nd Installment	4/10/2017	\$291.49
674600015-3	Secured Assessment 2nd Installment	4/10/2017	\$5690.06
674600016-4	Secured Assessment 2nd Installment	4/10/2017	\$7406.31
674610002-2	Secured Assessment 2nd Installment	4/10/2017	\$8113.66
674610003-3	Secured Assessment 2nd Installment	4/10/2017	\$218.74
Cart Total:			\$187,099.98
Total Payment:			\$187,099.98

Transaction ID: 1770493
Transaction Date: 3/8/2017 9:06:20 AM
Name: Edward Doran <i>Edward Doran</i>
Address: 71231 Tamarisk Lane Rancho Mirage CA, 92270
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268
Account Type: Business Checking Account
Account Number: *****4821



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Payment Summary			
Assessment Number	Type	Installment Date	Amount
674610005-5	Secured Assessment 1st Installment	12/11/2017	\$77246.33
674430011-4	Secured Assessment 1st Installment	12/11/2017	\$275.57
674430012-5	Secured Assessment 1st Installment	12/11/2017	\$7755.02
674600017-5	Secured Assessment 1st Installment	12/11/2017	\$29268.38
674430014-7	Secured Assessment 1st Installment	12/11/2017	\$32129.28
674360024-0	Secured Assessment 1st Installment	12/11/2017	\$16218.37
674430004-8	Secured Assessment 1st Installment	12/11/2017	\$2224.98
674600014-2	Secured Assessment 1st Installment	12/11/2017	\$299.71
674600015-3	Secured Assessment 1st Installment	12/11/2017	\$5862.84
674600016-4	Secured Assessment 1st Installment	12/11/2017	\$7631.31
674610002-2	Secured Assessment 1st Installment	12/11/2017	\$8360.29
674610003-3	Secured Assessment 1st Installment	12/11/2017	\$224.70
Cart Total:			\$187,496.78
Total Payment:			\$187,496.78

Transaction ID: 1960517
Transaction Date: 12/1/2017 9:13:41 AM
Name: Edward J Doran
Address: 37977 Bob Hope Drive Rancho Mirage CA, 92270-2008
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268
Account Type: Business Checking Account
Account Number: *****4821



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**Office of the Treasurer-Tax
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Payment Summary			
Assessment Number	Type	Installment Date	Amount
674430012-5	Secured Assessment 2nd Installment	4/10/2018	\$7755.02
674600017-5	Secured Assessment 2nd Installment	4/10/2018	\$29268.38
674430014-7	Secured Assessment 2nd Installment	4/10/2018	\$32129.28
674610005-5	Secured Assessment 2nd Installment	4/10/2018	\$77246.33
674360024-0	Secured Assessment 2nd Installment	4/10/2018	\$16218.37
674430004-8	Secured Assessment 2nd Installment	4/10/2018	\$2224.98
674600014-2	Secured Assessment 2nd Installment	4/10/2018	\$299.71
674600015-3	Secured Assessment 2nd Installment	4/10/2018	\$5862.84
674600016-4	Secured Assessment 2nd Installment	4/10/2018	\$7631.31
674610002-2	Secured Assessment 2nd Installment	4/10/2018	\$8360.29
674610003-3	Secured Assessment 2nd Installment	4/10/2018	\$224.70
674430011-4	Secured Assessment 2nd Installment	4/10/2018	\$275.57
Cart Total:			\$187,496.78
Total Payment:			\$187,496.78

Transaction ID: 2084381
Transaction Date: 3/23/2018 4:14:17 PM
Name: Edward J Doran
Address: 37977 Bob Hope Drive Rancho Mirage CA, 92270
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268
Account Type: Business Checking Account
Account Number: *****4821



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Payment Summary			
Assessment Number	Type	Installment Date	Amount
674430015-8	Secured Assessment	10/19/2018	\$4074.40
Cart Total:			\$4,074.40
Total Payment:			\$4,074.40

Transaction ID: 2211843
Transaction Date: 10/19/2018 10:54:50 AM
Name: Edward J Doran
Address: 37977 Bob Hope Drive Rancho Mirage CA, 92270
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268
Account Type: Checking Account
Account Number: *****4821

Paid online 10/19/18 (EFT from FB checking)

Paid Prior Year Not paid previously due to Parcel # change due to city easement (widening Bob Hope / Frank Sinatra). Tax assessor informed me we would be receiving statement under new parcel number, but we never received.

Date Received 10/19/18
Voucher # 45007 provided / New 45008
Accuracy checked by SA
Approved by _____

GL: 5600-01-000

Acct # Amt
5600-01-000 4074.40

RIV002

pd ON-Line



Riverside County, California
Office of the Treasurer-Tax
Collector

DEC 07 2018

Print Go Back

Payment Summary			
Assessment Number	Type	Installment Date	Amount
674610005-5	Secured Assessment 1st Installment	12/10/2018	\$150963.46 ✓
674430015-8	Secured Assessment 1st Installment	12/10/2018	\$1739.57 ✓
674360024-0	Secured Assessment 1st Installment	12/10/2018	\$16454.64 ✓
674430004-8	Secured Assessment 1st Installment	12/10/2018	\$2254.61 ✓
674600014-2	Secured Assessment 1st Installment	12/10/2018	\$304.11 ✓
674600015-3	Secured Assessment 1st Installment	12/10/2018	\$5950.95 ✓
674610002-2	Secured Assessment 1st Installment	12/10/2018	\$8485.99 ✓
674610003-3	Secured Assessment 1st Installment	12/10/2018	\$227.96 ✓
674600016-4	Secured Assessment 1st Installment	12/10/2018	\$7746.01 ✓
674430011-4	Secured Assessment 1st Installment	12/10/2018	\$277.95 ✓
674430014-7	Secured Assessment 1st Installment	12/10/2018	\$32600.71 ✓
674430012-5	Secured Assessment 1st Installment	12/10/2018	\$7799.85 ✓
674600017-5	Secured Assessment 1st Installment	12/10/2018	\$29708.45 ✓
Cart Total:			\$264,514.26
Total Payment:			\$264,514.26

Transaction ID: 2294925
Transaction Date: 12/6/2018 2:46:53 PM
Name: Edward J Doran
Address: 37977 Bob Hope Drive Rancho Mirage CA, 92270
Email Address: edoran@sunnylands.org
Contact Phone: 7602022268
Account Type: Business Checking Account
Account Number: *****4821

1 paid real estate taxes - 1st installment
online e-check \$90
GL: 5000-01



OFFICE OF THE TREASURER-TAX COLLECTOR
RIVERSIDE COUNTY, CALIFORNIA

Español

Payment Receipt

Tax Payment

Reference #	Year	Bill Number	Amount
674430004	2018	2018000581089	\$2,254.61
674600014	2018	2018000581103	\$304.11
674610002	2018	2018000581107	\$8,485.99
674600016	2018	2018000581105	\$7,746.01
674430011	2018	2018000425070	\$277.95
674430014	2018	2018000581091	\$32,600.71
674430012	2018	2018000581090	\$7,799.85
674600017	2018	2018000581106	\$29,708.45
674610003	2018	2018000581108	\$227.96
674360024	2018	2018000581088	\$16,454.64
674600015	2018	2018000581104	\$5,950.95
674430015	2018	2018000425071	\$1,739.57

Merchant Name County of Riverside
 Egov
 First Name Edward
 Middle Initial J
 Last Name Doran
 Address 37977 Bob Hope Drive
 City Rancho Mirage
 Country United States
 State California
 Postal Code 92270
 Phone US +1 760-202-2268
 Email Address edoran@sunnylands.org

Payment submitted!

Amount Charged \$113,550.80
 Transaction ID 86538079
 Payment Date / Time 4/1/2019 10:23:18 AM
 Pacific

Email Address:

Total Payment Amount \$113,550.80

Account Number xxxxxx7749
 Routing Number 107005047
 Name on Account The Annenberg
 Foundation Trust at
 Sunnylands

UPS CampusShip: View/Print Label

1. Ensure there are no other shipping or tracking labels attached to your package. Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. Fold the printed label at the solid line below. Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.
3. GETTING YOUR SHIPMENT TO UPS
Customers with a Daily Pickup
 Your driver will pickup your shipment(s) as usual.

Customers without a Daily Pickup

Take your package to any location of The UPS Store®, UPS Access Point(TM) location, UPS Drop Box, UPS Customer Center, Staples® or Authorized Shipping Outlet near you. Items sent via UPS Return Services(SM) (including via Ground) are also accepted at Drop Boxes. To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.
 Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.
 Hand the package to any UPS driver in your area.

UPS Access Point™
 THE UPS STORE
 501 W BROADWAY
 SAN DIEGO, CA 92101

UPS Access Point™
 GO POSTAL
 1501 INDIA ST
 SAN DIEGO, CA 92101

UPS Access Point™
 THE UPS STORE
 333 W HARBOR DR
 SAN DIEGO, CA 92101

FOLD HERE

RECEIVED RIVERSIDE COUNTY
 CLERK OF THE BOARD OF SUPERVISORS
 600 WEST BROADWAY
 SAN DIEGO, CA 92101

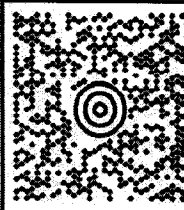
2019 MAY -3 AM 10: 52

ELLIS, NILA
 619.685.1903
 BUCHANAN INGERSOLL & ROONEY LL
 600 WEST BROADWAY
 SAN DIEGO CA 92101

0.5 LBS LTR

1 OF 1

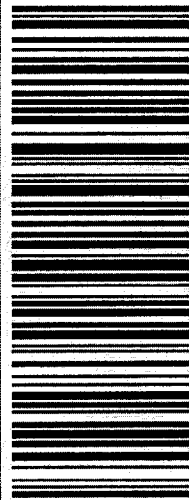
SHIP TO:
 ASSESSMENT APPEALS DIVISION
 COUNTY OF RIVERSIDE
 P.O. BOX 1628
 CLERK OF THE BOARD OF SUPERVISORS
 RIVERSIDE CA 92502-1581



CA 918 7-02



UPS NEXT DAY AIR
 TRACKING #: 1Z 5F0 Y16 01 9792 4700



TREASURER-TAX COLLECTOR
 MAY 02 2019

RECEIVED

BILLING P/P

Timekeeper Name: K. Arouh
 C/M #: 0088487-000001



CS 21.0.21. WNTNVS0 12.0A.04.2019