

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



ITEM: 2.1
(ID # 17379)

MEETING DATE:
Tuesday, October 26, 2021

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Authorization of denial of state assessed unitary property tax refund claims for Tax Year 2017-18 and 2018-19, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the denial of two State assessed unitary property tax refund claims for the return of 2017-18 and 2018-19 taxes paid on State assessed bills for BNSF Railway Company ("Claimant"), pursuant to Revenue and Taxation Code Sections 100 and Section 5096 and authorize the Auditor-Controller to notify the Claimant of the Board's decision.


ACTION:Consent


Tanya Harris, Assistant Auditor Controller 10/6/2021

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington, seconded by Supervisor Jeffries 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 26, 2021
xc: Auditor

Kecia R. Harper
Clerk of the Board
By: 
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	\$0.00	\$0.00	\$0.00	\$0.00
NET COUNTY COST	\$0.00	\$0.00	\$0.00	\$0.00
SOURCE OF FUNDS:			Budget Adjustment:	No
			For Fiscal Year:	2021-22

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

The Auditor-Controller is required to calculate the tax rate necessary for the timely and accurate billing of property taxes in Riverside County. The California Constitution XIII, XIII A and various Revenue and Taxation Codes directs the counties on the property tax process, including State assessed unitary property. The Auditor-Controller's Office has received two property tax refund claims from a unitary property owner for taxes paid in 2017-18 and 2018-19. The property owners' claim states the unitary property tax rate is in excess of the rate allowed by the California Constitution, and have requested a combined refund of \$532,154.29 plus interest.

The Auditor-Controller's Office has followed all the requirements of Revenue and Taxation Code Section 100 directing the establishment and calculation of the unitary tax rate for tax year 2017-18 and 2018-19. The unitary tax rates have been audited by the State Controller's Office and deemed calculated in compliance with State law. The Auditor-Controller is requesting the Board's authorization to deny the claim.

The California Constitution and Revenue and Taxation Code legislate property tax. Under Article XIII, Section 1 (a) all property is taxable. Under Section 19 the State Board of Equalization is required to annually assess property owned or used by regulated railway, telegraph, or telephone companies. This property shall be subject to taxation to the same extent and in the same manner as other property. Article XIII A Section 1 (a) states the maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties. Section 1 (b) states the limitation provided for subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the listed voter approved debt, such as school bonds. Revenue and Taxation Code Section 723 and 723.1 instructs the State Board of Equalization regarding valuing property and defines certain state assessed properties as "unitary property" and "non-unitary property". Revenue and Taxation Code Section 100 instructs the County how the values and revenues for unitary property shall be allocated.

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

Section 100 (a) requires the County to establish one countywide tax rate area. The assessed value of all unitary and operating non-unitary property shall be assigned to this tax rate area. No other property shall be assigned to this tax rate area. Section 100 (b) requires property assigned to the tax rate area created by subdivision (a) to be taxed for the counties ad valorem tax levies at a rate as prescribed by a set formula.

The claimant has challenged the State requirements and stated they are entitled to a refund of a portion of their respectively paid 2017-18 and 2018-19 unitary taxes plus interest, on the grounds the taxes were erroneously or illegally collected, or illegally assessed or levied, and gave the following reasons:

- a. The property tax rate applied to compute claimant's property tax was in excess of the rate applied in the same year to the property in the county assessed by the assessor of Riverside county in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
- b. The property tax rate applied to compute the claimant's property taxes exceeded the rate allowed by Article XIII A, Section 1 of the California Constitution.

In consultation with County Counsel, the Auditor-Controller's Office has reviewed the claims and the audited County practices for unitary taxation. Riverside County follows the requirements of Revenue and Taxation Code Section 100 for the calculation of the unitary tax rate. Therefore, the Auditor-Controller has determined that no refund is allowable to the property owner and requests the Board instruct the Auditor-Controller's Office to deny the claim.

If a board of supervisors for a county does not render a decision in regard to a claim for refund within six months after receipt of such claims, a claimant may file a suit in court. Also, a claimant would have 6 months to file a suit in court from the date a denial decision is made by a board of supervisors. The two claims from BNSF Railway Company were filed with the County in August 2021 as further described in Attachment A. The County has six months after receipt to approve or deny the claims before the claimant may file suit in court. If the County does deny the claims, that starts a six-month statute of limitations in which the claimant must bring suit.

Impact on Residents and Businesses

If a refund were allowable by law, the refund would impact primarily school districts and water districts of Riverside County with voter approved debt obligations.

ATTACHMENT A:

Summary of Claims

ATTACHMENT B:

Tax Year 2017-18 State assessed unitary property tax refund claims

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

ATTACHMENT C:

Tax Year 2018-19 State assessed unitary property tax refund claims



Stephanie P., Principal Management Analyst 10/14/2021

Auditor-Controller's Office
 Property Tax Division
 29-Sep-21

Attachment A

Claim for Refund of Tax Payments

Assessee	Co.	Year	Claim	Date Received	
				By County	By Auditor Controller's Office
BNSF Railway Company	33-804	2017-18	\$ 231,747.64	8/31/2021	9/22/2021
BNSF Railway Company	33-804	2018-19	\$ 300,406.65	8/31/2021	9/22/2021
			<u>\$ 532,154.29</u>		



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

Reset Form

Claimant's Name: First: BNSF Railway Company Last: _____
Mailing Address: P. O. Box 961089 City: Fort Worth
State: Texas Zip: 76161-0089 Contact No.: ((817) 352-3418

Assessor's Parcel Number: 33-804 (Assessment Number) SBE (Bill Number)
Property Address: Unitary Property in SBE TRA 000-002 City: N/A Zip: N/A

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
2017-18	12/01/2017	\$ 115,873.82	\$	\$ 115,873.82
2017-18	04/02/2018	\$ 115,873.82	\$	\$ 115,873.82
20____		\$	\$	\$
20____		\$	\$	\$
20____		\$	\$	\$

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 Exhibit A.

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 information shown below is true and correct.

Date: 8/25/2021 Signature: *Mark Fincel* Title: VP & General Tax Counsel

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPLANTS DIVISION
CLERK/BOARD OF SUPERVISORS
2021 AUG 31 PM 1:52

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: _____



Alan M. Annis, Director of Taxes
BNSF Railway Company
P.O. Box 961089
Fort Worth, Texas 76161-0089

Tel: (817) 352-3418
Fax: (817) 593-6758
Email: alan.annis@bnsf.com

August 27, 2021

Via Certified Mail (9214 8901 9403 8347 7608 50)
Return Receipt Requested

RE: CLAIM FOR REFUND OF TAXES AND/OR PENALTIES PAID

Clerk of the Board of Supervisors
County of Riverside
P. O. Box 1147
Riverside, CA 92502-1147

To Whom It May Concern:

Attached is a Claim for Refund of Property Tax Payments 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 Clerk of the Board of Supervisors of the County of Riverside and ask that a refund of taxes and/or penalties be made for the amounts in the attached Claim for Refund of Tax Payment(s).

Should you have any questions concerning this matter, please contact me directly at (817) 352-3418.

Sincerely,

Alan M. Annis
Director of Taxes

enclosure

RECEIVED RIVERSIDE COUNTY
CLERK / BOARD OF SUPERVISORS
2021 AUG 31 AM 10:15

Exhibit A

BNSF Railway Company

Factual Reasons the Tax was Illegally Levied and Collected

The tax rates applied to the assessed value of BNSF Railway Company's ("BNSF") property exceed the tax rates applicable to other commercial and industrial property in the various taxing districts within this county. These excessive tax rates violate Section 306(1)(c) of the Railroad Revitalization and Regulatory Reform Act of 1976, codified at 49 U.S.C. Section 11501(b)(3), which prohibits state and local governments from levying or collecting any ad valorem property tax on railroad property at a tax rate higher than the tax rate generally applicable to commercial and industrial property in the same assessment jurisdiction. To the extent that the tax rates applied to the assessed values of BNSF's property exceed the tax rates as calculated pursuant to the decision of the Ninth Circuit Court of Appeals in *Trailer Train Company v. State Board of Equalization*, 697 F.2d 860 (9th Cir.), cert. denied, 464 U.S. 846 (1983), the levy and collection of the excessive taxes violated Section 306(1)(c). The United States District Court Northern District of California recently agreed with BNSF's position when United States District Judge Haywood S. Gilliam, Jr. granted BNSF Railway Company's Motion for Preliminary Injunction when he ordered that the Defendant counties "are hereby **ENJOINED** through the pendency of this litigation until entry of a final judgment from levying or collecting ad valorem property taxes from Plaintiff on its unitary property based on a tax rate higher than the annual average tax rate of general property taxation calculated and reported for each county by the California State Board of Equalization under Cal. Rev. & Tax Code §11403." A copy of Judge Gilliam, Jr.'s Order is attached.

Therefore, the excessive taxes were illegally levied and erroneously and illegally collected, entitling BNSF to a refund of the excessive taxes with interest, costs, and attorney's fees as allowed by law, pursuant to Cal. Rev. & Tax Code Section 5096 et seq. and any other applicable statute, rule, and regulation.

This refund claim is being filed with the Board of Supervisors and/or the Treasurer/Tax Collector. Please contact Alan Annis at (817) 352-3418 for any further information.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

United States District Court
Northern District of California

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

BNSF RAILWAY COMPANY,
Plaintiff,
v.
ALAMEDA COUNTY, et al.,
Defendants.

Case No. 19-cv-07230-HSG

**ORDER GRANTING PLAINTIFF'S
MOTION FOR PRELIMINARY
INJUNCTION**

Re: Dkt. No. 35

Pending before the Court is Plaintiff BNSF Railway Company's ("BNSF") motion for a preliminary injunction (Dkt. No. 35 ("Mot.")), for which briefing is complete. Dkt. Nos. 43 ("SD Opp."), 44 ("Counties' Opp."), 53 ("Reply"). BNSF requests a preliminary injunction against fifteen counties ("Defendants," or "Defendant Counties") under 49 U.S.C. § 11501(b)(3), which prohibits applying higher tax rates to railroad property. On March 12, 2020, the Court held a hearing on the motion. Dkt. No. 58. The Court **GRANTS** the motion for preliminary injunction.

I. BACKGROUND

A. The 4-R Act

The 4-R Act (now codified at 49 U.S.C. § 11501 ("Section 11501")) was passed in 1976 to "restore the financial stability of the railway system." *Burlington N. R.R. v. Oklahoma Tax Comm'n*, 481 U.S. 454, 457 (1987). This was, in part, because railroads "are easy prey for State and local tax assessors," as they are "nonvoting, often nonresident, targets for local taxation" that cannot easily remove themselves from the locality. *W. Air Lines, Inc. v. Board of Equalization of State of S.D.*, 480 U.S. 123, 131 (1987). Congress declared that state and local taxation schemes that discriminate against rail carriers "unreasonably burden and discriminate against interstate commerce." 49 U.S.C. § 11501(b). As relevant here, Section 11501(b)(3) bans discriminatory tax

United States District Court
Northern District of California

1 rates, and provides that state and local governments may not “levy or collect an ad valorem tax on
2 rail transportation property at a tax rate that exceeds the tax rate applicable to commercial and
3 industrial property in the same assessment jurisdiction.” *Id.*

4 **B. California Property Taxation**

5 California’s system of taxation is, in a word, complicated. California law imposes an ad
6 valorem (*i.e.*, value-based) property tax on all property in the State, unless exempt, in proportion
7 to its assessed value. Cal. Const. Art. XIII, § 1. Taxation is a three-step process. First, the value
8 of taxable property is assessed. Next, the applicable tax rate is computed, typically expressed as a
9 percentage of assessed value. Finally, the tax is levied and collected from the taxpayer.

10 Most property in California, including general “commercial and industrial property,” is
11 “locally assessed,” meaning that county assessors determine the assessed value of the property for
12 tax purposes. *See* Declaration of Alan M. Annis, Dkt. No. 35-1, (“Annis Decl.”) ¶ 7. California
13 classifies and taxes the bulk of property in the state as either “secured” or “unsecured.” *See id.* ¶
14 8. The “secured roll” consists of most state-assessed property and that portion of locally assessed
15 property for which the taxes are secured by a lien on real property of a value sufficient to pay the
16 taxes. *See* Cal. Rev. & Tax. Code § 109. The “unsecured roll” consists of all other property, such
17 as personal property and possessory interests in tax-exempt land. *Id.*

18 Every year, each Defendant County’s board of supervisors determines the tax rates to be
19 applied in the county for locally assessed property and for unitary property, applying different
20 statutory formulas. Cal. Rev. & Tax. Code § 2151. Defendants’ respective auditors apply these
21 applicable tax rates to the assessed value shown on the assessment rolls. Cal. Rev. & Tax. Code §
22 2152. Then, Defendants’ respective tax collectors collect the taxes on unitary property at the
23 unitary rate determined by each county. Cal. Rev. & Tax. Code §§ 2605, 2610.5. Locally
24 assessed property, including commercial and industrial property, is assigned to a particular “Tax
25 Rate Area” within each county, based on the property’s location. *See* Annis Decl. ¶ 11.

26 For property on the secured tax roll, the annual ad valorem tax rate for each Tax Rate Area
27 is established as (a) a 1% general tax levy, typically used to fund general government services,
28 plus (b) an amount necessary to produce sufficient revenues to pay the interest and principal on

1 any voter-approved bonded indebtedness issued by the county or by the local agencies, school
2 entities, and special districts serving that Tax Rate Area. Cal. Rev. & Tax. Code § 93 (“Section
3 93”), enacted per Cal. Const. Art. XIII A, § 1 (“Proposition 13”). This latter portion of the Section
4 93 tax rate above the 1% base levy is known as the “debt service component.” Under Proposition
5 13, real property must be valued at its 1975 fair market value (as shown on the 1975-76
6 assessment roll), or thereafter, the fair market value when purchased, newly constructed, or a
7 change of ownership has occurred after the 1975 assessment (i.e., the occurrence of an “assessable
8 event”). Cal. Const., art. XIII, § 2(a).

9 The debt service component is the sum of separately calculated rates for each local agency,
10 school entity or special district with outstanding debt. To calculate the elements of the debt
11 service component, the County first determines how much revenue it will need to make debt
12 service payments for the upcoming year for the voter-approved debt of the local agency, school
13 entity, or special district. *See* Cal. Gov. Code § 29100. Next, the County determines the portion
14 of assessed property values on the secured roll subject to the voter-approved debt issued by the
15 local agency, school entity or special district (i.e., the property located within the boundaries of
16 each local entity). *Id.* The County then calculates the percentage of those total property values
17 that will produce the necessary revenues to service the debt issued by that local entity, after
18 allowances for delinquencies and annual changes to the roll, among other factors. *Id.* The debt
19 service component in each Tax Rate Area is the sum of these calculated percentages for every
20 local agency, school entity or special district serving that Tax Rate Area. The debt service
21 component is combined with the 1% base levy to compute the total property tax rate in each Tax
22 Rate Area for property on the secured roll.

23 The property tax rate for property on the unsecured roll is the secured roll tax rate for that
24 Tax Rate Area for the previous year. Cal. Rev. & Tax. Code § 2905. This rule is consistent with
25 the separate requirement that unsecured taxes are due each year before the County calculates the
26 secured tax rate for that year. *See* Cal. Rev. & Tax. Code § 2922.

27 In contrast, the State Board assesses the value of certain utility and railroad property
28 (including Plaintiff’s property). Cal. Rev. & Tax. Code § 721. The State Board assesses

1 Plaintiff's property using the principle of unit valuation, under which all of a taxpayer's assets,
2 wherever located, are valued as a unit, and that unitary value is then allocated among particular
3 taxing jurisdictions. *See Annis Decl.* ¶ 6. State-assessed property that is valued under the
4 principle of unit valuation is also referred to as "unitary property." *See Cal. Rev. & Tax. Code* §§
5 723, 723.1. Unit taxation provides a way to value and tax property in businesses for which the
6 component parts of the business are valuable when considered as a whole, but worth less when
7 considered in isolation. *See ITT World Commc'ns, Inc. v. City & Cnty. of S.F.*, 37 Cal. 3d 859,
8 863 (Cal. 1985). For example, "ten miles of [railroad] track . . . 'would have a questionable value,
9 other than as scrap, without the benefit of the rest of the system as a whole.'" *Am. Airlines, Inc. v.*
10 *Cnty. of San Mateo*, 12 Cal. 4th 1110, 1126 (Cal. 1996) (internal citations and brackets omitted).

11 **C. Taxation Applicable to Railways**

12 Plaintiff's primary argument is that the tax rate applicable to its property is calculated
13 under a different formula than the Section 93 tax rate for locally-assessed commercial and
14 industrial property, resulting in a tax rate higher than the Section 93 tax rate. According to
15 Plaintiff, first, under Cal. Rev & Tax. Code § 100.11, the value attributable to the state-assessed
16 unitary property of a regulated railway company is generally allocated to a single countywide Tax
17 Rate Area in each county in which the property is located. The "unitary" tax rate to be applied to
18 these countywide tax rate areas is established in accordance with the formula in Cal. Rev. & Tax.
19 Code § 100(b)(2) ("Section 100"). Cal. Rev. & Tax. Code § 100.11(a)(2)(B).

20 Section 100 (like Section 93) includes the base 1% tax levy. However, the additional
21 unitary debt service component under Section 100 is calculated by taking the County's previous
22 year's unitary debt service rate and multiplying it by the percentage change between the two
23 preceding fiscal years in the County's ad valorem debt service levy for the secured roll (excluding
24 unitary and operating nonunitary debt service levies). *See Mot.* at 8. Plaintiff contends that this
25 formula has caused the Section 100 unitary tax rate to diverge from the Section 93 secured and
26 unsecured tax rates. In particular, when a County's debt service needs increase, the secured and
27 unsecured rates will not rise if property values also rise and keep pace with inflation. But under
28 those same circumstances, the Section 100 unitary debt service rate will increase because it

United States District Court
Northern District of California

1 depends on the absolute dollar amount of debt service.

2 The State Board calculates and publishes the annual “average rate of general property
3 taxation” in each California county. Annis Decl. ¶¶ 24–26, 32. The State Board computes this
4 average tax rate by dividing (a) the sum of the total ad valorem property tax levies in each county
5 for each year, by (b) the total assessed value of all property in that county for that same year. *See*
6 Cal. Rev. & Tax. Code § 11403. For the 2019-20 tax year, using the methods described above,
7 Plaintiff contends that the Defendant Counties have levied property taxes at the unitary rate
8 applicable in their respective assessment jurisdictions. Below are the alleged differences between
9 the unitary rate applied to Plaintiff’s property and the Section 11501 “benchmark rate”:

County	2019-20 Plaintiff Unitary Rate	2019-20 Section 11501 Benchmark Rate
Alameda	2.5187%	1.241%
Contra Costa	1.6865%	1.148%
Fresno	1.370408%	1.181%
Kern	1.611299%	1.24%
Kings	1.326084%	1.087%
Madera	1.203169%	1.089%
Merced	1.4109014%	1.088%
Orange	1.28173%	1.064%
Plumas	1.11652%	1.089%
Riverside	1.76133%	1.164%
San Bernardino	1.3645%	1.144%
San Diego	1.62331%	1.142%
San Joaquin	1.6922%	1.145%
Stanislaus	1.38011%	1.103%
Tulare	1.4002%	1.113%

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24 *See* Annis Decl. ¶33.¹

25
26
27
28 ¹ The average rate difference for the Defendant Counties for the 2019-2020 fiscal year is only 0.38%, while the median difference is 0.29%. Differences in prior years are generally even smaller. *See* Narciso Decl., ¶ 10 & Ex. 7. With these smaller differences, Defendants are correct that it is all the more important for Plaintiff to meet its burden of demonstrating that it has identified the tax rate applicable to the proper comparison class. However, most Defendants admit in their Answer (ECF No. 52 ¶ 34)—and San Diego states that it lacks sufficient information to

1 **II. LEGAL STANDARD**

2 The prohibition on tax rate discrimination is enforceable through an action for equitable
3 relief in federal court. In enacting Section 11501, “Congress ... believed that a federal court
4 remedy for carriers subject to discriminatory taxation was necessary because state courts were not
5 providing them with a plain, speedy, and efficient remedy.” *Trailer Train Co. v. State Bd. Of*
6 *Equalization*, 697 F.2d 860, 866 (9th Cir. 1983). Congress thus included in Section 11501 “a
7 procedural component which authorizes victims of discrimination to seek injunctive relief in
8 federal court.” *Id.* This provision specifically empowers federal courts to “grant such mandatory
9 or prohibitive injunctive relief, interim equitable relief, and declaratory judgments as may be
10 necessary to prevent, restrain, or terminate any acts in violation of [Section 11501],”
11 notwithstanding 28 U.S.C. § 1341. *Id.* at 869 & n.16; *see* 49 U.S.C. § 11501(c).

12 Plaintiff contends that a preliminary injunction under Section 11501 is not governed by the
13 traditional equitable criteria of likelihood of success, irreparable harm, balance of hardships, or
14 public interest. *See* Mot. at 5 (citing *Trailer Train*, 697 F.2d at 869). Instead, because Section
15 11501 specifically contemplates interim equitable relief, a preliminary injunction must issue
16 “[w]here the trial court finds reasonable cause to believe that a violation of Section [11501] has
17 been, or is about to be, committed.” *Burlington N. R. Co. v. Dep’t. of Revenue of State of Wash.*,
18 934 F.2d 1064, 1074 (9th Cir. 1991); *BNSF Ry. v. Tenn. Dep’t of Revenue*, 800 F.3d 262, 268 (6th
19 Cir. 2015) (“[A] railroad seeking injunctive relief under the 4-R Act need only demonstrate that
20 there is ‘reasonable cause’ to believe a violation of the 4-R Act has occurred or is about to
21 occur.”).

22 Defendants disagree, and contend that the Court should instead apply the traditional
23 equitable criteria. Defendants believe that the Ninth Circuit’s decisions in *Burlington* and *Trailer*
24 *Train* (as well as other circuit court decisions) misapplied—or failed to apply—the Supreme
25 Court’s decision in *Weinberger v. Romero-Barcelo*, 456 U.S. 305 (1982), and instead incorrectly
26 applied the Tenth Circuit’s standard in *Atchison, T. & S.F. Railway Co. v. Lennen*, 640 F.2d 255,

27 _____ state (ECF No. 51 ¶ 10)—that the tax rates set forth in the chart are the tax rates levied on Plaintiff
28 by the Defendant Counties, and the 2019-2020 tax rates the State Board calculates pursuant to
Section 11403 of the Revenue and Taxation Code.

1 259-61 (10th Cir. 1981), the first instance in which the “reasonable cause” standard was applied to
2 an alleged 4-R Act violation.

3 Notwithstanding any arguments Defendants may wish to preserve for potential *en banc*
4 consideration on appeal, the Ninth Circuit has clearly decided this question. *See Burlington N.*,
5 934 F.2d at 1074 (“Issuance of preliminary injunctive relief in Section [11501] cases is not
6 governed by the traditional equitable criteria applicable in actions between private litigants”);
7 *Trailer Train*, 697 F.2d at 869 (“The standard requirements for equitable relief need not be
8 satisfied when an injunction is sought to prevent the violation of a federal statute which
9 specifically provides for injunctive relief. . . . Section [11501] clearly falls within this exception
10 because its subsection (c) specifically authorizes a district court to grant injunctive relief to
11 prevent a violation of the statute.”). This Court is bound to apply that clear holding unless the
12 “circuit authority is clearly irreconcilable with the reasoning or theory of intervening higher
13 authority.” *Miller v. Gammie*, 335 F.3d 889, 893 (9th Cir. 2003). The Court finds that no
14 intervening authority permits it to disregard the “reasonable cause” standard set out by the Ninth
15 Circuit in *Burlington* and *Trailer Train*.² Accordingly, the Court applies that standard, and will
16 issue a preliminary injunction if there is reasonable cause to believe that a violation of the 4-R Act
17 has occurred, is occurring, or will occur.

18 III. ANALYSIS

19 A. Commercial and Industrial Property

20 The plain language of Section 11501(b)(3) prohibits levying “an ad valorem property tax
21 on rail transportation property at a tax rate that exceeds the tax rate applicable to commercial and
22 industrial property in the same assessment jurisdiction.” Section 11501(a)(2) defines “assessment
23 jurisdiction” as “a geographical area in a State used in determining the assessed value of property
24 for ad valorem taxation.” Section 11501(b)(3) recognizes that “tax-rate variation” is improper
25

26 ² Defendants assert that *Trailer Train* neither cites nor acknowledges the Supreme Court’s ruling
27 in *Romero-Barcelo*, presumably (according to Defendants) because *Trailer Train* was argued and
28 submitted on March 10, 1982, while *Romero-Barcelo* was not decided until April 27, 1982. *See*
Counties’ Opp. at 10 n. 3. However, *Trailer Train* was decided by the Ninth Circuit on January
25, 1983, more than seven months after *Romero-Barcelo*.

1 taxation of railroad property. *Trailer Train*, 697 F.2d at 865–66. The relevant section states:

2 (b) The following acts unreasonably burden and discriminate against
3 interstate commerce, and a State, subdivision of a State, or authority
4 acting for a State or subdivision of a State may not do any of them: *
5 * * (3) Levy or collect an ad valorem property tax on rail
6 transportation property at a tax rate that exceeds the tax rate
7 applicable to **commercial and industrial property** in the same
8 **assessment jurisdiction**.

6 49 U.S.C. § 11501 (emphasis added). Defendants, as counties of California, are legal subdivisions
7 of the State of California, (Cal. Const. Art. XI, § 1), and thus are subject to Section 11501(b)(3).

8 And Plaintiff’s unitary property in California is “rail transportation property” within the meaning
9 of Section 11501(b)(3) and is, therefore, entitled to the protection of the statute. *See* Declaration
10 of Judy A. Cummings, Dkt. No. 35-2 ¶ 4.

11 The disputed element of Section 11501(b)(3) is the comparison to “the tax rate applicable
12 to commercial and industrial property.” *See* Mot. at 2. In order to prove a violation of Section
13 11501(b)(3), Plaintiff must demonstrate that Defendants are levying or collecting an ad valorem
14 property tax at a rate that exceeds the rate applicable to commercial and industrial property located
15 in the same assessment jurisdiction as Plaintiff’s property. 49 U.S.C. § 11501(b)(3).

16 The Ninth Circuit established the framework for that comparison in *Trailer Train*.
17 Plaintiffs there sued to enjoin the collection of a state tax on private railroad cars because the
18 applicable tax rate was higher than the rate for commercial and industrial property under the then-
19 adopted Proposition 13, such that the private railroad car tax “discriminated against owners of rail-
20 transportation property” in violation of Section 11501(b)(3). 697 F.2d at 864. After recognizing
21 the purpose of Section 11501 and affirming the district court’s authority to enjoin violations of the
22 statute, the Ninth Circuit turned to comparing the challenged tax rate to “the rate generally
23 applicable to commercial and industrial property.” *Id.* at 866-67.

24 The Ninth Circuit explained that this “task is complicated by the fact that,” due to
25 California’s unique classification system (dividing property into secured and unsecured, as
26 opposed to residential and commercial/industrial), “California has no specific tax rate for
27 commercial and industrial property.” *Id.* at 867. Because neither Section 11501, “nor its
28 legislative history provides guidance as to what should be done when a specific rate generally

1 applicable to commercial and industrial property is not readily apparent,” the Ninth Circuit
2 articulated a framework with two alternative approaches for identifying “the tax rate generally
3 applicable to commercial and industrial properties” specifically in California, and specifically
4 under Section 11501. *Id.*

5 The first approach in that framework is to determine “the tax rate applicable” to whichever
6 tax roll, either secured or unsecured, contains “the majority of [the] commercial and industrial
7 property.” *Id.* Determining which tax roll contains the majority of commercial and industrial
8 property is (often) straightforward. The secured roll in each county contains the vast majority
9 (consistently over 90%) of the assessed value and the taxes levied against all property in that
10 county, and the secured roll, according to Plaintiff, almost certainly contains the majority of
11 commercial and industrial property. *See Annis Decl.* ¶¶ 30–31.

12 However, the weakness of this approach is that “the tax rate applicable” to the property on
13 the secured roll cannot be determined. Plaintiff contends that the property on the secured roll is
14 spread among the hundreds or thousands of Tax Rate Areas in each Defendant County that each
15 have their own tax rates. *See id.* ¶¶ 15, 31. Thus, Plaintiff contends that there is no identifiable
16 “tax rate applicable” to property on the secured or unsecured roll of any of the Counties.

17 As a fallback, the Ninth Circuit in *Trailer Train* authorized a second approach. First, the
18 Court is to determine the average tax rate for all property in the relevant county. *See Trailer*
19 *Train*, 697 F.2d at 868 n.13 (“We thus, for reasons different from those articulated by the district
20 court, conclude that the average rate for all property should be used when the rate generally
21 applicable to commercial and industrial property cannot be determined.”).

22 Plaintiff alleges that identifying the “average rate for all property” is possible because the
23 State Board already calculates that rate—the annual “average tax rate of general property taxation”
24 in each county. *See Annis Decl.* ¶ 24. By statute, the State Board calculates this average tax rate
25 by dividing (a) the sum of all ad valorem property tax levies in a given county for a given year by
26 (b) the sum of the assessed values of all property in that county for that same year. Cal. Rev. &
27 Tax. Code § 11403. According to Plaintiff, the State Board-calculated rate for each county is the
28 maximum rate the Defendants can apply to railroad property, meaning that taxing railroad

1 property at rates that are higher than the Section 11501 “Benchmark Rate” is a violation of Section
2 11501(b)(3).³

3 Defendants counter that the relevant assessment jurisdiction is the area of the entire State
4 of California that contains the unitary property, and the tax rate applied to the railroad must be
5 compared to the tax rate applied to other commercial and industrial property that is assessed as
6 unitary property. Counties’ Opp. at 19. Defendants further contend that, under Article XIII,
7 Section 19 of the California Constitution, the assessment jurisdiction of the State includes the
8 following types of property: “(1) pipelines, flumes, canals, ditches, and aqueducts lying within 2
9 or more counties and (2) property, except franchises, owned or used by regulated railway,
10 telegraph, or telephone companies, car companies operating on railways in the State, and
11 companies transmitting or selling gas or electricity.” *Id.* at 20.

12 Defendants, in theory, are contending that Section 100 (applicable to Plaintiff) does not
13 differentiate in the way tax rates are applied among these commercial and industrial properties,
14 because these nonrailroad companies do not have a different rate than Plaintiff. Put differently, all
15 of the non-railroad commercial and industrial property that is assessed as “unitary property” for
16 purposes of local property taxation is taxed pursuant to Section 100.

17 The Court finds Defendants’ suggestion that it should compare Plaintiff’s tax rate to the
18 rates for a relatively narrow subset of other state-assessed utilities and other entities that pay the
19 same unitary tax rate inconsistent with the 4-R Act. Section 11501(b)(3) calls for a broader
20 comparison to the rate paid by “*commercial and industrial property* in the same assessment
21 jurisdiction,” where an “assessment jurisdiction” is “a geographical area *in a State.*” 49 U.S.C.
22 11501(a)(2) (emphasis added). The “commercial and industrial property in” the “geographical
23 area” of California clearly is not limited to state-assessed utilities or similar Section 19 property: it
24 embraces all commercial and industrial taxpayers in the state. For the same reasons that there are
25 not county-specific rates for commercial and industrial taxpayers in California, (Mot. 9-10, 14-15),
26 there are also no statewide rates.

27 _____
28 ³ Plaintiff contends they will pay, for the 2019-20 tax year, a total of more than \$3.2 million in
taxes prohibited by Section 11501. *See* Annis Decl. ¶ 35.

1 Railroads, like other utilities such as pipelines and telecommunications companies, are
2 “easy prey” in that they are “nonvoting, often nonresident” targets “who cannot easily remove
3 themselves from the locality.” *Western Air Lines, Inc. v. Board of Equal.*, 480 U.S. 123, 131
4 (1987) (quotation marks omitted). The solution, Congress recognized early on, was to link
5 railroads’ fate with a mass of other taxpayers by insisting that “[rail] carriers are accorded equal
6 tax treatment with other taxpayers.” S. Rep. No. 87-445 at 466 (1961). Significantly, before the
7 final version of Section 11501 was passed, a provision permitting comparisons solely against
8 public utilities was introduced and rejected. *See Atchison, Topeka & Santa Fe Ry. Co. v. Ariz.*,
9 559 F. Supp. 1237, 1244 (D. Ariz. 1983) (citing S. Rep. No. 92-1085 (1972)). The upshot is that
10 the comparison the Defendant Counties propose—between railroads and other state-assessed
11 taxpayers subject to the same tax laws—does not comport with the statute Congress enacted.

12 Defendants appear to recognize that *Trailer Train* poses a challenge for their argument.
13 They contend that the taxes at issue here are calculated at the local level and do not require use of
14 a statewide general property tax rate, whereas *Trailer Train* involved the applicability of the 4-R
15 Act to a statewide tax on plaintiffs’ private railroad cars, and the effort to identify a comparison
16 class for that statewide tax. 697 F.2d at 862.

17 But that is a distinction without a difference. The challenge in *Trailer Train*, as here, was
18 determining which group of commercial and industrial property to use as a comparison class,
19 given that commercial and industrial property appeared on both the secured and unsecured rolls.
20 The Ninth Circuit held first that “[t]he tax rate applicable to the roll that contained the majority of
21 the commercial and industrial property shall be deemed the rate generally applicable to
22 commercial and industrial property and will serve as the base rate for comparison against the
23 Companies’ \$10.68 rate.” *Id.* at 867. The Ninth Circuit further reasoned that “[i]f the
24 determination of which roll contained the majority of the state’s commercial and industrial
25 property in the 1978-79 fiscal year is not possible, the average tax rate for all property shall be
26 used as the basis for comparison.” *Id.*

27 Defendants characterize *Trailer Train* as hinging on its discussion of a uniform statewide
28 tax versus local taxation of unitary property. But this ignores the Ninth Circuit’s recognition that

1 there is no specific commercial and industrial rate for locally assessed property in California.
 2 Defendants contention that *Trailer Train* predates the legislation subjecting railroad property to
 3 unitary rates is irrelevant to the key question that *Trailer Train* resolves—how to determine the
 4 appropriate comparison rate for locally-assessed property—and California law on that point
 5 remains unchanged.

6 The Court finds that Defendants’ proposed comparison is untethered from the statutory
 7 language and unsupported by Section 11501 jurisprudence. Indeed, under the Defendants’
 8 approach—under which railroads are only compared to taxpayers that are taxed like railroads—
 9 violations of Section 11501(b)(3) likely would be rare or nonexistent, and Congress would have
 10 accomplished very little. The statute’s use of the term “assessment jurisdiction” demonstrates that
 11 Congress was concerned with the basic principle that like property should be treated alike.
 12 Because there is no specific commercial and industrial rate in the State of California, *Trailer Train*
 13 authorized the use of either the rate for the secured roll or the average rate for all property.

14 Accordingly, under the *Trailer Train* framework, Plaintiff has established reasonable cause
 15 that a violation of Section 11501(b)(3) has occurred or will occur if it is required to pay taxes at
 16 the rate Defendants claim applies for the 2019-20 tax year.

17 **B. Discrimination and Justification**

18 Defendants make a secondary argument that Plaintiff (and the railroad industry) lobbied to
 19 be taxed at the Section 100(b) rate that Plaintiff now alleges is unlawful. According to
 20 Defendants, the railroad industry wanted its taxes to be calculated under Section 100(b) because
 21 the railroads wanted to “reduce[] the administrative burden imposed on the Board of Equalization,
 22 county auditors and treasurers, and the railroads.” *See* Declaration of Michael Narciso, Dkt. No.
 23 44-4 Ex. 5 at pages 316-17 (ECF pagination).

24 Defendants cite to the railroad industry’s arguments in favor of the current law, specifically
 25 the claim that “each year, the railroads, the State Board of Equalization (SBE) and individual
 26 taxing jurisdictions must undertake a painstaking and time consuming process in which they are
 27 forced to redraw hundreds of ‘tax maps’ and prepare a similar number of bills for each and every
 28 tax rate area where there are railroad tracks. . . . This year, for instance, Union Pacific Railroad

1 and BNSF Railway Company received more than 2,400 tax rate area changes and 2,850 operating
2 tax bills from the tax districts.” *Id.* Defendants point out that this legislation, by allowing the
3 railroad to pay only on one tax rate area in each county, reduced the number of operating tax bills
4 from 2,850 to approximately 61. *Id.*

5 Defendants thus argue that any discriminatory outcome for Plaintiff was a direct result of
6 the railroad industry’s lobbying efforts regarding which tax rates would apply to its members in
7 California. Defendants use the legislative history to argue that Plaintiff should not be allowed to
8 reap the benefits of its lobbying efforts, then pounce only once it perceives an advantage in
9 invoking Section 11501. Defendants contend that Section 11501 is meant to address concerns
10 about the railroads’ political vulnerability and establishes a prohibition only as to *discriminatory*
11 state taxation of railroad property. Thus, Defendants conclude, because the railroads in California
12 wanted to be taxed pursuant to Section 100(b), and wanted to benefit themselves through reduced
13 administrative burdens provides, this provides sufficient justification for any alleged tax disparity.

14 Whatever equitable force Defendants’ argument might have in a vacuum, the Court finds it
15 to be inconsistent with the relevant language in the statute. Section 11501(b)(3) does not use the
16 word “discriminates.” Rather, subsection (b)(3) forbids “[l]evy[ing] or collect[ing] an ad valorem
17 property tax on rail transportation property at a tax rate that exceeds the tax rate applicable to
18 commercial and industrial property in the same assessment jurisdiction.” 49 U.S.C. §
19 11501(b)(3). The statute does not require proof of discrimination, because Congress has already
20 declared in the preface of Section 11501(b) that the imposition of such an ad valorem property tax
21 rate disparity “unreasonably burden[s] and discriminate[s] against interstate commerce.” 49
22 U.S.C. § 11501(b).

23 In arguing to the contrary, Defendants cite the Supreme Court’s 2011 decision in *CSX*
24 *Transportation, Inc. v. Alabama Department of Revenue*, 562 U.S. 277 (2011) (“*CSX P*”), which
25 discussed the meaning of the word “discriminate” in Section 11501 and explained how a state
26 might engage in illegal discrimination under Section 11501(b)(4). The Court stated that if a state
27 charged “one group of taxpayers a 2% rate and another group a 4% rate,” the State would be
28 discriminating against the latter group, “assuming the groups are similarly situated and there is no

1 justification for the difference in treatment.” *CSX I*, 562 U.S. at 287.

2 Four years later, the Court found such justification for a difference in treatment in *Alabama*
3 *Department of Revenue v. CSX Transp., Inc.* (“*CSX II*”), 575 U.S. 21 (2015). At issue there was
4 whether the 4-R Act prohibited Alabama from imposing a 4% tax on the diesel fuel used by
5 railroads that it did not impose on the diesel fuel used by the railroads’ competitors, given that
6 Alabama also imposed comparable taxes on the competitors that it did not impose on railroads.
7 *Id.* at 24, 30. The Court concluded that the 4-R Act did not prohibit such differential treatment
8 because “an alternative, roughly equivalent tax is one possible justification that renders a tax
9 disparity nondiscriminatory.” *Id.* at 30-31.

10 The Court finds the *CSX* cases inapplicable. In both *CSX I* and *CSX II*, Section
11 11501(b)(3) was not at issue: the Court addressed Section (b)(4), which specifically prohibits a
12 state from imposition “another tax that *discriminates* against a rail carrier” See Section
13 11501(b)(4) (emphasis added). In *CSX I*, the “key question” was “whether a tax might be said to
14 ‘discriminate’ against a railroad under subsection (b)(4).” 562 U.S. at 286. The Court held that
15 subsection (b)(4) permits a justification defense because, as used in that subsection, the undefined
16 term “discriminates” means a failure to treat similarly situated taxpayers the same without
17 “justification for the difference in treatment.” *Id.* at 287. Then, in *CSX II*, the Court held that the
18 existence of an “alternative, roughly equivalent tax” (paid by the taxpayers to which the railroad is
19 compared) is a possible justification under subsection (b)(4). 575 U.S. at 30-31. These
20 discussions about when the catchall provision regarding “another tax that discriminates” might be
21 triggered do not shed light on the issue presented in this case, because the face of the statute
22 already reflects Congress’ determination that the acts set out in subsection (b)(3) amount to *per se*
23 discrimination against interstate commerce.

24 IV. CONCLUSION

25 Because Plaintiff has established reasonable cause that a violation of Section 11501(b)(3)
26 has occurred or will occur, the motion for a preliminary injunction is **GRANTED**.

27 Defendants Alameda County, Contra Costa County, Fresno County, Kern County, Kings
28 County, Madera County, Merced County, Orange County, Plumas County, Riverside County, San

United States District Court
Northern District of California

1 Bernardino County, San Diego County, San Joaquin County, Stanislaus County, and Tulare
2 County, California; their boards of supervisors, county auditors, tax collectors, agents, employees,
3 and all those acting in concert or participating with them who receive actual notice of this order
4 (the “Enjoined Parties”) are hereby **ENJOINED** through the pendency of this litigation until entry
5 of a final judgment from levying or collecting ad valorem property taxes from Plaintiff on its
6 unitary property based on a tax rate higher than the annual average tax rate of general property
7 taxation calculated and reported for each county by the California State Board of Equalization
8 under Cal. Rev. & Tax Code §11403.

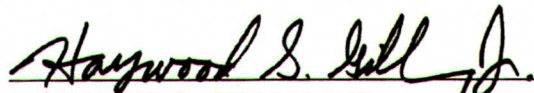
9 The Enjoined Parties are further enjoined through the pendency of this litigation until entry
10 of a final judgment from taking any action to impose any interest or penalties, from taking any
11 action to record or enforce a tax lien upon any property used or owned by Plaintiff, or from taking
12 any other action authorized by state law for delinquent or unpaid taxes under California law.

13 Plaintiff will be required to post a bond under Federal Rule of Civil Procedure 65(c). The
14 parties are directed to meet and confer and agree if possible by 5:00 p.m. Pacific Time on April 9,
15 2020 regarding the appropriate amount of the bond. *See* Opp. at 25 (seeking bond of “no less than
16 \$1.6 million in lost tax revenue”), Reply at 15 (acknowledging that Plaintiff will post a bond if
17 ordered, without indicating its view as to the appropriate amount of the bond). By that time, the
18 parties should either file an agreed-upon proposed bond order (which should be done if at all
19 possible), or separate proposed forms of order (understanding that the Court is going to require a
20 bond notwithstanding Plaintiff’s argument that doing so is unnecessary).

21 Consistent with the discussion at the hearing, *see* Dkt. No. 61 at 41, the parties are also
22 directed to meet and confer and submit a joint proposal by April 15, 2020 regarding the proposed
23 timing of initial disclosures, discovery and other proceedings in light of this order.

24
25 **IT IS SO ORDERED.**

26 Dated: 4/8/2020

27 
28 HAYWOOD S. GILLIAM, JR.
United States District Judge



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL

For Fiscal Year July 1, 2017 through June 30, 2018

Offices in Riverside, Palm Desert and Temecula

Visit our website: www.countytreasurer.org

IMPORTANT INFORMATION ON REVERSE SIDE

JON CHRISTENSEN 002054
TREASURER-TAX COLLECTOR
 4080 Lemon St (1st Floor) Riverside, California
 (P.O. Box 12005, Riverside, CA 92502-2205)
Telephone: (951) 955-3900
 or, from area codes 951 and 760 only
 toll free: 1 (877) RIVCOTX (748-2689)

Property Data Date Address Owner	SEE ATTACHMENT JAN 1, 2017 BNSF RAILWAY COMPANY	ASSESSMENT NUMBER 33-804	Tax Rate Area Bill Number SBE
---	---	-----------------------------	-------------------------------------

BNSF RAILWAY COMPANY
 C/O BURLINGTON NORTHERN STA FE TAX DEPT
 P.O. BOX 961089
 FORT WORTH, TX 76161-0089

All questions about ownership, values or exemptions must be directed to the Riverside County Assessor at (951) 955-6200.

UNPAID PRIOR-YEAR TAXES
 (See Item #6 on reverse)

Tax bill requested by	Loan Identification	Multiple Bills
-----------------------	---------------------	----------------

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)	AMOUNT

LAND STRUCTURES	_____
TRADE FIXTURES	_____
TREES & VINES	_____
BUSINESS PERSONAL PROPERTY	_____
FULL VALUE EXEMPTIONS	_____
NET VALUE	_____
TAX RATE PER \$100 VALUE	_____
TAXES	_____
Special Assessments & Fixed Charges	_____
TOTAL AMOUNT <small>If over \$50,000, see Item #1 on reverse</small>	\$801,467.34

Add 10% penalty after 12/10/2017	\$400,733.67
Add 10% penalty plus cost after 04/10/2018	\$400,733.67

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
 (NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

PAY	DUE FEBRUARY 1, 2018 PAY BY APRIL 10, 2018	\$400,733.67
	IF PAID AFTER APRIL 10, 2018	
	ADD 10% penalty plus cost	\$40,498.24
	DELINQUENT 2nd INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$441,231.91

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
RIVERSIDE COUNTY
 2017-2018 SECURED PROPERTY TAX BILL
 PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER 33-804
Bill Number SBE

Check here for a change of mailing address.
 Please provide all corrections on the reverse side.

2nd INSTALLMENT
cannot be paid unless 1st installment is paid

Pay taxes online by eCheck, credit/debit card



www.countytreasurer.org

PAY	DUE NOVEMBER 1, 2017 PAY BY DECEMBER 10, 2017	\$400,733.67
	IF PAID AFTER DECEMBER 10, 2017	
	ADD 10% penalty	\$40,073.31
	DELINQUENT 1st INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$440,806.98

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
RIVERSIDE COUNTY
 2017-2018 SECURED PROPERTY TAX BILL
 PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER 33-804
Bill Number SBE

Check here for a change of mailing address.
 Please provide all corrections on the reverse side.

1st INSTALLMENT

Pay taxes online by eCheck, credit/debit card



www.countytreasurer.org

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR .7-2010 33 COUNTY OF RIVERSIDE
 804 BNSF RAILWAY COMPANY
 TAX RATE AREA TOTALS BY ASSESSEE

PAGE 190

T.R.A.	RATE	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	TANGIBLE TAX	SPECIAL ASSESSMENTS LEVY	FIXED	TOTAL TAX
000-002	1.66121	20,346,896	16,892,887	8,816,789	46,056,562	765,051.36		11,782.48	776,758.04
004-003	1.19279	241,312			241,312	2,661.14		194.68	2,855.82
004-016	1.19279	76,487			76,487	821.42		1,186.70	2,007.12
004-058	1.19279	990,976			990,976	9,828.80			9,828.80
009-000	1.12055	169,884			169,884	1,783.62		9.22	1,912.06
009-002	1.12055	32,490			32,490	368.16		9.22	377.38
009-135	1.12055	81,836			81,836	880.04			880.04
009-139	1.12055	55,757			55,757	624.78			624.78
009-157	1.12055	10,494			10,494	117.14			117.14
009-197	1.19279	16,789			16,789	162.54			162.54
000-044	1.11447	941,013			941,013	6,029.44			6,029.44
GRAND TOTALS		22,449,346	16,892,887	8,816,789	48,186,812	1788,346.04		313,101.38	2101,447.34

*** 1ST INSTALLMENT 1400,733.67 2ND INSTALLMENT 1400,733.67 TOTAL TAXES 2801,467.34 ***

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 7-2010 23 COUNTY OF RIVERSIDE
 004 BNSF RAILWAY COMPANY
 RECORD OF TAX STATUS

T.R.A.	TOTAL TAX	FIRST INSTALLMENT	FIRST INSTALLMENT WITH PENALTY	SECOND INSTALLMENT	SECOND INSTALLMENT WITH PENALTY & COST
000-002	6776.723.84	6489,376.92	6427,214.61	6888,376.92	6427,239.24
004-003	93,069.84	91,457.92	91,879.71	91,427.92	91,429.84
004-018	32,807.12	31,035.56	31,103.91	31,003.56	31,142.34
004-028	99,425.50	94,912.79	96,994.96	94,912.79	99,443.69
009-002	81,912.84	8356.42	81,084.96	8984.42	81,099.69
009-002	4997.33	4998.49	4929.88	4998.69	4947.18
009-133	8888.84	8998.42	8919.46	8998.42	8888.89
009-139	624.78	612.89	615.62	612.89	622.25
009-139	1117.14	859.87	944.42	859.87	898.98
009-139	1122.64	881.27	889.39	881.27	898.82
004-044	66,879.44	65,614.72	65,316.19	65,614.72	65,394.52
GRAND TOTALS	6801,457.34	6489,733.67	6468,004.96	6490,733.67	6461,231.91

UTILITY COMPANIES ARE BILLED BY TAX RATE AREA
 THIS SUMMARY IS PROVIDED FOR YOUR CONVENIENCE

NUMBER	REVENUE DISTRICT	NAME	RATE	TAX	AREAS
1-0001	SEE METLAVY		1.62121	X	
1-0002	SEE METLAVY RAILROAD		1.62121	X	
1-0003	SEE QUALIFIED ELECTRIC PROP		1.62121	X	
1-0111	SEE STAYLINE		1.62121	X	
		TAX RATE AREA RATES	1.62121		
		TAX RATES BY TAX RATE AREAS (2017-18)	1.62121		

Unct:1ad

NUMBER	REVENUE	DISTRICT	NAME	RATE	04-000	04-001	04-002	04-003	04-004	04-005	04-007	04-008	04-010	04-011
1-000	GENERAL PURPOSE			1.00000	X	X	X	X	X	X	X	X	X	X
1-100	GENERAL			.00000	X	X	X	X	X	X	X	X	X	X
2-200	RIV CORONA DOWNTOWN AB1290			.00000	X	X	X	X	X	X	X	X	X	X
2-201	CITY OF CORONA			.00000	X	X	X	X	X	X	X	X	X	X
2-202	CORONA DTRN RENEVAL PROJECT SB21			.00000	X	X	X	X	X	X	X	X	X	X
2-204	CORONA REDEV PROJECT A SB211			.00000	X	X	X	X	X	X	X	X	X	X
2-205	CORONA LTG MAINT 84-1			.00000	X	X	X	X	X	X	X	X	X	X
3-050	ALVORD UNIFIED SCHOOL			1.5000	X	X	X	X	X	X	X	X	X	X
3-170	CORONA MORCO UNIFIED SCHOOL			.0816	X	X	X	X	X	X	X	X	X	X
3-910	RIVERSIDE CITY COMMUNITY COLLEGE			.01616	X	X	X	X	X	X	X	X	X	X
3-9896	RIVERSIDE CO OPC OF EDUCATION			.00000	X	X	X	X	X	X	X	X	X	X
4-1351	FLOOD CONTROL ADMIN			.00000	X	X	X	X	X	X	X	X	X	X
4-1361	FLOOD CONTROL ZN 1			.00000	X	X	X	X	X	X	X	X	X	X
4-1362	FLOOD CONTROL ZN 2			.00000	X	X	X	X	X	X	X	X	X	X
4-1852	CSA 152			.00000	X	X	X	X	X	X	X	X	X	X
4-4571	NM MOSQUITO & VECTOR CNTRL DIST			.00000	X	X	X	X	X	X	X	X	X	X
4-4671	HOME GARDENS SANITARY			.00000	X	X	X	X	X	X	X	X	X	X
4-4673	HOME GARDENS SANITARY ANK			.00000	X	X	X	X	X	X	X	X	X	X
4-4913	NORCO COMMUNITY SRV DS			.00000	X	X	X	X	X	X	X	X	X	X
4-5300	SO. CALIF. JT(19,30,33,36,37,56)			.00000	X	X	X	X	X	X	X	X	X	X
4-5351	MND WEST 1302999			.00350	X	X	X	X	X	X	X	X	X	X
4-5701	WESTERN MUNICIPAL WATER			.00000	X	X	X	X	X	X	X	X	X	X
TAX RATE AREA RATES					1.10279	1.10279	1.10279	1.10279	1.10279	1.10279	1.10279	1.10279	1.10279	1.16966
SPECIAL ASSESSMENTS					X	X	X	X	X	X	X	X	X	X
28-4736 RIV CORONA RESOURCE CONSERVATION					X	X	X	X	X	X	X	X	X	X

NUMBER	REVENUE	DISTRICT	RATE	AREA	DATE	TAX RATE	DATE	AREA	DATE	TAX RATE	DATE	AREA	DATE	TAX RATE	DATE
1-0000	GENERAL PURPOSE		1.0000			X									
1-1001	CITY OF CORONA		.0000			X									
1-1001	GENERAL		.0000			X									
2-2901	CORONA REDEV PROJECT A SA211		.0000			X									
2-2904	CORONA LTB MAINT B-1		.0000			X									
3-0501	ALVORD UNIFIED SCHOOL		.1500			X									
3-1701	CORONA UNIFIED SCHOOL		.0813			X									
3-9101	RIVERSIDE CITY COMMUNITY COLLEGE		.0161			X									
3-9896	RIVERSIDE CO OFC OF EDUCATION		.0000			X									
4-1351	FLOOD CONTROL ADMIN		.0000			X									
4-1351	FLOOD CONTROL ZN 1		.0000			X									
4-1351	FLOOD CONTROL ZN 2		.0000			X									
4-1362	CSA 135 "		.0000			X									
4-1843	CSA 152		.0000			X									
4-1852	CSA 152		.0000			X									
4-4571	NW MOSQUITO & VECTOR CNTRL DIST		.0000			X									
4-4571	HOME GARDENS SANITARY		.0000			X									
4-4875	HOME GARDENS CO WATER		.0000			X									
4-5300	SO. CALIF. JT(19,30,33,36,37,56)		.0000			X									
4-5351	NWD WEST 1302999		.0350			X									
4-5701	WESTERN MUNICIPAL WATER		.0000			X									
1-0000	GENERAL PURPOSE		1.0279			X									
1-0279	SPECIAL ASSESSMENTS		1.0279			X									
1-0279	28-4736 RIV CORONA RESOURCE CONSERVATION		.0000			X									
1-0279	TAX RATES BY TAX RATE AREAS (2017-18)					X									
				04-013	04-014	04-015	04-016	04-017	04-018	04-019	04-020	04-022	04-023		

untitled

NUMBER	NAME	RATE	04-041	04-042	04-046	04-047	04-051	04-052	04-055	04-056	04-057	04-058
1-0000	GENERAL PURPOSE	1.00000	X	X	X	X	X	X	X	X	X	X
1-1001	GENERAL	.00000	X	X	X	X	X	X	X	X	X	X
1-1152	PROJECT 1-HOME GARDENS S8211	.00000	X	X	X	X	X	X	X	X	X	X
2-2301	CITY OF CORONA	.00000	X	X	X	X	X	X	X	X	X	X
2-2305	CORONA LTR MAINT 84-1	.00000	X	X	X	X	X	X	X	X	X	X
2-2307	CORONA LTR MAINT 84-2	.00000	X	X	X	X	X	X	X	X	X	X
2-2309	CORONA ROY PROJ A-MD 4 S8211	.00000	X	X	X	X	X	X	X	X	X	X
2-2311	CFD CITY OF CORONA 86-1	.00000	X	X	X	X	X	X	X	X	X	X
3-1701	CORONA NORCO UNIFIED SCHOOL	.08315	X	X	X	X	X	X	X	X	X	X
3-9101	RIVERSIDE CITY COMMUNITY COLLEGE	.01616	X	X	X	X	X	X	X	X	X	X
3-9896	RIVERSIDE CO OFC OF EDUCATION	.00000	X	X	X	X	X	X	X	X	X	X
4-1351	FLOOD CONTROL ADMIN	.00000	X	X	X	X	X	X	X	X	X	X
4-1361	FLOOD CONTROL ZN 1	.00000	X	X	X	X	X	X	X	X	X	X
4-1362	FLOOD CONTROL ZN 2	.00000	X	X	X	X	X	X	X	X	X	X
4-1852	CSA 152	.00000	X	X	X	X	X	X	X	X	X	X
4-4871	NM MOSQUITO & VECTOR CNTRL DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-4871	HOME GARDENS SANITARY	.00000	X	X	X	X	X	X	X	X	X	X
4-4871	NORCO COMMUNITY SWM DS	.00000	X	X	X	X	X	X	X	X	X	X
4-5300	SO. CALIF. JT(19, 30, 33, 36, 37, 50)	.00000	X	X	X	X	X	X	X	X	X	X
4-5351	NMO WEST 1302999	.00350	X	X	X	X	X	X	X	X	X	X
4-5701	WESTERN MUNICIPAL WATER	.00000	X	X	X	X	X	X	X	X	X	X
TAX RATE AREA RATES		1.10279	X	X	X	X	X	X	X	X	X	X
SPECIAL ASSESSMENTS		.00000	X	X	X	X	X	X	X	X	X	X
28-4736	RIV CORONA RESOURCE CONSERVATION	.00000	X	X	X	X	X	X	X	X	X	X

TAX RATES BY TAX RATE AREAS (2017-18)

Unfiled

NUMBER	REVENUE DISTRICT	NAME	RATE	TAX RATE BY TAX RATE AREAS (2017-18)									
				09-000	09-001	09-002	09-004	09-005	09-006	09-008	09-009	09-010	09-011
1-000		GENERAL PURPOSE	1.00000	X	X	X	X	X	X	X	X	X	X
1-101		GENERAL	.00000	X	X	X	X	X	X	X	X	X	X
2-271		CITY OF RIVERSIDE	.00000	X	X	X	X	X	X	X	X	X	X
2-277		RIV MALL & WHT PK RNMJ 58211	.00000	X	X	X	X	X	X	X	X	X	X
2-272		CENTRAL INDUSTRIAL RDV RNMJ 58211	.00000	X	X	X	X	X	X	X	X	X	X
3-051		ALVARD UNIFIED SCHOOL	.15000	X	X	X	X	X	X	X	X	X	X
3-581		RIVERSIDE UNIFIED SCHOOL	.09481	X	X	X	X	X	X	X	X	X	X
3-911		RIVERSIDE CITY COMMUNITY COLLEGE	.01616	X	X	X	X	X	X	X	X	X	X
3-989		RIVERSIDE CD OFC OF EDUCATION	.00000	X	X	X	X	X	X	X	X	X	X
4-110		RIV CD REGIONAL PARK & OPEN SP	.00000	X	X	X	X	X	X	X	X	X	X
4-1351		FLOOD CONTROL ADMIN	.00000	X	X	X	X	X	X	X	X	X	X
4-1361		FLOOD CONTROL ZN I	.00000	X	X	X	X	X	X	X	X	X	X
4-1852		CSA 152	.00000	X	X	X	X	X	X	X	X	X	X
4-4571		HW MOSQUITO & VECTOR CNTRL DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-4621		JURUPA AREA REC & PK	.00000	X	X	X	X	X	X	X	X	X	X
4-5300		SO. CALIF. JT(19,30,33,36,37,56)	.00000	X	X	X	X	X	X	X	X	X	X
4-5351		RMD WEST 1302999	.00350	X	X	X	X	X	X	X	X	X	X
4-5701		WESTERN MUNICIPAL WATER	.00000	X	X	X	X	X	X	X	X	X	X
SPECIAL ASSESSMENTS													
28-4736		RIV CONSERVATION CONSERVATION	.00000	X	X	X	X	X	X	X	X	X	X
28-4743		SAN JACINTO BASIN RESOURCE CONS	.00000	X	X	X	X	X	X	X	X	X	X
28-4748		INLAND BAYVIEW JT(33,36)RES	.00000	X	X	X	X	X	X	X	X	X	X
28-4301		ALVARD DRAINAGE	.00000	X	X	X	X	X	X	X	X	X	X

-----REVENUE DISTRICT-----			Untitled									
NUMBER	NAME	RATE	TAX RATE					AREAS				
			09-133	09-135	09-137	09-138	09-139	09-140	09-141	09-142	09-143	09-144
1-0000	GENERAL PURPOSE	1.00000	X	X	X	X	X	X	X	X	X	X
1-1001	GENERAL	.00000	X	X	X	X	X	X	X	X	X	X
1-1190	RDV PROJ 5-HIGHGROVE AB1290	.00000	X	X				X	X	X	X	X
1-1193	PROJECT 5-HIGHGROVE SB211	.00000			X							
2-2701	CITY OF RIVERSIDE	.00608	X	X	X	X	X	X	X	X	X	X
2-2708	CASA BLANCA REDEVEL PROJECT SB21	.00000									X	
2-2718	RDV ARLINGTON AMND 3 AB1290	.00000				X	X	X	X	X		
3-0501	ALVORD UNIFIED SCHOOL	.15000						X	X	X		
3-5801	RIVERSIDE UNIFIED SCHOOL	.09481	X	X	X	X	X				X	X
3-5811	CFD 8 RIVERSIDE UNIFIED	.00000									X	
3-9101	RIVERSIDE CITY COMMUNITY COLLEGE	.01616	X	X	X	X	X	X	X	X	X	X
3-9896	RIVERSIDE CO OFC OF EDUCATION	.00000	X	X	X	X	X	X	X	X	X	X
4-1110	RIV CO REGIONAL PARK & OPEN SP	.00000	X	X	X	X	X	X	X	X	X	X
4-1351	FLOOD CONTROL ADMIN	.00000	X	X	X	X	X	X	X	X	X	X
4-1361	FLOOD CONTROL ZN 1	.00000	X	X	X	X	X	X	X	X	X	X
4-1852	CSA 152	.00000	X	X	X	X	X	X	X	X	X	X
4-4571	NW MOSQUITO & VECTOR CNTL DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-4907	LA SIERRA COMMUNITY SRV DS	.00000							X			
4-5300	SO. CALIF JT(19,30,33,36,37,56)	.00000	X	X	X	X	X	X	X	X	X	X
4-5351	MWD WEST 1302999	.00350	X	X	X	X	X	X	X	X	X	X
4-5701	WESTERN MUNICIPAL WATER	.00000	X	X	X	X	X	X	X	X	X	X
4-5751	MWD IMP DIST 1	.00000									X	
	TAX RATE AREA RATES		1.12055	1.12055	1.12055	1.12055	1.12055	1.17574	1.17574	1.17574	1.12055	1.12055
SPECIAL ASSESSMENTS												
28-4736	RIV CORONA RESOURCE CONSERVATION	.00000	X	X	X		X	X	X	X	X	X
28-4743	SAN JACINTO BASIN RESOURCE CONS	.00000										X

TAX RATES BY TAX RATE AREAS (2017-18)

PAGE 100

-----REVENUE DISTRICT-----			Untitled									
NUMBER	NAME	RATE	TAX RATE AREAS									
			09-157	09-158	09-159	09-162	09-163	09-166	09-167	09-168	09-169	09-171
1-0000	GENERAL PURPOSE	1.00000	X	X	X	X	X	X	X	X	X	X
1-1001	GENERAL	.00000	X	X	X	X	X	X	X	X	X	X
2-2000	RDV MARCH AIR BASE PROJ AB1290	.00000										
2-2701	CITY OF RIVERSIDE	.00608	X	X	X	X	X	X	X	X	X	X
2-2718	RDV ARLINGTON AMND 3 AB1290	.00000										X
2-2725	RDV ARLINGTON 3 04AX E&F AB1290	.00000	X									
2-2726	RDV HUNTER PARK/NORTHSIDE AB1290	.00000		X	X							
3-0501	ALVORD UNIFIED SCHOOL	.15000										X
3-5801	RIVERSIDE UNIFIED SCHOOL	.09481	X	X	X	X	X	X	X		X	
3-8001	VAL VERDE UNIFIED	.06368								X		
3-9101	RIVERSIDE CITY COMMUNITY COLLEGE	.01616	X	X	X	X	X	X	X	X	X	X
3-9831	PERRIS AREA ELEM SCHOOL FUND	.00000								X		
3-9832	PERRIS JR HIGH AREA FUND	.00000								X		
3-9896	RIVERSIDE CO OFC OF EDUCATION	.00000	X	X	X	X	X	X	X	X	X	X
4-1110	RIV CO REGIONAL PARK & OPEN SP	.00000	X	X	X	X	X	X	X	X	X	X
4-1351	FLOOD CONTROL ADMIN	.00000	X	X	X	X	X	X	X	X	X	X
4-1361	FLOOD CONTROL ZN 1	.00000	X	X	X							X
4-1362	FLOOD CONTROL ZN 2	.00000				X	X	X	X	X	X	X
4-1852	CSA 152	.00000	X	X	X	X	X	X	X	X	X	X
4-4571	NW MOSQUITO & VECTOR CNTL DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-5300	SO. CALIF JT(19,30,33,36,37,56)	.00000	X	X	X	X	X	X	X	X	X	X
4-5351	WMD WEST 1302999	.00350	X	X	X	X	X	X	X	X	X	X
4-5701	WESTERN MUNICIPAL WATER	.00000	X	X	X	X	X	X	X		X	X
4-5721	WMD 10TH FR	.00000							X			
4-5751	WMD IMP DIST 1	.00000				X	X	X	X		X	
4-5792	WMD IMP DIST U-2	.00000					X	X				
TAX RATE AREA RATES			1.12055	1.12055	1.12055	1.12055	1.12055	1.12055	1.12055	1.08942	1.12055	1.17574
SPECIAL ASSESSMENTS												
28-4736	RIV CORONA RESOURCE CONSERVATION	.00000	X		X	X	X	X	X	X	X	X
TAX RATES BY TAX RATE AREAS (2017-18)												

REVENUE DISTRICT			TAX RATE AREAS									
NUMBER	NAME	RATE	59-097	59-098	59-099	59-100	59-101	59-107	59-108	59-110	59-115	59-116
1-0000	GENERAL PURPOSE	1.00000	X	X	X	X	X	X	X	X	X	X
1-1001	GENERAL	.00000	X	X	X	X	X	X	X	X	X	X
1-1121	CO FREE LIBRARY	.00000	X	X	X	X	X	X	X	X	X	X
1-1123	CO STRUCTURE FIRE PROTECTION	.00000	X	X	X	X	X	X	X	X	X	X
1-1149	RDV PROJ-ELCERRITO/TEMES AB1290	.00000	X	X	X	X	X	X	X	X	X	X
3-1701	CORONA NORCO UNIFIED SCHOOL	.08313	X	X	X	X	X	X	X	X	X	X
3-9101	RIVERSIDE CITY COMMUNITY COLLEGE	.01616	X	X	X	X	X	X	X	X	X	X
3-9896	RIVERSIDE CO OFC OF EDUCATION	.00000	X	X	X	X	X	X	X	X	X	X
4-1030	CO WASTE RESOURCE MGMT DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-1110	RIV CO REGIONAL PARK & OPEN SP	.00000	X	X	X	X	X	X	X	X	X	X
4-1351	FLOOD CONTROL ADMIN	.00000	X	X	X	X	X	X	X	X	X	X
4-1362	FLOOD CONTROL ZN 2	.00000	X	X	X	X	X	X	X	X	X	X
4-1852	CSA 152	.00000	X	X	X	X	X	X	X	X	X	X
4-4151	JURUPA COMMUNITY SERVICES	.00000										
4-4571	NW MOSQUITO & VECTOR CNL DIST	.00000	X	X	X	X	X		X	X	X	X
4-4621	JURUPA AREA REC & PK	.00000							X	X	X	X
4-5300	SO. CALIF, JT(19,30,33,36,37,56)	.00000	X		X	X	X	X	X	X	X	X
4-5351	MWD WEST 1302999	.00350	X		X	X	X	X	X	X	X	X
4-5701	WESTERN MUNICIPAL WATER	.00000	X		X	X	X	X	X	X	X	X
4-5711	WNWD 1ST FR	.00000			X		X		X	X	X	X
4-5717	WNWD 7TH FR	.00000			X		X		X	X	X	X
4-5752	WNWD IMP DIST 2	.00000						X				
4-5791	WNWD IMP DIST U-1	.00000						X				
TAX RATE AREA RATES			1.10279	1.09929	1.10279	1.10279	1.10279	1.10279	1.10279	1.10279	1.10279	1.10279
28-4736	RIV CORONA RESOURCE CONSERVATION	.00000	X	X	X	X	X	X	X		X	X
28-4748	INLAND EMPIRE JT(33,36)RES	.00000								X		
28-5263	TEMESCAL VALLEY	.00000							X			X

TAX RATES BY TAX RATE AREAS (2017-18)

PAGE 372

REVENUE DISTRICT			Untitled									
NUMBER	NAME	RATE	TAX RATE					AREAS				
			88-036	88-037	88-038	88-039	88-040	88-041	88-042	88-044	88-046	88-047
1-0000	GENERAL PURPOSE	1.00000	X	X	X	X	X	X	X	X	X	X
1-1001	GENERAL	.00000	X	X	X	X	X	X	X	X	X	X
1-1121	CO FREE LIBRARY	.00000	X	X	X	X	X	X	X	X	X	X
1-1123	CO STRUCTURE FIRE PROTECTION	.00000	X	X	X	X	X	X	X	X	X	X
1-1193	PROJECT 5-HIGHGROVE SB211	.00000								X		
2-2000	RDV MARCH AIR BASE PROJ A81290	.00000									X	
3-5801	RIVERSIDE UNIFIED SCHOOL	.09481	X	X	X	X	X	X	X	X	X	X
3-9101	RIVERSIDE CITY COMMUNITY COLLEGE	.01616	X	X	X	X	X	X	X	X	X	X
3-9896	RIVERSIDE CO OFC OF EDUCATION	.00000	X	X	X	X	X	X	X	X	X	X
4-1030	CO WASTE RESOURCE MGMT DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-1110	RIV CO REGIONAL PARK & OPEN SP	.00000	X	X	X	X	X	X	X	X	X	X
4-1351	FLOOD CONTROL ADMIN	.00000	X	X	X	X	X	X	X	X	X	X
4-1361	FLOOD CONTROL ZN 1	.00000	X	X	X	X	X	X	X	X	X	X
4-1362	FLOOD CONTROL ZN 2	.00000								X		
4-1364	FLOOD CONTROL ZN 4	.00000	X	X	X	X	X	X	X			X
4-1788	CSA 80	.00000									X	
4-1838	CSA 126 *	.00000	X									
4-1852	CSA 152	.00000								X		
4-4038	PERRIS VALLEY CEMETERY	.00000	X	X	X	X	X	X	X	X	X	X
4-4571	NW MOSQUITO & VECTOR CNTL DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-5300	SO. CALIF. JT(19,30,33,36,37,56)	.00000	X	X	X	X	X	X	X	X	X	X
4-5351	MWD WEST 1302999	.00350	X	X	X	X	X	X	X	X	X	X
4-5701	WESTERN MUNICIPAL WATER	.00000	X	X	X	X	X	X	X	X	X	X
4-5721	WMWD 10TH FR	.00000										
4-5751	WMWD IMP DIST 1	.00000		X							X	X
4-5755	WMWD IMP 1 BOND LEVY ONLY	.00000							X			
4-5785	WMWD IMP DIST F	.00000			X							
SPECIAL ASSESSMENTS			1.11447	1.11447	1.11447	1.11447	1.11447	1.11447	1.11447	1.11447	1.11447	1.11447
28-4736	RIV CORONA RESOURCE CONSERVATION	.00000	X	X	X	X	X	X	X	X	X	X
28-4743	SAN JACINTO BASIN RESOURCE CONS	.00000	X	X	X	X	X	X	X	X	X	X

TAX RATES BY TAX RATE AREAS (2017-18)

View Image: Image On-Demand

ITEM DETAILS

ACCOUNT NUMBER

1077654517

ACCOUNT NAME

**BNSF RAILWAY COMPANY
ACCOUNTS**

POST DATE

12/14/2017

CCY

USD

AMOUNT

400,733.67

TRANSACTION TYPE

Checks/Debits

SEQ / REF #

77510037

SERIAL #

16023191

IMAGE FRONT

Doc: 12/17/2017 Rec: 12/17/2017 012686 9

BNSF RAILWAY BNSF Railway Company P.O. BOX 961284 FORT WORTH, TX 76161-0284

FNC Bank, N.A. 001 00-162/433

12/01/2017 0016023191

PAY FOUR HUNDRED THOUSAND SEVEN HUNDRED THIRTY THREE USD AND 67 CENTS \$400,733.67

PAY TO THE ORDER OF COUNTY OF RIVERSIDE RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE CA 92502-2206 USA

[Signature]
Authorized Signature

⑈0016023191⑈ ⑆043306627⑆ 1077654517⑈

IMAGE BACK

Doc: 12/17/2017 Rec: 12/17/2017 012686 9

07905662

X
⑈0016023191⑈ ⑆043306627⑆ 1077654517⑈

View Image: Image On-Demand

ITEM DETAILS

ACCOUNT NUMBER

1077654517

ACCOUNT NAME

BNSF RAILWAY COMPANY
ACCOUNTS

POST DATE

04/11/2018

CCY

USD

AMOUNT

400,733.67

TRANSACTION TYPE

Checks/Debits

SEQ / REF #

74710662

SERIAL #

16035234

IMAGE FRONT

Proc. 04/09/2018 Rec. 04/09/2018 013683 2

BNSF RAILWAY BNSF Railway Company
P.O. BOX 961344
FORT WORTH, TX
76161-0284

PNC Bank, N.A. 001 00 - 102 / 033

04/02/2018 0016035234

PAY FOUR HUNDRED THOUSAND SEVEN HUNDRED THIRTY THREE USD AND 67 CENTS \$400,733.67

PAY TO THE ORDER OF COUNTY OF RIVERSIDE
RIVERSIDE COUNTY TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502-2705
USA

Paul [Signature]
AUTHORIZED SIGNATURE

⑆0016035234⑆ ⑆043301627⑆ 1077654517⑆

IMAGE BACK

Proc. 04/09/2018 Rec. 04/09/2018 013683 2

07958198

⑆0016035234⑆ ⑆043301627⑆ 1077654517⑆

Memorandum

To: Honorable Diane L. Harkey, Chairwoman
Honorable George Runner, Vice Chair
Honorable Fiona Ma, CPA, Second District
Honorable Jerome E. Horton, Third District
Honorable Betty T. Yee, State Controller

Date: June 28, 2017

From: Mark Durham, Chief
Research and Statistics Section

Subject: **PRIVATE RAILROAD CAR TAX RATE
JULY 2017 – BOARD MEETING**

The attached table shows the 2016-17 average tax rate applicable to 2017-18 private railroad car tax assessments. The average rate of taxation throughout the state for 2016-17 was 1.141 percent, as computed under the provisions of Section 11403 of the Revenue and Taxation Code.

The report on computation of the tax rate indicates a rate for the 2017-18 private railroad car tax of 1.141 percent.


MD:hn

Attachment

cc: (All with attachment)
Ms. Amy Kelly
Mr. Dean Kinnee
Ms. Joann Richmond
Ms. Michele Pielsticker
Mr. Richard Reisinger

Recommendation by:

Approved:


Mark Durham, Chief
Research and Statistics Section


David J. Gau
Executive Director

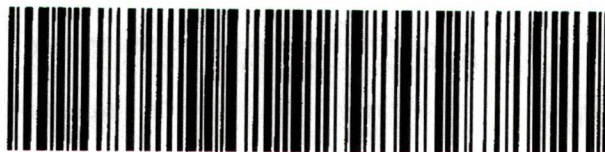
COMPUTATION OF THE TAX RATE APPLICABLE TO
2017-18 PRIVATE RAILROAD CAR TAX ASSESSMENTS
(Assessed Values and Levies in Thousands of Dollars)

County	Net Taxable Assessed Value	Total Levies	Non-total Property Levies	Total Property Levies	Average Tax Rate
Alameda	\$ 255,472,227	\$ 3,094,984	-	\$ 3,094,984	1.211 %
Alameda	721,642	7,217	-	7,217	1.000
Alameda	4,864,357	49,460	-	49,460	1.017
Butte	20,908,171	221,584	205	221,789	1.059
Calaveras	6,335,817	70,354	-	70,354	1.110
Colusa	3,836,721	40,405	-	40,405	1.053
Contra Costa	184,659,080	2,118,229	751	2,117,478	1.147
Del Norte	1,789,008	18,677	-	18,677	1.056
El Dorado	29,762,050	318,186	497	317,690	1.067
Fresno	73,741,247	854,637	-	854,637	1.159
Glenn	3,036,978	32,125	-	32,125	1.058
Humboldt	12,668,241	138,687	-	138,687	1.095
Imperial	11,305,067	132,907	-	132,907	1.176
Inyo	4,216,400	45,018	-	45,018	1.068
Kern	80,792,378	961,422	-	961,422	1.190
Kings	10,401,764	112,243	-	112,243	1.079
Lake	6,687,719	73,512	-	73,512	1.099
Lassen	2,203,512	22,665	-	22,665	1.029
Los Angeles	1,347,756,246	15,723,758	3,550	15,720,207	1.166
Madera	13,617,310	147,634	-	147,634	1.084
Marin	70,982,261	793,768	-	793,768	1.118
Mariposa	2,193,580	22,040	-	22,040	1.005
Mendocino	11,152,688	125,826	-	125,826	1.128
Merced	21,873,639	241,802	-	241,802	1.105
Modoc	942,193	9,455	-	9,455	1.004
Mono	5,748,956	64,896	-	64,896	1.129
Monterey	59,988,810	659,735	-	659,735	1.100
Napa	35,191,152	395,833	445	395,388	1.124
Nevada	17,655,269	187,627	-	187,627	1.063
Orange	528,299,617	5,628,007	31,087	5,596,920	1.059
Pacer	68,146,327	745,913	-	745,913	1.095
Plumas	3,948,313	40,924	-	40,924	1.036
Riverside	253,628,299	2,954,767	16,936	2,937,831	1.158
Sacramento	141,825,040	1,614,298	-	1,614,298	1.138
San Benito	7,350,557	86,752	-	86,752	1.180
San Bernardino	200,375,417	2,310,135	-	2,310,135	1.153
San Diego	463,849,405	5,267,783	-	5,267,783	1.136
San Francisco	211,532,524	2,496,274	-	2,496,274	1.180
San Joaquin	67,671,767	767,502	-	767,502	1.134
San Luis Obispo	50,490,469	545,837	-	545,837	1.081
San Mateo	192,775,633	2,158,970	-	2,158,970	1.120
Santa Barbara	75,421,929	802,161	-	802,161	1.064
Santa Clara	420,707,619	5,043,241	35,431	5,007,811	1.190
Santa Cruz	40,908,449	446,390	-	446,390	1.091
Shasta	16,880,428	183,794	1,840	181,953	1.078
Sierra	545,404	5,456	-	5,456	1.000
Siiskiyou	4,676,161	49,429	-	49,429	1.057
Solano	48,821,520	578,514	-	578,514	1.185
Sonoma	82,054,176	944,508	90	944,418	1.151
Stanislaus	44,291,685	485,760	-	485,760	1.097
Sutter	9,100,232	99,129	-	99,129	1.089
Tehama	5,087,787	51,817	-	51,817	1.018
Trinity	1,495,699	15,186	-	15,186	1.015
Tulare	32,939,239	364,422	55	364,367	1.106
Tuolumne	6,833,289	73,131	-	73,131	1.070
Ventura	123,952,207	1,349,182	2,195	1,346,987	1.087
Yolo	25,056,132	268,820	-	268,820	1.073
Yuba	5,330,436	59,663	-	59,663	1.119
TOTAL	\$ 5,434,481,243	\$ 62,119,451	\$ 93,083	\$ 62,026,368	1.141 %

1. Non-total property levies are special district voter-approved tax levies that can include special taxes on intangibles, absear, baled cotton, special assessments, or any other property which is subject to a uniform statewide tax rate.

BNSF Railway
2301 Lou Menk Drive
Alan Annis
Fort Worth Texas 76131

USPS CERTIFIED MAIL



9214 8901 9403 8347 7608 50

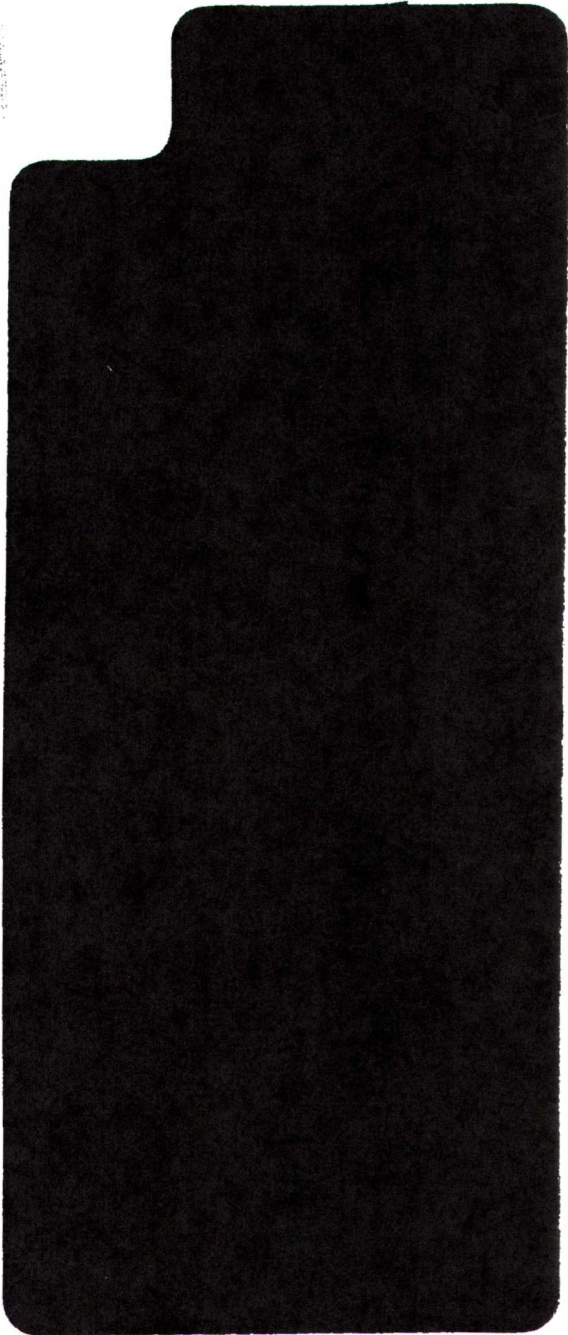
RIVERSIDE COUNTY CLERK OF THE BOARD OF SUPERVISORS
PO BOX 1147
RIVERSIDE CA 92502-1147

Return Reference Number:Riverside 2017-18
Username: Alan Annis
Custom 1:
Custom 2:
Custom 3:
Custom 4:
Custom 5:

Postage: \$8.1500

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2021 AUG 31 AM 10:15



CERTIFIED MAIL



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

Reset Form

Claimant's Name: First: BNSF Railway Company Last: _____
 Mailing Address: P. O. Box 961089 City: Fort Worth
 State: Texas Zip: 76161-0089 Contact No.: ((817) 352-3418

Assessor's Parcel Number: 33-804 (Assessment Number) SBE (Bill Number)
 Property Address: Unitary Property in SBE TRA 000-002 City: N/A Zip: N/A

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>20¹⁸⁻¹⁹</u>	12/03/2018	\$ 150,203.33	\$	\$ 150,203.33
<u>20¹⁸⁻¹⁹</u>	04/01/2019	\$ 150,203.32	\$	\$ 150,203.32
<u>20</u>		\$	\$	\$
<u>20</u>		\$	\$	\$
<u>20</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 Exhibit A.

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: 8/25/2021 Signature: Mark Liniado Title: VP & General Tax Counsel

RECEIVED/RIVERSIDE COUNTY
 ASSESSMENT/APPEALS DIVISION
 CLERK/BOARD OF SUPERVISORS
 2021 AUG 31 PM 1:52

2021-9-150925

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: _____



Alan M. Annis, Director of Taxes
BNSF Railway Company
P.O. Box 961089
Fort Worth, Texas 76161-0089
Tel: (817) 352-3418
Fax: (817) 593-6758
Email: alan.annis@bnsf.com

August 27, 2021

Via Certified Mail (9214 8901 9403 8347 7633 70)
Return Receipt Requested

RE: CLAIM FOR REFUND OF TAXES AND/OR PENALTIES PAID

Clerk of the Board of Supervisors
County of Riverside
P. O. Box 1147
Riverside, CA 92502-1147

To Whom It May Concern:

Attached is a Claim for Refund of Property Tax Payments 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 Clerk of the Board of Supervisors of the County of Riverside and ask that a refund of taxes and/or penalties be made for the amounts in the attached Claim for Refund of Tax Payment(s).

Should you have any questions concerning this matter, please contact me directly at (817) 352-3418.

Sincerely,

Alan M. Annis
Director of Taxes

enclosure

2021 AUG 31 AM 10:18
CLERK / BOARD OF SUPERVISORS
CLERK / BOARD OF SUPERVISORS

Exhibit A

BNSF Railway Company

Factual Reasons the Tax was Illegally Levied and Collected

The tax rates applied to the assessed value of BNSF Railway Company's ("BNSF") property exceed the tax rates applicable to other commercial and industrial property in the various taxing districts within this county. These excessive tax rates violate Section 306(1)(c) of the Railroad Revitalization and Regulatory Reform Act of 1976, codified at 49 U.S.C. Section 11501(b)(3), which prohibits state and local governments from levying or collecting any ad valorem property tax on railroad property at a tax rate higher than the tax rate generally applicable to commercial and industrial property in the same assessment jurisdiction. To the extent that the tax rates applied to the assessed values of BNSF's property exceed the tax rates as calculated pursuant to the decision of the Ninth Circuit Court of Appeals in *Trailer Train Company v. State Board of Equalization*, 697 F.2d 860 (9th Cir.), cert. denied, 464 U.S. 846 (1983), the levy and collection of the excessive taxes violated Section 306(1)(c). The United States District Court Northern District of California recently agreed with BNSF's position when United States District Judge Haywood S. Gilliam, Jr. granted BNSF Railway Company's Motion for Preliminary Injunction when he ordered that the Defendant counties "are hereby **ENJOINED** through the pendency of this litigation until entry of a final judgment from levying or collecting ad valorem property taxes from Plaintiff on its unitary property based on a tax rate higher than the annual average tax rate of general property taxation calculated and reported for each county by the California State Board of Equalization under Cal. Rev. & Tax Code §11403." A copy of Judge Gilliam, Jr.'s Order is attached.

Therefore, the excessive taxes were illegally levied and erroneously and illegally collected, entitling BNSF to a refund of the excessive taxes with interest, costs, and attorney's fees as allowed by law, pursuant to Cal. Rev. & Tax Code Section 5096 et seq. and any other applicable statute, rule, and regulation.

This refund claim is being filed with the Board of Supervisors and/or the Treasurer/Tax Collector. Please contact Alan Annis at (817) 352-3418 for any further information.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

United States District Court
Northern District of California

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

BNSF RAILWAY COMPANY,
Plaintiff,
v.
ALAMEDA COUNTY, et al.,
Defendants.

Case No. 19-cv-07230-HSG

**ORDER GRANTING PLAINTIFF'S
MOTION FOR PRELIMINARY
INJUNCTION**

Re: Dkt. No. 35

Pending before the Court is Plaintiff BNSF Railway Company's ("BNSF") motion for a preliminary injunction (Dkt. No. 35 ("Mot.")), for which briefing is complete. Dkt. Nos. 43 ("SD Opp."), 44 ("Counties' Opp."), 53 ("Reply"). BNSF requests a preliminary injunction against fifteen counties ("Defendants," or "Defendant Counties") under 49 U.S.C. § 11501(b)(3), which prohibits applying higher tax rates to railroad property. On March 12, 2020, the Court held a hearing on the motion. Dkt. No. 58. The Court **GRANTS** the motion for preliminary injunction.

I. BACKGROUND

A. The 4-R Act

The 4-R Act (now codified at 49 U.S.C. § 11501 ("Section 11501")) was passed in 1976 to "restore the financial stability of the railway system." *Burlington N. R.R. v. Oklahoma Tax Comm'n*, 481 U.S. 454, 457 (1987). This was, in part, because railroads "are easy prey for State and local tax assessors," as they are "nonvoting, often nonresident, targets for local taxation" that cannot easily remove themselves from the locality. *W. Air Lines, Inc. v. Board of Equalization of State of S.D.*, 480 U.S. 123, 131 (1987). Congress declared that state and local taxation schemes that discriminate against rail carriers "unreasonably burden and discriminate against interstate commerce." 49 U.S.C. § 11501(b). As relevant here, Section 11501(b)(3) bans discriminatory tax

1 rates, and provides that state and local governments may not “levy or collect an ad valorem tax on
2 rail transportation property at a tax rate that exceeds the tax rate applicable to commercial and
3 industrial property in the same assessment jurisdiction.” *Id.*

4 **B. California Property Taxation**

5 California’s system of taxation is, in a word, complicated. California law imposes an ad
6 valorem (*i.e.*, value-based) property tax on all property in the State, unless exempt, in proportion
7 to its assessed value. Cal. Const. Art. XIII, § 1. Taxation is a three-step process. First, the value
8 of taxable property is assessed. Next, the applicable tax rate is computed, typically expressed as a
9 percentage of assessed value. Finally, the tax is levied and collected from the taxpayer.

10 Most property in California, including general “commercial and industrial property,” is
11 “locally assessed,” meaning that county assessors determine the assessed value of the property for
12 tax purposes. *See* Declaration of Alan M. Annis, Dkt. No. 35-1, (“Annis Decl.”) ¶ 7. California
13 classifies and taxes the bulk of property in the state as either “secured” or “unsecured.” *See id.* ¶
14 8. The “secured roll” consists of most state-assessed property and that portion of locally assessed
15 property for which the taxes are secured by a lien on real property of a value sufficient to pay the
16 taxes. *See* Cal. Rev. & Tax. Code § 109. The “unsecured roll” consists of all other property, such
17 as personal property and possessory interests in tax-exempt land. *Id.*

18 Every year, each Defendant County’s board of supervisors determines the tax rates to be
19 applied in the county for locally assessed property and for unitary property, applying different
20 statutory formulas. Cal. Rev. & Tax. Code § 2151. Defendants’ respective auditors apply these
21 applicable tax rates to the assessed value shown on the assessment rolls. Cal. Rev. & Tax. Code §
22 2152. Then, Defendants’ respective tax collectors collect the taxes on unitary property at the
23 unitary rate determined by each county. Cal. Rev. & Tax. Code §§ 2605, 2610.5. Locally
24 assessed property, including commercial and industrial property, is assigned to a particular “Tax
25 Rate Area” within each county, based on the property’s location. *See* Annis Decl. ¶ 11.

26 For property on the secured tax roll, the annual ad valorem tax rate for each Tax Rate Area
27 is established as (a) a 1% general tax levy, typically used to fund general government services,
28 plus (b) an amount necessary to produce sufficient revenues to pay the interest and principal on

1 any voter-approved bonded indebtedness issued by the county or by the local agencies, school
2 entities, and special districts serving that Tax Rate Area. Cal. Rev. & Tax. Code § 93 (“Section
3 93”), enacted per Cal. Const. Art. XIII A, § 1 (“Proposition 13”). This latter portion of the Section
4 93 tax rate above the 1% base levy is known as the “debt service component.” Under Proposition
5 13, real property must be valued at its 1975 fair market value (as shown on the 1975-76
6 assessment roll), or thereafter, the fair market value when purchased, newly constructed, or a
7 change of ownership has occurred after the 1975 assessment (i.e., the occurrence of an “assessable
8 event”). Cal. Const., art. XIII, § 2(a).

9 The debt service component is the sum of separately calculated rates for each local agency,
10 school entity or special district with outstanding debt. To calculate the elements of the debt
11 service component, the County first determines how much revenue it will need to make debt
12 service payments for the upcoming year for the voter-approved debt of the local agency, school
13 entity, or special district. *See* Cal. Gov. Code § 29100. Next, the County determines the portion
14 of assessed property values on the secured roll subject to the voter-approved debt issued by the
15 local agency, school entity or special district (i.e., the property located within the boundaries of
16 each local entity). *Id.* The County then calculates the percentage of those total property values
17 that will produce the necessary revenues to service the debt issued by that local entity, after
18 allowances for delinquencies and annual changes to the roll, among other factors. *Id.* The debt
19 service component in each Tax Rate Area is the sum of these calculated percentages for every
20 local agency, school entity or special district serving that Tax Rate Area. The debt service
21 component is combined with the 1% base levy to compute the total property tax rate in each Tax
22 Rate Area for property on the secured roll.

23 The property tax rate for property on the unsecured roll is the secured roll tax rate for that
24 Tax Rate Area for the previous year. Cal. Rev. & Tax. Code § 2905. This rule is consistent with
25 the separate requirement that unsecured taxes are due each year before the County calculates the
26 secured tax rate for that year. *See* Cal. Rev. & Tax. Code § 2922.

27 In contrast, the State Board assesses the value of certain utility and railroad property
28 (including Plaintiff’s property). Cal. Rev. & Tax. Code § 721. The State Board assesses

1 Plaintiff's property using the principle of unit valuation, under which all of a taxpayer's assets,
2 wherever located, are valued as a unit, and that unitary value is then allocated among particular
3 taxing jurisdictions. *See Annis Decl.* ¶ 6. State-assessed property that is valued under the
4 principle of unit valuation is also referred to as "unitary property." *See Cal. Rev. & Tax. Code* §§
5 723, 723.1. Unit taxation provides a way to value and tax property in businesses for which the
6 component parts of the business are valuable when considered as a whole, but worth less when
7 considered in isolation. *See ITT World Commc'ns, Inc. v. City & Cnty. of S.F.*, 37 Cal. 3d 859,
8 863 (Cal. 1985). For example, "ten miles of [railroad] track . . . 'would have a questionable value,
9 other than as scrap, without the benefit of the rest of the system as a whole.'" *Am. Airlines, Inc. v.*
10 *Cnty. of San Mateo*, 12 Cal. 4th 1110, 1126 (Cal. 1996) (internal citations and brackets omitted).

11 **C. Taxation Applicable to Railways**

12 Plaintiff's primary argument is that the tax rate applicable to its property is calculated
13 under a different formula than the Section 93 tax rate for locally-assessed commercial and
14 industrial property, resulting in a tax rate higher than the Section 93 tax rate. According to
15 Plaintiff, first, under Cal. Rev & Tax. Code § 100.11, the value attributable to the state-assessed
16 unitary property of a regulated railway company is generally allocated to a single countywide Tax
17 Rate Area in each county in which the property is located. The "unitary" tax rate to be applied to
18 these countywide tax rate areas is established in accordance with the formula in Cal. Rev. & Tax.
19 Code § 100(b)(2) ("Section 100"). Cal. Rev. & Tax. Code § 100.11(a)(2)(B).

20 Section 100 (like Section 93) includes the base 1% tax levy. However, the additional
21 unitary debt service component under Section 100 is calculated by taking the County's previous
22 year's unitary debt service rate and multiplying it by the percentage change between the two
23 preceding fiscal years in the County's ad valorem debt service levy for the secured roll (excluding
24 unitary and operating nonunitary debt service levies). *See Mot.* at 8. Plaintiff contends that this
25 formula has caused the Section 100 unitary tax rate to diverge from the Section 93 secured and
26 unsecured tax rates. In particular, when a County's debt service needs increase, the secured and
27 unsecured rates will not rise if property values also rise and keep pace with inflation. But under
28 those same circumstances, the Section 100 unitary debt service rate will increase because it

United States District Court
Northern District of California

1 depends on the absolute dollar amount of debt service.

2 The State Board calculates and publishes the annual “average rate of general property
3 taxation” in each California county. Annis Decl. ¶¶ 24–26, 32. The State Board computes this
4 average tax rate by dividing (a) the sum of the total ad valorem property tax levies in each county
5 for each year, by (b) the total assessed value of all property in that county for that same year. *See*
6 Cal. Rev. & Tax. Code § 11403. For the 2019-20 tax year, using the methods described above,
7 Plaintiff contends that the Defendant Counties have levied property taxes at the unitary rate
8 applicable in their respective assessment jurisdictions. Below are the alleged differences between
9 the unitary rate applied to Plaintiff’s property and the Section 11501 “benchmark rate”:

County	2019-20 Plaintiff Unitary Rate	2019-20 Section 11501 Benchmark Rate
Alameda	2.5187%	1.241%
Contra Costa	1.6865%	1.148%
Fresno	1.370408%	1.181%
Kern	1.611299%	1.24%
Kings	1.326084%	1.087%
Madera	1.203169%	1.089%
Merced	1.4109014%	1.088%
Orange	1.28173%	1.064%
Plumas	1.11652%	1.089%
Riverside	1.76133%	1.164%
San Bernardino	1.3645%	1.144%
San Diego	1.62331%	1.142%
San Joaquin	1.6922%	1.145%
Stanislaus	1.38011%	1.103%
Tulare	1.4002%	1.113%

24 *See* Annis Decl. ¶33.¹

25
26 ¹ The average rate difference for the Defendant Counties for the 2019-2020 fiscal year is only
27 0.38%, while the median difference is 0.29%. Differences in prior years are generally even
28 smaller. *See* Narciso Decl., ¶ 10 & Ex. 7. With these smaller differences, Defendants are correct
that it is all the more important for Plaintiff to meet its burden of demonstrating that it has
identified the tax rate applicable to the proper comparison class. However, most Defendants admit
in their Answer (ECF No. 52 ¶ 34)—and San Diego states that it lacks sufficient information to

1 **II. LEGAL STANDARD**

2 The prohibition on tax rate discrimination is enforceable through an action for equitable
3 relief in federal court. In enacting Section 11501, “Congress ... believed that a federal court
4 remedy for carriers subject to discriminatory taxation was necessary because state courts were not
5 providing them with a plain, speedy, and efficient remedy.” *Trailer Train Co. v. State Bd. Of*
6 *Equalization*, 697 F.2d 860, 866 (9th Cir. 1983). Congress thus included in Section 11501 “a
7 procedural component which authorizes victims of discrimination to seek injunctive relief in
8 federal court.” *Id.* This provision specifically empowers federal courts to “grant such mandatory
9 or prohibitive injunctive relief, interim equitable relief, and declaratory judgments as may be
10 necessary to prevent, restrain, or terminate any acts in violation of [Section 11501],”
11 notwithstanding 28 U.S.C. § 1341. *Id.* at 869 & n.16; *see* 49 U.S.C. § 11501(c).

12 Plaintiff contends that a preliminary injunction under Section 11501 is not governed by the
13 traditional equitable criteria of likelihood of success, irreparable harm, balance of hardships, or
14 public interest. *See* Mot. at 5 (citing *Trailer Train*, 697 F.2d at 869). Instead, because Section
15 11501 specifically contemplates interim equitable relief, a preliminary injunction must issue
16 “[w]here the trial court finds reasonable cause to believe that a violation of Section [11501] has
17 been, or is about to be, committed.” *Burlington N. R. Co. v. Dep’t. of Revenue of State of Wash.*,
18 934 F.2d 1064, 1074 (9th Cir. 1991); *BNSF Ry. v. Tenn. Dep’t of Revenue*, 800 F.3d 262, 268 (6th
19 Cir. 2015) (“[A] railroad seeking injunctive relief under the 4-R Act need only demonstrate that
20 there is ‘reasonable cause’ to believe a violation of the 4-R Act has occurred or is about to
21 occur.”).

22 Defendants disagree, and contend that the Court should instead apply the traditional
23 equitable criteria. Defendants believe that the Ninth Circuit’s decisions in *Burlington* and *Trailer*
24 *Train* (as well as other circuit court decisions) misapplied—or failed to apply—the Supreme
25 Court’s decision in *Weinberger v. Romero-Barcelo*, 456 U.S. 305 (1982), and instead incorrectly
26 applied the Tenth Circuit’s standard in *Atchison, T. & S.F. Railway Co. v. Lennen*, 640 F.2d 255,

27 _____ state (ECF No. 51 ¶ 10)—that the tax rates set forth in the chart are the tax rates levied on Plaintiff
28 by the Defendant Counties, and the 2019-2020 tax rates the State Board calculates pursuant to
Section 11403 of the Revenue and Taxation Code.

1 259-61 (10th Cir. 1981), the first instance in which the “reasonable cause” standard was applied to
2 an alleged 4-R Act violation.

3 Notwithstanding any arguments Defendants may wish to preserve for potential *en banc*
4 consideration on appeal, the Ninth Circuit has clearly decided this question. *See Burlington N.*,
5 934 F.2d at 1074 (“Issuance of preliminary injunctive relief in Section [11501] cases is not
6 governed by the traditional equitable criteria applicable in actions between private litigants . . .”);
7 *Trailer Train*, 697 F.2d at 869 (“The standard requirements for equitable relief need not be
8 satisfied when an injunction is sought to prevent the violation of a federal statute which
9 specifically provides for injunctive relief. . . . Section [11501] clearly falls within this exception
10 because its subsection (c) specifically authorizes a district court to grant injunctive relief to
11 prevent a violation of the statute.”). This Court is bound to apply that clear holding unless the
12 “circuit authority is clearly irreconcilable with the reasoning or theory of intervening higher
13 authority.” *Miller v. Gammie*, 335 F.3d 889, 893 (9th Cir. 2003). The Court finds that no
14 intervening authority permits it to disregard the “reasonable cause” standard set out by the Ninth
15 Circuit in *Burlington* and *Trailer Train*.² Accordingly, the Court applies that standard, and will
16 issue a preliminary injunction if there is reasonable cause to believe that a violation of the 4-R Act
17 has occurred, is occurring, or will occur.

18 III. ANALYSIS

19 A. Commercial and Industrial Property

20 The plain language of Section 11501(b)(3) prohibits levying “an ad valorem property tax
21 on rail transportation property at a tax rate that exceeds the tax rate applicable to commercial and
22 industrial property in the same assessment jurisdiction.” Section 11501(a)(2) defines “assessment
23 jurisdiction” as “a geographical area in a State used in determining the assessed value of property
24 for ad valorem taxation.” Section 11501(b)(3) recognizes that “tax-rate variation” is improper
25

26
27 ² Defendants assert that *Trailer Train* neither cites nor acknowledges the Supreme Court’s ruling
28 in *Romero-Barcelo*, presumably (according to Defendants) because *Trailer Train* was argued and
submitted on March 10, 1982, while *Romero-Barcelo* was not decided until April 27, 1982. *See*
Counties’ Opp. at 10 n. 3. However, *Trailer Train* was decided by the Ninth Circuit on January
25, 1983, more than seven months after *Romero-Barcelo*.

United States District Court
Northern District of California

1 taxation of railroad property. *Trailer Train*, 697 F.2d at 865–66. The relevant section states:

2 (b) The following acts unreasonably burden and discriminate against
3 interstate commerce, and a State, subdivision of a State, or authority
4 acting for a State or subdivision of a State may not do any of them: *
5 * * (3) Levy or collect an ad valorem property tax on rail
6 transportation property at a tax rate that exceeds the tax rate
7 applicable to **commercial and industrial property** in the same
8 **assessment jurisdiction**.

9 49 U.S.C. § 11501 (emphasis added). Defendants, as counties of California, are legal subdivisions
10 of the State of California, (Cal. Const. Art. XI, § 1), and thus are subject to Section 11501(b)(3).
11 And Plaintiff’s unitary property in California is “rail transportation property” within the meaning
12 of Section 11501(b)(3) and is, therefore, entitled to the protection of the statute. *See* Declaration
13 of Judy A. Cummings, Dkt. No. 35-2 ¶ 4.

14 The disputed element of Section 11501(b)(3) is the comparison to “the tax rate applicable
15 to commercial and industrial property.” *See* Mot. at 2. In order to prove a violation of Section
16 11501(b)(3), Plaintiff must demonstrate that Defendants are levying or collecting an ad valorem
17 property tax at a rate that exceeds the rate applicable to commercial and industrial property located
18 in the same assessment jurisdiction as Plaintiff’s property. 49 U.S.C. § 11501(b)(3).

19 The Ninth Circuit established the framework for that comparison in *Trailer Train*.
20 Plaintiffs there sued to enjoin the collection of a state tax on private railroad cars because the
21 applicable tax rate was higher than the rate for commercial and industrial property under the then-
22 adopted Proposition 13, such that the private railroad car tax “discriminated against owners of rail-
23 transportation property” in violation of Section 11501(b)(3). 697 F.2d at 864. After recognizing
24 the purpose of Section 11501 and affirming the district court’s authority to enjoin violations of the
25 statute, the Ninth Circuit turned to comparing the challenged tax rate to “the rate generally
26 applicable to commercial and industrial property.” *Id.* at 866-67.

27 The Ninth Circuit explained that this “task is complicated by the fact that,” due to
28 California’s unique classification system (dividing property into secured and unsecured, as
opposed to residential and commercial/industrial), “California has no specific tax rate for
commercial and industrial property.” *Id.* at 867. Because neither Section 11501, “nor its
legislative history provides guidance as to what should be done when a specific rate generally

1 applicable to commercial and industrial property is not readily apparent,” the Ninth Circuit
2 articulated a framework with two alternative approaches for identifying “the tax rate generally
3 applicable to commercial and industrial properties” specifically in California, and specifically
4 under Section 11501. *Id.*

5 The first approach in that framework is to determine “the tax rate applicable” to whichever
6 tax roll, either secured or unsecured, contains “the majority of [the] commercial and industrial
7 property.” *Id.* Determining which tax roll contains the majority of commercial and industrial
8 property is (often) straightforward. The secured roll in each county contains the vast majority
9 (consistently over 90%) of the assessed value and the taxes levied against all property in that
10 county, and the secured roll, according to Plaintiff, almost certainly contains the majority of
11 commercial and industrial property. *See Annis Decl.* ¶¶ 30–31.

12 However, the weakness of this approach is that “the tax rate applicable” to the property on
13 the secured roll cannot be determined. Plaintiff contends that the property on the secured roll is
14 spread among the hundreds or thousands of Tax Rate Areas in each Defendant County that each
15 have their own tax rates. *See id.* ¶¶ 15, 31. Thus, Plaintiff contends that there is no identifiable
16 “tax rate applicable” to property on the secured or unsecured roll of any of the Counties.

17 As a fallback, the Ninth Circuit in *Trailer Train* authorized a second approach. First, the
18 Court is to determine the average tax rate for all property in the relevant county. *See Trailer*
19 *Train*, 697 F.2d at 868 n.13 (“We thus, for reasons different from those articulated by the district
20 court, conclude that the average rate for all property should be used when the rate generally
21 applicable to commercial and industrial property cannot be determined.”).

22 Plaintiff alleges that identifying the “average rate for all property” is possible because the
23 State Board already calculates that rate—the annual “average tax rate of general property taxation”
24 in each county. *See Annis Decl.* ¶ 24. By statute, the State Board calculates this average tax rate
25 by dividing (a) the sum of all ad valorem property tax levies in a given county for a given year by
26 (b) the sum of the assessed values of all property in that county for that same year. Cal. Rev. &
27 Tax. Code § 11403. According to Plaintiff, the State Board-calculated rate for each county is the
28 maximum rate the Defendants can apply to railroad property, meaning that taxing railroad

1 property at rates that are higher than the Section 11501 “Benchmark Rate” is a violation of Section
2 11501(b)(3).³

3 Defendants counter that the relevant assessment jurisdiction is the area of the entire State
4 of California that contains the unitary property, and the tax rate applied to the railroad must be
5 compared to the tax rate applied to other commercial and industrial property that is assessed as
6 unitary property. Counties’ Opp. at 19. Defendants further contend that, under Article XIII,
7 Section 19 of the California Constitution, the assessment jurisdiction of the State includes the
8 following types of property: “(1) pipelines, flumes, canals, ditches, and aqueducts lying within 2
9 or more counties and (2) property, except franchises, owned or used by regulated railway,
10 telegraph, or telephone companies, car companies operating on railways in the State, and
11 companies transmitting or selling gas or electricity.” *Id.* at 20.

12 Defendants, in theory, are contending that Section 100 (applicable to Plaintiff) does not
13 differentiate in the way tax rates are applied among these commercial and industrial properties,
14 because these nonrailroad companies do not have a different rate than Plaintiff. Put differently, all
15 of the non-railroad commercial and industrial property that is assessed as “unitary property” for
16 purposes of local property taxation is taxed pursuant to Section 100.

17 The Court finds Defendants’ suggestion that it should compare Plaintiff’s tax rate to the
18 rates for a relatively narrow subset of other state-assessed utilities and other entities that pay the
19 same unitary tax rate inconsistent with the 4-R Act. Section 11501(b)(3) calls for a broader
20 comparison to the rate paid by “*commercial and industrial property* in the same assessment
21 jurisdiction,” where an “assessment jurisdiction” is “a geographical area *in a State.*” 49 U.S.C.
22 11501(a)(2) (emphasis added). The “commercial and industrial property in” the “geographical
23 area” of California clearly is not limited to state-assessed utilities or similar Section 19 property: it
24 embraces all commercial and industrial taxpayers in the state. For the same reasons that there are
25 not county-specific rates for commercial and industrial taxpayers in California, (Mot. 9-10, 14-15),
26 there are also no statewide rates.

27
28 ³ Plaintiff contends they will pay, for the 2019-20 tax year, a total of more than \$3.2 million in
taxes prohibited by Section 11501. *See* Annis Decl. ¶ 35.

1 Railroads, like other utilities such as pipelines and telecommunications companies, are
2 “easy prey” in that they are “nonvoting, often nonresident” targets “who cannot easily remove
3 themselves from the locality.” *Western Air Lines, Inc. v. Board of Equal.*, 480 U.S. 123, 131
4 (1987) (quotation marks omitted). The solution, Congress recognized early on, was to link
5 railroads’ fate with a mass of other taxpayers by insisting that “[rail] carriers are accorded equal
6 tax treatment with other taxpayers.” S. Rep. No. 87-445 at 466 (1961). Significantly, before the
7 final version of Section 11501 was passed, a provision permitting comparisons solely against
8 public utilities was introduced and rejected. *See Atchison, Topeka & Santa Fe Ry. Co. v. Ariz.*,
9 559 F. Supp. 1237, 1244 (D. Ariz. 1983) (citing S. Rep. No. 92-1085 (1972)). The upshot is that
10 the comparison the Defendant Counties propose—between railroads and other state-assessed
11 taxpayers subject to the same tax laws—does not comport with the statute Congress enacted.

12 Defendants appear to recognize that *Trailer Train* poses a challenge for their argument.
13 They contend that the taxes at issue here are calculated at the local level and do not require use of
14 a statewide general property tax rate, whereas *Trailer Train* involved the applicability of the 4-R
15 Act to a statewide tax on plaintiffs’ private railroad cars, and the effort to identify a comparison
16 class for that statewide tax. 697 F.2d at 862.

17 But that is a distinction without a difference. The challenge in *Trailer Train*, as here, was
18 determining which group of commercial and industrial property to use as a comparison class,
19 given that commercial and industrial property appeared on both the secured and unsecured rolls.
20 The Ninth Circuit held first that “[t]he tax rate applicable to the roll that contained the majority of
21 the commercial and industrial property shall be deemed the rate generally applicable to
22 commercial and industrial property and will serve as the base rate for comparison against the
23 Companies’ \$10.68 rate.” *Id.* at 867. The Ninth Circuit further reasoned that “[i]f the
24 determination of which roll contained the majority of the state’s commercial and industrial
25 property in the 1978-79 fiscal year is not possible, the average tax rate for all property shall be
26 used as the basis for comparison.” *Id.*

27 Defendants characterize *Trailer Train* as hinging on its discussion of a uniform statewide
28 tax versus local taxation of unitary property. But this ignores the Ninth Circuit’s recognition that

1 there is no specific commercial and industrial rate for locally assessed property in California.
2 Defendants contention that *Trailer Train* predates the legislation subjecting railroad property to
3 unitary rates is irrelevant to the key question that *Trailer Train* resolves—how to determine the
4 appropriate comparison rate for locally-assessed property—and California law on that point
5 remains unchanged.

6 The Court finds that Defendants’ proposed comparison is untethered from the statutory
7 language and unsupported by Section 11501 jurisprudence. Indeed, under the Defendants’
8 approach—under which railroads are only compared to taxpayers that are taxed like railroads—
9 violations of Section 11501(b)(3) likely would be rare or nonexistent, and Congress would have
10 accomplished very little. The statute’s use of the term “assessment jurisdiction” demonstrates that
11 Congress was concerned with the basic principle that like property should be treated alike.
12 Because there is no specific commercial and industrial rate in the State of California, *Trailer Train*
13 authorized the use of either the rate for the secured roll or the average rate for all property.

14 Accordingly, under the *Trailer Train* framework, Plaintiff has established reasonable cause
15 that a violation of Section 11501(b)(3) has occurred or will occur if it is required to pay taxes at
16 the rate Defendants claim applies for the 2019-20 tax year.

17 **B. Discrimination and Justification**

18 Defendants make a secondary argument that Plaintiff (and the railroad industry) lobbied to
19 be taxed at the Section 100(b) rate that Plaintiff now alleges is unlawful. According to
20 Defendants, the railroad industry wanted its taxes to be calculated under Section 100(b) because
21 the railroads wanted to “reduce[] the administrative burden imposed on the Board of Equalization,
22 county auditors and treasurers, and the railroads.” *See* Declaration of Michael Narciso, Dkt. No.
23 44-4 Ex. 5 at pages 316-17 (ECF pagination).

24 Defendants cite to the railroad industry’s arguments in favor of the current law, specifically
25 the claim that “each year, the railroads, the State Board of Equalization (SBE) and individual
26 taxing jurisdictions must undertake a painstaking and time consuming process in which they are
27 forced to redraw hundreds of ‘tax maps’ and prepare a similar number of bills for each and every
28 tax rate area where there are railroad tracks. . . . This year, for instance, Union Pacific Railroad

1 and BNSF Railway Company received more than 2,400 tax rate area changes and 2,850 operating
2 tax bills from the tax districts.” *Id.* Defendants point out that this legislation, by allowing the
3 railroad to pay only on one tax rate area in each county, reduced the number of operating tax bills
4 from 2,850 to approximately 61. *Id.*

5 Defendants thus argue that any discriminatory outcome for Plaintiff was a direct result of
6 the railroad industry’s lobbying efforts regarding which tax rates would apply to its members in
7 California. Defendants use the legislative history to argue that Plaintiff should not be allowed to
8 reap the benefits of its lobbying efforts, then pounce only once it perceives an advantage in
9 invoking Section 11501. Defendants contend that Section 11501 is meant to address concerns
10 about the railroads’ political vulnerability and establishes a prohibition only as to *discriminatory*
11 state taxation of railroad property. Thus, Defendants conclude, because the railroads in California
12 wanted to be taxed pursuant to Section 100(b), and wanted to benefit themselves through reduced
13 administrative burdens provides, this provides sufficient justification for any alleged tax disparity.

14 Whatever equitable force Defendants’ argument might have in a vacuum, the Court finds it
15 to be inconsistent with the relevant language in the statute. Section 11501(b)(3) does not use the
16 word “discriminates.” Rather, subsection (b)(3) forbids “[I]evy[ing] or collect[ing] an ad valorem
17 property tax on rail transportation property at a tax rate that exceeds the tax rate applicable to
18 commercial and industrial property in the same assessment jurisdiction.” 49 U.S.C. §
19 11501(b)(3). The statute does not require proof of discrimination, because Congress has already
20 declared in the preface of Section 11501(b) that the imposition of such an ad valorem property tax
21 rate disparity “unreasonably burden[s] and discriminate[s] against interstate commerce.” 49
22 U.S.C. § 11501(b).

23 In arguing to the contrary, Defendants cite the Supreme Court’s 2011 decision in *CSX*
24 *Transportation, Inc. v. Alabama Department of Revenue*, 562 U.S. 277 (2011) (“*CSX F*”), which
25 discussed the meaning of the word “discriminate” in Section 11501 and explained how a state
26 might engage in illegal discrimination under Section 11501(b)(4). The Court stated that if a state
27 charged “one group of taxpayers a 2% rate and another group a 4% rate,” the State would be
28 discriminating against the latter group, “assuming the groups are similarly situated and there is no

1 justification for the difference in treatment.” *CSX I*, 562 U.S. at 287.

2 Four years later, the Court found such justification for a difference in treatment in *Alabama*
3 *Department of Revenue v. CSX Transp., Inc.* (“*CSX IP*”), 575 U.S. 21 (2015). At issue there was
4 whether the 4-R Act prohibited Alabama from imposing a 4% tax on the diesel fuel used by
5 railroads that it did not impose on the diesel fuel used by the railroads’ competitors, given that
6 Alabama also imposed comparable taxes on the competitors that it did not impose on railroads.
7 *Id.* at 24, 30. The Court concluded that the 4-R Act did not prohibit such differential treatment
8 because “an alternative, roughly equivalent tax is one possible justification that renders a tax
9 disparity nondiscriminatory.” *Id.* at 30-31.

10 The Court finds the *CSX* cases inapplicable. In both *CSX I* and *CSX II*, Section
11 11501(b)(3) was not at issue: the Court addressed Section (b)(4), which specifically prohibits a
12 state from imposition “another tax that *discriminates* against a rail carrier” See Section
13 11501(b)(4) (emphasis added). In *CSX I*, the “key question” was “whether a tax might be said to
14 ‘discriminate’ against a railroad under subsection (b)(4).” 562 U.S. at 286. The Court held that
15 subsection (b)(4) permits a justification defense because, as used in that subsection, the undefined
16 term “discriminates” means a failure to treat similarly situated taxpayers the same without
17 “justification for the difference in treatment.” *Id.* at 287. Then, in *CSX II*, the Court held that the
18 existence of an “alternative, roughly equivalent tax” (paid by the taxpayers to which the railroad is
19 compared) is a possible justification under subsection (b)(4). 575 U.S. at 30-31. These
20 discussions about when the catchall provision regarding “another tax that discriminates” might be
21 triggered do not shed light on the issue presented in this case, because the face of the statute
22 already reflects Congress’ determination that the acts set out in subsection (b)(3) amount to *per se*
23 discrimination against interstate commerce.

24 **IV. CONCLUSION**

25 Because Plaintiff has established reasonable cause that a violation of Section 11501(b)(3)
26 has occurred or will occur, the motion for a preliminary injunction is **GRANTED**.

27 Defendants Alameda County, Contra Costa County, Fresno County, Kern County, Kings
28 County, Madera County, Merced County, Orange County, Plumas County, Riverside County, San

United States District Court
Northern District of California

1 Bernardino County, San Diego County, San Joaquin County, Stanislaus County, and Tulare
2 County, California; their boards of supervisors, county auditors, tax collectors, agents, employees,
3 and all those acting in concert or participating with them who receive actual notice of this order
4 (the “Enjoined Parties”) are hereby **ENJOINED** through the pendency of this litigation until entry
5 of a final judgment from levying or collecting ad valorem property taxes from Plaintiff on its
6 unitary property based on a tax rate higher than the annual average tax rate of general property
7 taxation calculated and reported for each county by the California State Board of Equalization
8 under Cal. Rev. & Tax Code §11403.

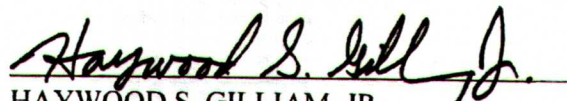
9 The Enjoined Parties are further enjoined through the pendency of this litigation until entry
10 of a final judgment from taking any action to impose any interest or penalties, from taking any
11 action to record or enforce a tax lien upon any property used or owned by Plaintiff, or from taking
12 any other action authorized by state law for delinquent or unpaid taxes under California law.

13 Plaintiff will be required to post a bond under Federal Rule of Civil Procedure 65(c). The
14 parties are directed to meet and confer and agree if possible by 5:00 p.m. Pacific Time on April 9,
15 2020 regarding the appropriate amount of the bond. *See* Opp. at 25 (seeking bond of “no less than
16 \$1.6 million in lost tax revenue”), Reply at 15 (acknowledging that Plaintiff will post a bond if
17 ordered, without indicating its view as to the appropriate amount of the bond). By that time, the
18 parties should either file an agreed-upon proposed bond order (which should be done if at all
19 possible), or separate proposed forms of order (understanding that the Court is going to require a
20 bond notwithstanding Plaintiff’s argument that doing so is unnecessary).

21 Consistent with the discussion at the hearing, *see* Dkt. No. 61 at 41, the parties are also
22 directed to meet and confer and submit a joint proposal by April 15, 2020 regarding the proposed
23 timing of initial disclosures, discovery and other proceedings in light of this order.

24
25 **IT IS SO ORDERED.**

26 Dated: 4/8/2020

27 
28 HAYWOOD S. GILLIAM, JR.
United States District Judge



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL

For Fiscal Year July 1, 2018 through June 30, 2019

Offices in Riverside, Palm Desert and Temecula
Visit our website: www.countytreasurer.org

IMPORTANT INFORMATION ON REVERSE SIDE

JON CHRISTENSEN 020111
TREASURER-TAX COLLECTOR
4090 Lemen St (1st Floor) Riverside, California
(P.O. Box 12005, Riverside, CA 92502-2205)
Telephone: (951) 955-3900
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOTX (748-2689)

Property Data: SEE ATTACHMENT
Assessment Number: 33-804
Tax Rate Area:
Bill Number: SBE
Address: JAN 1, 2018
Owner: BNSF RAILWAY COMPANY

BNSF RAILWAY COMPANY
C/O BURLINGTON NORTHERN STA FE TAX DEPT
P.O. BOX 961089
FORT WORTH, TX 76161-0089

All questions about ownership, values or
exemptions must be directed to the
Riverside County Assessor at (951) 955-6200.

UNPAID PRIOR-YEAR TAXES
(See Item #6 on reverse)

Tax bill requested by:
Loan Identification:
Multiple Bills:

Table with 2 columns: CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse) and AMOUNT

LAND STRUCTURES TRADE FIXTURES TREES & VINES
BUSINESS PERSONAL PROPERTY
FULL VALUE EXEMPTIONS
NET VALUE
TAX RATE PER \$100 VALUE
TAXES
Special Assessments & Fixed Charges
TOTAL AMOUNT: \$948,686.48

Add 10% penalty after 12/10/2018: \$474,343.24
Add 10% penalty plus cost after 04/10/2019: \$474,343.24

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
(NO RECEIPTS WILL BE ISSUED - YOUR CANCELED CHECK IS YOUR RECEIPT)

PAY
DUE FEBRUARY 1, 2019
PAY BY APRIL 10, 2019 \$474,343.24
IF PAID AFTER APRIL 10, 2019
ADD 10% penalty plus cost \$47,820.58
DELINQUENT 2nd INSTALLMENT AMOUNT \$522,163.82
(If over \$25,000, see Item #1 on reverse)

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
RIVERSIDE COUNTY
2018-2019 SECURED PROPERTY TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER: 33-804
Bill Number: SBE

Check here for a change of mailing address.
Please provide all corrections on the reverse side.

2nd INSTALLMENT
cannot be paid online
but installment is paid

If paying in person at one of our offices, bring this entire bill or no receipt will be issued.

Pay taxes online by eCheck, credit/debit card



PAY
DUE NOVEMBER 1, 2018
PAY BY DECEMBER 10, 2018 \$474,343.24
IF PAID AFTER DECEMBER 10, 2018
ADD 10% penalty \$47,434.28
DELINQUENT 1st INSTALLMENT AMOUNT \$521,777.52
(If over \$25,000, see Item #1 on reverse)

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
RIVERSIDE COUNTY
2018-2019 SECURED PROPERTY TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER: 33-804
Bill Number: SBE

Check here for a change of mailing address.
Please provide all corrections on the reverse side.

1st INSTALLMENT

If paying in person at one of our offices, bring this entire bill or no receipt will be issued.

Pay taxes online by eCheck, credit/debit card



STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 2011
 004 MSP RAILWAY COMPANY
 TAX RATE AREA TOTALS BY ASSESSEE

819 03 COUNTY OF RIVERSIDE

T.R.A.	RATE	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	TAXABLE TAX	SPECIAL ASSESSMENTS LETY	TOTAL TAX
000-002	1.75917	26,866,836	10,565,879	10,209,676	52,942,991	922,378.42	6,199.96	928,578.38
004-003	1.10662	199,940			199,940	2,214.36	1.34	2,215.70
004-018	1.10662	77,501			77,501	860.06		860.06
004-058	1.10662	1,314,969			1,314,969	14,877.24		14,877.24
009-009	1.11071	169,090			169,090	1,900.56	9.22	1,909.78
009-002	1.11071	52,409			52,409	587.18		587.18
009-128	1.11071	66,431			66,431	677.05		677.05
009-139	1.11071	47,916			47,916	514.04		514.04
009-197	1.11071	16,129			16,129	189.52		189.52
009-077	1.10662	69,288			69,288	545.54		545.54
GRAND TOTALS		29,999,012	10,565,879	10,209,676	55,316,667	994,678.96	61,410.52	1056,089.48

.... 1ST INSTALLMENT 6474,943.74 2ND INSTALLMENT 6474,943.26 TOTAL TAXES 6948,686.50

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 1964
 004 DWP RAILWAY COMPANY 019 33 COUNTY OF RIVERSIDE

PAGE 190

T.R.A.	TOTAL TAX	FIRST INSTALLMENT	FIRST INSTALLMENT WITH PENALTY	SECOND INSTALLMENT	SECOND INSTALLMENT WITH PENALTY & COST
000-002	1926,775.30	4463,307.69	1909,724.48	4463,307.69	1909,745.00
004-003	12,217.90	11,100.95	11,219.04	11,100.95	11,250.47
004-010	1860.04	1430.03	1471.03	1410.03	1511.66
004-050	114,877.24	17,200.62	18,017.00	17,200.62	18,056.11
009-000	11,909.78	1954.89	11,050.87	1954.89	11,009.00
009-002	1807.10	1290.99	1322.94	1293.89	1341.87
009-135	1497.04	1240.52	1273.57	1240.52	1312.00
009-139	1834.04	1240.02	1294.02	1240.02	1333.45
009-157	1100.42	190.21	199.33	190.21	197.66
009-097	1645.44	1272.72	1299.99	1277.92	1330.62
GRAND TOTALS	1950,606.40	1474,343.24	1521,777.02	1474,343.24	1522,163.02

UTILITY COMPANIES ARE BILLED BY TAX RATE AREA

THIS SUMMARY IS PROVIDED FOR YOUR CONVENIENCE

NUMBER	REVENUE DISTRICT NAME	TAX R RATE	ATES BY TAX	RATE AR	EAS (201	8-19)	AX R	ATE	ARE	AS	PA	GE 1	GE 2
1-0001	SBE UNITARY	1.72917	X										
1-0002	SBE UNITARY RAILROAD	1.72917		X									
1-0095	SBE QUALIFIED ELECTRIC PROP	1.72917			X								
1-0511	SBE PIPELINE	.00000				X							
	TAX RATE AREA	RATES	1.72917	1.72917	1.72917	.00000					PA		GE 2
		TAX R	ATES BY TAX	RATE AR	EAS (201	8-19)							

NUMBER	REVENUE DISTRICT	GENERAL PURPOSE	TAX R	TAX R	ATES BY TAX	MATE AR EAS (201 B-19)	PA	GE 16
1-0000		GENERAL PURPOSE	1.00000	X	X	X		
1-1001		GENERAL	.00000	X	X	X		
2-2301		CITY OF CORONA	.00000	X	X	X		
2-2304		CORONA REDEV PROJECT A 58211	.00000	X	X	X		
2-2305		CORONA LTG MAINT 84-1	.00000	X	X	X		
3-0501		ALVORD UNIFIED SCHOOL	.15056	X	X	X		
3-1701		CORONA NORCO UNIFIED SCHOOL	.09034	X	X	X		
3-9101		RIVERSIDE CITY COMMUNITY COLLEGE	.01478	X	X	X		
3-9896		RIVERSIDE CO OFC OF EDUCATION	.00000	X	X	X		
4-1351		FLOOD CONTROL ADMIN	.00000	X	X	X		
4-1361		FLOOD CONTROL ZN 1	.00000	X	X	X		
4-1362		FLOOD CONTROL ZN 2	.00000	X	X	X		
4-1843		CSA 135 *	.00000	X	X	X		
4-1852		CSA 152	.00000	X	X	X		
4-4571		NW MOSQUITO & VECTOR CNTRL DIST	.00000	X	X	X		
4-4671		HOME GARDENS SANITARY	.00000	X	X	X		
4-4875		HOME GARDENS CO WATER	.00000	X	X	X		
4-5300		SO. CALIF. JT(19,30,33,36,37,56)	.00000	X	X	X		
4-5351		MWD WEST 1902998	.00350	X	X	X		
4-5701		WESTERN MUNICIPAL WATER	.00000	X	X	X		
5		TAX RATE AREA	1.10862	X	X	X		
		SPECIAL ASSESSMENTS		X	X	X		
28-4736		RV CORONA RESOURCE CONSERVATION	.00000	X	X	X		

-----T-----T-----

04-013 04-014 04-015 04-016 04-017 04-018 04-019 04-020 04-022 04-023

AX R ATE ARE A5-

NUMBER NAME	RATE	09-000	09-001	09-002	09-004	09-005	09-006	09-008	09-009	09-010	09-011
1-000 GENERAL PURPOSE	1.0000	X	X	X	X	X	X	X	X	X	X
1-1001 GENERAL	.00000	X	X	X	X	X	X	X	X	X	X
2-2701 CITY OF RIVERSIDE	.00592	X	X	X	X	X	X	X	X	X	X
2-2707 RIV MALL & WHT PK RHWL PRJ SB211	.00000							X			
2-2712 CENTRAL INDUSTRIAL RDV PRJ SB211	.00000			X							
3-0501 ALVORD UNIFIED SCHOOL	.15056										
3-5801 RIVERSIDE UNIFIED SCHOOL	.09451	X	X	X	X	X	X	X	X	X	X
3-9101 RIVERSIDE CITY COMMUNITY COLLEGE	.01478	X	X	X	X	X	X	X	X	X	X
3-9896 RIVERSIDE CO OFC OF EDUCATION	.00000	X	X	X	X	X	X	X	X	X	X
4-1110 RIV CO REGIONAL PARK & OPEN SP	.00000	X	X	X	X	X	X	X	X	X	X
4-1351 FLOOD CONTROL ADMIN	.00000	X	X	X	X	X	X	X	X	X	X
4-1361 FLOOD CONTROL ZN 1	.00000	X	X	X	X	X	X	X	X	X	X
4-1852 CSA 152	.00000	X	X	X	X	X	X	X	X	X	X
4-4571 NW MOSQUITO & VECTOR CNTRL DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-4621 JURUPA AREA REC & PK	.00000										
4-5300 SO. CALIF. JT(19,30,83,86,87,56)	.00000	X	X	X	X	X	X	X	X	X	X
4-5351 MWD WEST 1302999	.00350	X	X	X	X	X	X	X	X	X	X
4-5701 WESTERN MUNICIPAL WATER	.00000	X	X	X	X	X	X	X	X	X	X
5 TAX RATE AREA	1.11871										
5 SPECIAL ASSESSMENTS											
28-4736 RIV CORONA RESOURCE CONSERVATION	.00000	X	X	X	X	X	X	X	X	X	X
28-4743 SAN JACINTO BASIN RESOURCE CONS	.00000										
28-4748 INLAND EMPIRE JT(33,36)RES	.00000										
88-4301 ALVORD DRAINAGE	.00000										
TAX R ATE BY TAX RATE AR EAS (201 8-19) PA GE 89											

NUMBER	REVENUE DISTRICT	RATE	09-157	09-158	09-159	09-162	09-163	09-166	09-167	09-168	09-169	09-171
1-0000	GENERAL PURPOSE	1.00000	X	X	X	X	X	X	X	X	X	X
1-1001	GENERAL	.00000	X	X	X	X	X	X	X	X	X	X
2-2000	RDV MARCH AIR BASE PROJ AB1290	.00000										
2-2701	CITY OF RIVERSIDE	.00592	X	X	X	X	X	X	X	X	X	X
2-2718	RDV ARLINGTON AMND 3 AB1290	.00000										
2-2725	RDV ARLINGTON 3 DMAX ERF AB1290	.00000										
2-2726	RDV HUNTER PARK/NORTHSIDE AB1290	.00000										
3-5801	ALVORD UNIFIED SCHOOL	1.5056										
3-5802	RIVERSIDE UNIFIED SCHOOL	.09451	X	X	X	X	X	X	X	X	X	X
3-8001	VAL VERDE UNIFIED	.06966										
3-9101	RIVERSIDE CITY COMMUNITY COLLEGE	.01478	X	X	X	X	X	X	X	X	X	X
3-9831	PERRIS AREA ELEM SCHOOL FUND	.00000										
3-9832	PERRIS JR HIGH AREA FUND	.00000										
3-9896	RIVERSIDE CO OFC OF EDUCATION	.00000	X	X	X	X	X	X	X	X	X	X
4-1130	RIV CO REGIONAL PARK & OPEN SP	.00000	X	X	X	X	X	X	X	X	X	X
4-1351	FLOOD CONTROL ADMIN	.00000	X	X	X	X	X	X	X	X	X	X
4-1361	FLOOD CONTROL ZN 1	.00000	X	X	X	X	X	X	X	X	X	X
4-1362	FLOOD CONTROL ZN 2	.00000	X	X	X	X	X	X	X	X	X	X
4-1852	CSA 152	.00000	X	X	X	X	X	X	X	X	X	X
4-4571	NW MOSQUITO & VECTOR CNTRL DIST	.00000	X	X	X	X	X	X	X	X	X	X
4-5300	SO. CALIF, RT19, 30, 33, 36, 37, 56)	.00000	X	X	X	X	X	X	X	X	X	X
4-5351	MWD WEST 1302999	.00350	X	X	X	X	X	X	X	X	X	X
4-5701	WESTERN MUNICIPAL WATER	.00000	X	X	X	X	X	X	X	X	X	X
4-5721	WMMWD 10TH FR	.00000										
4-5751	WMMWD IMP DIST 1	.00000										
4-5792	WMMWD IMP DIST U-2	.00000										
5	TAX RATE AREA	1.1871										
5	SPECIAL ASSESSMENTS	1.1871										
28-4736	RIV CORONA RESOURCE CONSERVATION	.00000	X	X	X	X	X	X	X	X	X	X

RATE BY TAX
 TAX R
 ATE AH EAS (201 8-19)
 RATE
 PA
 GE 102

View Image: Image On-Demand

ITEM DETAILS

ACCOUNT NUMBER

1077654517

ACCOUNT NAME

**BNSF RAILWAY COMPANY
ACCOUNTS**

POST DATE

12/14/2018

CCY

USD

AMOUNT

474,343.24

TRANSACTION TYPE

Checks/Debits

SEQ / REF #

70886923

SERIAL #

16059032

IMAGE FRONT

Proc. 12/17/2018 Rec. 12/17/2018 016010 21

BNSF RAILWAY BNSF Railway Company
P.O. BOX 501284
FORT WORTH, TX 76161-0284

PNC Bank, N.A. 001 80-1627433
12/03/2018 0016059032

PAY FOUR HUNDRED SEVENTY FOUR THOUSAND THREE HUNDRED FORTY THREE USD AND 24 CENTS \$474,343.24

FAY TO THE ORDER OF COUNTY OF RIVERSIDE
RIVERSIDE COUNTY TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502-2205
USA

Paul [Signature]
Authorized Signature

⑈0016059032⑈ ⑆043301627⑆ 1077654517⑈

IMAGE BACK

Proc. 12/17/2018 Rec. 12/17/2018 016010 21

08016570

X

View Image: Image On-Demand

ITEM DETAILS

ACCOUNT NUMBER

1077654517

ACCOUNT NAME

**BNSF RAILWAY COMPANY
ACCOUNTS**

POST DATE

04/23/2019

CCY

USD

AMOUNT

474,343.24

TRANSACTION TYPE

Checks/Debits

SEQ / REF #

77237595

SERIAL #

16069679

IMAGE FRONT

Proc. 04/18/2019 Rec. 04/18/2019 007090 31

BNSF RAILWAY BNSF Railway Company
P.O. BOX 981284
FORT WORTH, TX
76161-0284

PNC Bank, N.A. 001 00 - 102 / 030

04/01/2019 0016069679

PAY FOUR HUNDRED SEVENTY FOUR THOUSAND THREE HUNDRED FORTY THREE USD
AND 24 CENTS \$474,343.24

PAY TO THE ORDER OF COUNTY OF RIVERSIDE
RIVERSIDE COUNTY TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502-2205
USA

[Signature]
Authorized Signature

⑈0016069679⑈ ⑆043301627⑆ 1077654517⑈

IMAGE BACK

Proc. 04/18/2019 Rec. 04/18/2019 017099 31

08049254

⑆0016069679⑈ ⑆043301627⑆ 1077654517⑈

⑆0016069679⑈ ⑆043301627⑆ 1077654517⑈



Memorandum

To: Honorable George Runner, Chair
Honorable Fiona Ma, Vice Chair
Honorable Jerome E. Horton, Third District
Honorable Diane Harkey, Fourth District
Honorable Betty T. Yee, State Controller

Date: July 13, 2018

From: Mark Durham, Chief
Legislative and Research Division

Subject: PRIVATE RAILROAD CAR TAX RATE
JULY 2018 - BOARD MEETING

The attached table shows the 2017-18 average tax rate applicable to 2018-19 private railroad car tax assessments. The average rate of taxation throughout the state for 2017-18 was 1.149 percent, as computed under the provisions of Section 11403 of the Revenue and Taxation Code.

The report on computation of the tax rate indicates a rate for the 2018-19 private railroad car tax of 1.149 percent.


MD:yb

Attachment

cc: Mr. David Yeung
Ms. Joann Richmond
Mr. Richard Reisinger

Recommendation by:

Approved:

 FOR

Mark Durham, Chief
Legislative and Research Division



Dean R. Kinnee
Executive Director

COMPUTATION OF THE TAX RATE APPLICABLE TO
2018-19 PRIVATE RAILROAD CAR TAX ASSESSMENTS
(Assessed Values and Levies in Thousands of Dollars)

Countries	Assessed Value	Levies	Non-total Property Levies	Levies on Total Property	Average Tax Rate
Alameda	\$ 272,628,240	\$ 3,352,083	\$ -	\$ 3,352,083	1.230 %
Alpine	729,942	7,300	-	7,300	1.000
Arnador	5,086,623	51,691	-	51,691	1.016
Butte	22,080,235	243,346	-	243,346	1.102
Calaveras	6,848,694	74,655	-	74,655	1.090
Colusa	3,998,054	43,036	-	43,036	1.076
Contra Costa	185,103,960	2,237,382	754	2,236,628	1.146
Del Norte	1,820,690	19,176	-	19,176	1.053
El Dorado	31,634,124	336,029	225	335,804	1.065
Fresno	77,707,738	919,346	-	919,346	1.183
Glenn	3,153,412	34,739	-	34,739	1.102
Humboldt	13,219,427	144,308	-	144,308	1.092
Imperial	11,778,288	139,272	-	139,272	1.182
Inyo	4,328,189	46,071	-	46,071	1.064
Kern	85,761,123	1,060,379	-	1,060,379	1.236
Kings	10,746,509	117,191	-	117,191	1.090
Lake	6,932,405	76,414	-	76,414	1.102
Lassen	2,279,215	23,517	-	23,517	1.032
Los Angeles	1,431,177,603	16,814,569	3,538	16,811,031	1.175
Madera	14,192,563	155,410	-	155,410	1.095
Marin	74,752,036	857,288	-	857,288	1.147
Mariposa	2,328,479	24,080	-	24,080	1.034
Mendocino	11,943,640	134,258	-	134,258	1.124
Merced	23,168,528	253,577	-	253,577	1.094
Modoc	994,400	9,944	-	9,944	1.000
Mono	5,879,453	64,275	-	64,275	1.093
Monterey	63,346,959	692,426	-	692,426	1.093
Napa	37,630,063	421,666	498	421,488	1.120
Nevada	18,699,362	199,813	-	199,813	1.069
Orange	560,813,860	5,993,102	32,965	5,960,137	1.063
Placer	71,975,458	784,824	-	784,824	1.090
Pumas	4,112,117	44,739	-	44,739	1.088
Riverside	266,992,247	3,128,479	17,681	3,111,798	1.166
Sacramento	150,856,151	1,735,159	-	1,735,159	1.150
San Benito	7,922,816	96,159	-	96,159	1.214
San Bernardino	211,968,010	2,448,228	-	2,448,228	1.155
San Diego	492,568,102	5,621,557	-	5,621,557	1.141
San Francisco	234,074,597	2,746,711	-	2,746,711	1.173
San Joaquin	72,199,514	818,198	-	818,198	1.133
San Luis Obispo	63,254,133	582,871	-	582,871	1.085
San Mateo	207,839,918	2,325,587	-	2,325,587	1.118
Santa Barbara	79,468,695	854,265	-	854,265	1.076
Santa Clara	451,768,226	5,483,116	28,142	5,454,974	1.207
Santa Cruz	43,284,454	481,640	-	481,640	1.113
Shasta	17,746,515	199,850	1,820	197,031	1.110
Sierra	557,600	5,576	-	5,576	1.000
Skisyou	4,824,179	51,052	-	51,052	1.058
Solano	51,727,035	608,659	-	608,659	1.177
Sonoma	86,548,248	1,003,002	59	1,002,943	1.159
Stanislaus	46,888,862	518,060	-	518,060	1.105
Sutter	9,516,132	105,428	-	105,428	1.108
Tehama	5,315,738	56,352	-	56,352	1.060
Trinity	1,597,965	16,265	-	16,265	1.018
Tulare	34,338,233	383,052	74	382,978	1.115
Tuolumne	7,122,616	76,426	-	76,426	1.073
Ventura	129,988,430	1,423,042	2,326	1,420,717	1.093
Yolo	26,383,570	283,043	-	283,043	1.073
Yuba	5,625,811	62,399	-	62,399	1.109
TOTAL	\$ 6,777,250,125	\$ 66,490,501	\$ 88,181	\$ 66,402,320	1.149 %

BNSF Railway
2301 Lou Menk Drive
Alan Annis
Fort Worth Texas 76131

USPS CERTIFIED MAIL



9214 8901 9403 8347 7633 70

RIVERSIDE COUNTY CLERK OF THE BOARD OF SUPERVISORS
PO BOX 1147
RIVERSIDE CA 92502-1147

Return Reference Number:Riverside 2018-19
Username: Alan Annis
Custom 1:
Custom 2:
Custom 3:
Custom 4:
Custom 5:

Postage: \$7.9500

CERTIFIED MAIL

REGISTERED MAIL \$007.55

ZIP CODE 92503
CITY RIVERSIDE



RECEIVED RIVERSIDE COUNTY
CLERK / BOARD OF SUPERVISORS

2021 AUG 31 AM 10:19

