

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



ITEM: 2.4
(ID # 18563)

MEETING DATE:
Tuesday, April 05, 2022

FROM : AUDITOR CONTROLLER:

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

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the denial of the State assessed unitary property tax refund claims for the return of 2017-18 taxes paid on State assessed bills for Newpath Networks, LLC, Sunesys, LLC, and Crown Castle NG West, LLC ("Claimants"), pursuant to Revenue and Taxation Code Sections 100 and Section 5096 and authorize the Auditor-Controller to notify the Claimants of the Board's decision.

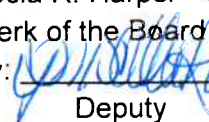
ACTION:Consent


Tanya Harris, Assistant Auditor Controller 3/8/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: April 5, 2022
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:	2021-2022

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 three property tax refund claims from unitary property owners for taxes paid in 2017-18. The property owners' claims state the unitary property tax rate is in excess of the rate allowed by the California Constitution, and they have requested a combined refund of \$244,130.34 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. 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 claims.

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. Section 100 (a) requires the County to establish one countywide tax rate area. The assessed

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

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 claimants have challenged the State requirements and stated they are entitled to a refund of a portion of their respectively paid 2017-18 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 claimants' 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 claimants' 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 owners and requests the Board instruct the Auditor-Controller's Office to deny the claims.

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 claims from Newpath Networks, LLC, Sunesys, LLC, and Crown Castle NG West, LLC were filed with the County on February 22, 2022 as further described in Attachment A. The County has six months after receipt to approve or deny the claims before the claimants may file suit in court. If the County does deny the claims, that starts a six-month statute of limitations in which the claimants must bring suit.

Impact on Residents and Businesses


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

ATTACHMENT A:
Summary of Claims

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

ATTACHMENT B:

Tax Year 2017-18 State Assessed Unitary Property Refund Claim


Steven Atkeson 3/27/2022

Claim for Refund of Tax Payments

Assessee	Co.	Year	Claim	Date Received	
				By County	By Auditor Controller's Office
Newpath Networks, LLC	33-807	2017-18	\$ 23,840.28	2/22/2022	2/22/2022
Sunesys, LLC	33-867	2017-18	\$ 170,674.43	2/22/2022	2/22/2022
Crown Castle NG West, LLC	33-982	2017-18	\$ 49,615.63	2/22/2022	2/22/2022
			<u>\$ 244,130.34</u>		



Crown Castle
2000 Corporate Drive
Canonsburg, PA 15317

CERTIFIED MAIL/RETURN RECEIPT REQUESTED
7021 0350 0000 0353 0010

February 16, 2022

County of Riverside
Clerk, Board of Supervisors Office
Attn: Claims Division
4080 Lemon Street - 5th Floor
Riverside, California 92501

CLAIM FOR PARTIAL REFUND OF PROPERTY TAX

To the Honorable Board of Supervisors,

Newpath Networks, LLC makes a claim for refund, in the amount of 23,840.28, together with applicable interest, in connection with payment of tax year 2017/2018 property tax to Riverside County, as described below.

Name and Address

Taxpayer Name: Newpath Networks, LLC
Address: 2000 Corporate Drive
City, State Zip: Canonsburg, PA 15317
Attention: Property Tax Department, Rachel Petras
Email: Rachel.Petras@crowncastle.com
Telephone: (724) 743-6369

Property Description

Assessment Number: 33-807
Bill Number: SBE
Fiscal Year: 2017/2018
Total Payment: \$80,954.46
Amount of Claim: \$23,840.20

2022 FEB 22 AM 11:56

The pathway to possible
CrownCastle.com

2022-2-15 17 4 2

BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX

On February 23, 2018, Newpath Networks, LLC ("Claimant") remitted a second installment property tax payment for tax year 2017/18, in the amount of \$40,477.23, to the County of Riverside (the "County").

This claim, filed within four (4) years of that payment, in accordance with California Revenue and Taxation Code ("Code") Section 5097, as interpreted in McDougal v. County of Marin (208 Cal.App.2d 65 (1962)), seeks a partial property tax refund in the amount of \$23,840.28.

Claimant is subject to the assessment jurisdiction of the California State Board of Equalization, pursuant to article XIII, section 19 of the California Constitution, which establishes that, "This [State-assessed] property shall be subject to taxation to the same extent and in the same manner as other property."

For tax year 2017/18, the County applied a (Code Section 100(b)) tax rate of 1.6612% to the assessed value of Claimant's property.

For tax year 2017/18, the County applied an (averaged Code Section 93) tax rate of 1.1720% to the assessed value of locally-assessed property.

The tax rate applied by the County to the assessed value of Claimant's property exceeded the tax rate applied by the County the assessed value of locally-assessed property.

Claimant asserts that the 2017/18 tax rate applied by the County to the assessed value of Claimant's property violated article XIII, section 19 of the California Constitution.

On that basis, Claimant contends that, as a matter of law, it is entitled to a partial refund of its second installment property tax payment for tax year 2017/18, in the amount of \$23,840.28, based on the difference between the tax rate applied by the County to the assessed value of Claimant's property and the averaged tax rate applied by the County to the assessed value of locally-assessed property.

VERIFICATION

STATE OF PENNSYLVANIA

COUNTY OF WASHINGTON

I have read the foregoing **CLAIM for PARTIAL REFUND of PROPERTY TAX** and know its contents.

I, Scott Zahorchak, am VP of Tax at Crown Castle Fiber LLC, successor of Newpath Networks, LLC, and am authorized to make this verification for and on its behalf, and I make this verification for that reason.

I am informed and believe, and on that basis confirm, that representations in the foregoing Claim for Partial Refund of Property Tax are true and correct.

I hereby certify and declare under penalty of perjury under the laws of the State of California that the tax amount sought to be partially refunded was paid; that the amount herein claimed is correct, and no part thereof has heretofore been refunded; and, that I am duly authorized to act on behalf of Newpath Networks, LLC.

Executed on February 16, 2022, at Canonsburg, Pennsylvania.

Scott Zahorchak

Type or print name



Signature

Vice-President of Tax

COUNTY OF RIVERSIDE

JON CHRISTENSEN
TREASURER
TAX COLLECTOR



MATTHEW JENNINGS
ASSISTANT TREASURER-TAX COLLECTOR
GIOVANE PIZANO
CHIEF INVESTMENT MANAGER

WIRE/ACH INSTRUCTIONS FOR SBE PAYMENTS

In accordance with the State of California Revenue and Taxation Code Section 2503.2 (b), all taxpayers who have a tax liability of \$25,000.00 or more per installment are subject to an electronic payment requirement. Failure to comply could result in the payment being returned as if no payment had been attempted and the applicable penalties and costs would apply. Payments made via wire / ACH must be received by our office no later than the statutory due date. Please check with your financial institution regarding processing times to ensure that your payment is received timely.

The following are the bank and wire/ACH instructions for sending your payments to the Riverside County Treasurer-Tax Collector's Office:

WIRE TO:
Union Bank of California
1980 Saturn Street
Monterey Park, CA 91755
Routing Transit ABA # 122000496
Credit the Riverside County Treasurer/
Acct # 2740023945
Our Taxpayer ID # is 958000930

Received
OCT 17 2017
RIVERSIDE

For ACH, the following ADDENDA MUST be included

33 (county code) and SBE # (your three digit SBE number) followed by four zeros in the nine digit addenda field.

Tax Type Code is 110, followed by 2 digits.

Example:

01 (this is for the first installment only) 11001
02 (this is for the second installment only) 11002
03 (this is for both installments) 11003

Please provide written notification to EFT@Rivco.org of what assessment number(s) are being paid, the date the funds will be wired to our account, and the amount being wired. Also, include a contact name, phone number and address. Without this information, your payment will not be credited immediately and the wire could be returned resulting in additional costs and penalties applied to your account(s). Please retain your bank confirmation for your records.

If you have any questions, please contact me at EFT@Rivco.org or the phone number below.

Sincerely,
Courtney Smith, Deputy
(951) 955-3264

County of Riverside, Treasurer-Tax Collector

488 LEMON STREET, 4TH FLOOR • P.O. BOX 12851 • RIVERSIDE, CALIFORNIA 92502
WWW.COUNTYTREASURER.ORG • (951) 955-3900 • 1 (877) 748-2689 • FAX (951) 955-3973

STATE BOARD OF EVALUATION AND THE TREASURER FOR
 THE COUNTY OF ALBANY, NEW YORK
 REPORT ON THE ASSESSMENT

FOR THE YEAR ENDING 1964	LAND	IMPROVEMENTS	PERSONAL PROPERTY	NET VALUATION	POTENTIAL TAX	STATE TAX
TOTAL STATE ASSESSED (TOTAL 1964-65) THE RATE OF 4.17% ASSESSED VALUATION	1,471,131	2,311,675	2,311,675	4,782,806	199,394.64	
ADDITIONAL IMPROVEMENTS NOT YET ASSESSED		2,311,675	2,311,675	4,782,806	199,394.64	
TOTALS FOR 1964-65		3,782,806	4,782,806	9,565,612	398,789.28	

STATE BOARD OF EQUALIZATION RE. FISCAL YEAR -2013 IS COUNTY OF RIVERSIDE
 COUNTY OF RIVERSIDE, CA
 143 DATE 06/17/13 BY ASSESSOR

PAGE 1/4

T.A.	DATE	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUE	TAXABLE VALUE	TAX	SPECIAL ASSESSMENTS	TOTAL TAX
								LEVY	
000-001	1-46171		2,541,558	2,311,673	4,853,231	4,853,231	88,956.46		88,956.46
0000	TOTAL		2,541,558	2,311,673	4,853,231	4,853,231	88,956.46		88,956.46

1434 1ST INSTALLMENT 455,477.21 2ND INSTALLMENT 448,477.23 TOTAL TAXES 888,956.46 1434

TRA'S HOME AND COMMERCIAL AND AUTO. INS. 17, 2010 IS COMPANY OF BETHESDA
BY: WASHINGTON NETWORKS, LLC
RECORD OF TAX STATEMENTS

U.S.A.	TYPE	DATE	AMOUNT	DESCRIPTION	U.S.A.	DATE	AMOUNT	DESCRIPTION
000-103	FIRST INSTALLMENT WITH PENALTY	08/01/09	44,270.38	000-103 09	000-103	08/01/09	44,270.38	000-103 09
	SECOND INSTALLMENT WITH PENALTY & 1997							
	GROUP TOTALS		44,270.38				44,270.38	

UTILITY COMPANIES ARE FILLED BY TAX RATE AREA
THIS AMOUNT IS SUBJECT FOR YOUR CONFIRMANCE

modified

NUMBER	REVENUE DISTRICT	DATE	TAX RATE	AREAS
1-0001	HOME	08-091	00-002	00-095 00-311
1-0002	HOME			
1-0003	HOME			
1-0004	HOME			
1-0005	HOME			
1-0006	HOME			
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1-0090	HOME			
1-0091	HOME			
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1-0093	HOME			
1-0094	HOME			
1-0095	HOME			
1-0096	HOME			
1-0097	HOME			
1-0098	HOME			
1-0099	HOME			
1-0100	HOME			



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL
For Fiscal Year July 1, 2017 through June 30, 2018

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

IMPORTANT INFORMATION ON REVERSE SIDE

JIM CHRISTENSEN
TREASURER-TAX COLLECTIONS
4000 J Street B (1st Floor) Riverside, CA 92501
P.O. Box 13009 Riverside, CA 92506-0001
Telephone: (951) 955-0900
or, from area codes 951 and 709 only
toll free: 1 (877) RIVCOTX (748-2689)

Property Date	SEE ATTACHMENT	ASSESSMENT NUMBER	33-807
Assessed On/Date	JAN 1, 2017 HEMPATH NETWORKS, LLC	Tax Map Area	Bill Number
			SDE

HEMPATH NETWORKS, LLC
PMB 400, 4017 WASHINGTON RD.,
MCURRAY, PA 15317

All questions about ownership, values or
exemptions must be directed to the
Riverside County Assessor at (951) 944-6200

UNPAID PRIOR-YEAR TAXES
(See Item #9 on reverse)

To be completed by	Land Measurement	Multiple Lots
--------------------	------------------	---------------

THINGS TO BE PAID FOR (S) (See Item #10 on reverse)	AMOUNT
	840,477.23

LAND STRUCTURES	
TRADE FIXTURES	
TREES & VINES	
MINOR PARCEL PROPERTY	
FILE VALUE	
EXEMPTION	
NET VALUE	
TAX RATE PER \$100 VALUE	
TAXES	
Special Assessments & Fees/Charges	
TOTAL AMOUNT	840,477.23

Add 10% penalty after 12/1/2011	Add 10% penalty plus fees after 06/30/2011
\$40,477.23	\$40,477.23

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
PARTIAL PAYMENTS WILL BE ISSUED BY THE COUNTY TREASURER

DOE FEBRUARY 1, 2018
PAY BY APRIL 10, 2018

PAY

PAY AFTER
APRIL 10, 2018

AMOUNT DUE \$40,477.23

ADD 10% penalty plus fees \$4,047.72

TOTAL PAYMENT AMOUNT \$44,524.95

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

ASSESSMENT NUMBER	33-807
Bill Number	SDE

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

2nd INSTALLMENT

Pay taxes online by eCheck, credit/debit card
or
VISA
www.countytreasurer.org

DOE NOVEMBER 1, 2017
PAY BY DECEMBER 10, 2017

PAY

PAY AFTER
DECEMBER 10, 2017

AMOUNT DUE \$40,477.23

ADD 10% penalty \$4,047.72

TOTAL PAYMENT AMOUNT \$44,524.95

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

ASSESSMENT NUMBER	33-807
Bill Number	SDE

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
or
VISA
www.countytreasurer.org

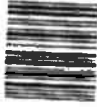
RSATAX
RESULTS
Alicia Parkway, #H-372
Viejo, CA 92692



7021 0350 0000 0353 0010



1000



80001

U.S. POSTAGE PAID
PERMIT NO. 100
SAN JUAN, CA
POST OFFICE BOX 100
SAN JUAN, CA 92083
PERMISSION TO MAIL AT THIS OFFICE
POSTAGE WILL BE PAID BY ADDRESSEE
FEB 18 '22
AMOUNT

\$8.96

PERMISSION TO MAIL AT THIS OFFICE
POSTAGE WILL BE PAID BY ADDRESSEE
FEB 18 '22
AMOUNT

2022 FEB 22 AM 11:56
RIVERSIDE COUNTY
CALIFORNIA

County of Riverside
Clerk, Board of Supervisors Office
Attn: Claims Division
4080 Lemon Street - 5th Floor
Riverside, California 92501



Crown Castle
2000 Corporate Drive
Canonsburg, PA 15317

CERTIFIED MAIL/RETURN RECEIPT REQUESTED
7021 0350 0000 0353 0010

February 16, 2022

County of Riverside
Clerk, Board of Supervisors Office
Attn: Claims Division
4080 Lemon Street - 5th Floor
Riverside, California 92501

CLAIM FOR PARTIAL REFUND OF PROPERTY TAX

To the Honorable Board of Supervisors,

Sunesys, LLC makes a claim for refund, in the amount of \$170,674.43, together with applicable interest, in connection with payment of tax year 2017/2018 property tax to Riverside County, as described below.

Name and Address

Taxpayer Name: Sunesys, LLC
Address: 2000 Corporate Drive
City, State Zip: Canonsburg, PA 15317
Attention: Property Tax Department, Rachel Petras
Email: Rachel.Petras@crowncastle.com
Telephone: (724) 743-6369

Property Description

Assessment Number: 33-867
Bill Number: SBE
Fiscal Year: 2017/2018
Total Payment: \$579,559.04
Amount of Claim: \$170,674.43

2022 FEB 22 AM 11:55

2022 - 0 1517 95

BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX

On February 23, 2018, Sunesys, LLC ("Claimant") remitted a second installment property tax payment for tax year 2017/18, in the amount of \$289,779.52, to the County of Riverside (the "County").

This claim, filed within four (4) years of that payment, in accordance with California Revenue and Taxation Code ("Code") Section 5097, as interpreted in McDougall v. County of Marin (208 Cal.App.2d 65 (1962)), seeks a partial property tax refund in the amount of \$170,674.43.

Claimant is subject to the assessment jurisdiction of the California State Board of Equalization, pursuant to article XIII, section 19 of the California Constitution, which establishes that, "This [State-assessed] property shall be subject to taxation to the same extent and in the same manner as other property."

For tax year 2017/18, the County applied a (Code Section 100(b)) tax rate of 1.6612% to the assessed value of Claimant's property.

For tax year 2017/18, the County applied an (averaged Code Section 93) tax rate of 1.1720% to the assessed value of locally-assessed property.

The tax rate applied by the County to the assessed value of Claimant's property exceeded the tax rate applied by the County the assessed value of locally-assessed property.

Claimant asserts that the 2017/18 tax rate applied by the County to the assessed value of Claimant's property violated article XIII, section 19 of the California Constitution.

On that basis, Claimant contends that, as a matter of law, it is entitled to a partial refund of its second installment property tax payment for tax year 2017/18, in the amount of \$170,674.43, based on the difference between the tax rate applied by the County to the assessed value of Claimant's property and the averaged tax rate applied by the County to the assessed value of locally-assessed property.

VERIFICATION

STATE OF PENNSYLVANIA

COUNTY OF WASHINGTON

I have read the foregoing **CLAIM for PARTIAL REFUND of PROPERTY TAX** and know its contents.

I, Scott Zahorchak, am VP of Tax at Crown Castle Fiber LLC, successor of Sunesys, LLC, and am authorized to make this verification for and on its behalf, and I make this verification for that reason.

I am informed and believe, and on that basis confirm, that representations in the foregoing Claim for Partial Refund of Property Tax are true and correct.

I hereby certify and declare under penalty of perjury under the laws of the State of California that the tax amount sought to be partially refunded was paid; that the amount herein claimed is correct, and no part thereof has heretofore been refunded; and, that I am duly authorized to act on behalf of Sunesys, LLC.

Executed on February 16, 2022, at Canonsburg, Pennsylvania.

Scott Zahorchak
Type or print name



Signature
Vice-President of Tax

The pathway to possible.
CrownCast.com

COUNTY OF RIVERSIDE

JON CHRISTENSEN
TREASURER
TAX COLLECTOR



MATTHEW JENNINGS
ASSISTANT TREASURER-TAX COLLECTOR
GIOVANNI PIZANO
CHIEF PAYMENT MANAGER

WIRE/ACH INSTRUCTIONS FOR SBE PAYMENTS

In accordance with the State of California Revenue and Taxation Code Section 2603.2 (b), all taxpayers who have a tax liability of \$25,000.00 or more per installment are subject to an electronic payment requirement. Failure to comply could result in the payment being returned as if no payment had been attempted and the applicable penalties and costs would apply. Payments made via wire / ACH must be received by our office no later than the statutory due date. Please check with your financial institution regarding processing times to ensure that your payment is received timely.

The following are the bank and wire/ACH instructions for sending your payments to the Riverside County Treasurer-Tax Collector's Office.

WIRE TO:
Union Bank of California
1880 Saturn Street
Monterey Park, CA 91755
Routing Transit ABA # 122000498
Credit the Riverside County Treasurer
Acct # 2740023845
Our Taxpayer ID # is 958000930

OCT 17 2015

For ACH, the following ADDENDA MUST be included:

33 (county code) and SBE # (your three digit SBE number) followed by four zeroes in the nine digit addenda field

Tax Type Code is 110, followed by 2 digits

Example

01 (this is for the first installment only) 11001
02 (this is for the second installment only) 11002
03 (this is for both installments) 11003

Please provide written notification to EFT@rvcgo.org of what assessment number(s) are being paid, the date the funds will be wired to our account, and the amount being wired. Also, include a contact name, phone number and address. Without this information, your payment will not be credited immediately and the wire could be returned resulting in additional costs and penalties applied to your account(s). Please retain your bank confirmation for your records.

If you have any questions, please contact me at EFT@rvcgo.org or the phone number below.

Sincerely,
Courtney Smith, Deputy
(951) 956-3264

County of Riverside, Treasurer-Tax Collector

400 LEMON STREET • 4TH FLOOR • P.O. BOX 2005 • RIVERSIDE, CALIFORNIA 92502
WWW.COUNTYOFRIVERSIDE.CA.GOV • (951) 955-3000 • (951) 788-2000 • FAX (951) 955-3001

STATE BOARD OF EQUALIZATION BILL FOR FISCAL YEAR 1991-92 COUNTY OF RIVERSIDE PAGE 137

400 COUNTY OF ASSESSMENTS

FOR CERT 1700 42016 X	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	LANDILE TAX	SPECIAL ASSESSMENT
TAX RATE AREA (164) 000-001	TAX RATE PER 0100.00	ASSESSED VALUATION 1.66121				
UNIFORM IMPROVEMENT		220,015				
UNIFORM PERSONAL		84,684,882				
TOTALS FOR 000-001		84,904,897	220,015	85,124,912	647,860.10	

STATE BOARD OF COMPAZATION FOR FISCAL YEAR 1977-78
 COUNTY, L.S. TOTALS BY ACCOUNT
 ALL THIS STATE TOTALS BY ACCOUNT

F.Y.A.	DATE	LINE	COMPARISON	PERSONAL PROPERTY	NET VALUE	TAXABLE VALUE	TAXABLE VALUE	SPECIAL ADJUSTMENTS	TOTAL TAX
1977-78	1-1-77			278,812	34,847,799	377,559.04			377,559.04
				227,810	26,087,716	287,309.04			287,309.04
GRAND TOTAL				506,622	60,935,515	664,868.08			664,868.08

TOTAL TAXES 664,868.08

STATE OF TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS
RECEIVED BY THE STATUS

U.S.A.	STATE	FIRST	LAST	STATUS	AMOUNT	DATE	DESCRIPTION
000-411	0474-459-24	0794-774-20	0110-707-27	0110-704-10	2000-774-20	0110-704-10	0110-704-10
0000-0100	0374-504-24	0289-774-20	0110-707-27	0110-704-10	0289-774-20	0110-704-10	0110-704-10

UTILITY COMPANIES ARE FILLED BY THE DATE AREA
THIS DOCUMENT IS PROVIDED FOR YOUR CONVICTION



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.co.riverside.ca.us

IMPORTANT INFORMATION ON REVERSE SIDE

JON CHRISTENSEN
TREASURER TAX COLLECTION
4800 Lanes St (1st Floor), Riverside, California
P.O. Box 12002, Riverside, CA 92506-2002
Telephone: (951) 955-3988
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOTA (748-2689)

Property Data	SBE ATTACHMENT	ASSESSMENT NUMBER	33-867
Address	JAN 1, 2017 SUNKSYS, LLC	Tax Rate Area	Bill Number
Class			SBE

SUNKSYS, LLC
PMB 400, 4017 WASHINGTON RD.
MCMURRAY, PA 15317

All questions about ownership, values or exemptions must be directed to the Riverside County Assessor at (951) 955-6300.

UNPAID PRIOR YEAR TAXES
(See 1899 Pt. on reverse)

Tax and Impassment by	Loan Identification	Mortgage File
-----------------------	---------------------	---------------

CHARACTER OF TAXING AGENCIES (See 1899 Pt. on reverse)	AMOUNT
	RECEIVED OCT 19 2017 RIVERSIDE

LAND	
STRUCTURES	
TRADE FIXTURES	
TREES & VINES	
BUSINESS PERSONAL PROPERTY	
Full Value Exemptions	
NET VALUE	
TAX RATE PER \$100 VALUE	
TAXES	
Special Assessments & Fees Charges	
TOTAL AMOUNT	6579,569.04

Add 10% penalty rate 12/18/2017	Add 10% penalty plus cost after 06/18/2018
\$289,779.52	\$289,779.52

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
(NO REFUND WILL BE ISSUED. YOUR COUNTY WILL ISSUE A CREDIT RECEIPT)

PAY	DUE FEBRUARY 1, 2018 PAY BY APRIL 10, 2018	\$289,779.52
	IF PAID AFTER APRIL 10, 2018	
	ADD 10% penalty plus cost	\$29,016.58
	DELINQUENCY 2nd INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$318,796.10

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

ASSESSMENT NUMBER	33-867
Bill Number	SBE

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

2nd
INSTALLMENT
Send for your records
(If installment is paid)

Pay bills online by eCheck, credit/debit card



www.co.riverside.ca.us

PAY	DUE NOVEMBER 1, 2017 PAY BY DECEMBER 10, 2017	\$289,779.52
	IF PAID AFTER DECEMBER 10, 2017	
	ADD 10% penalty	\$28,977.95
	DELINQUENCY 1st INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$318,757.47

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

ASSESSMENT NUMBER	33-867
Bill Number	SBE

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

1st
INSTALLMENT

Pay bills online by eCheck, credit/debit card



www.co.riverside.ca.us

VERSATA
CONSULTING

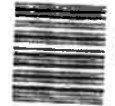
23052 Alicia Parkway, #H-372
Mission Viejo, CA 92692



7021 0350 0000 0353 0010



1000



92501

U.S. POSTAGE PAID
PERMIT NO. 545
SAN JUAN CAPISTRANO, CA
92543
92501
92501
92501
92501

\$8.96
92501E124933-10

WELLINGTON COUNTY
REGISTERED MAIL
RETRN TO SENDER
RETURN TO SENDER
RETRN TO SENDER

2022 FEB 22 AM 11:56

County of Riverside
Clerk, Board of Supervisors Office
Attn: Claims Division
4080 Lemon Street - 5th Floor
Riverside, California 92501



Crown Castle
2000 Corporate Drive
Canonsburg, PA 15317

CERTIFIED MAIL/RETURN RECEIPT REQUESTED
7021 0350 0000 0353 0010

February 16, 2022

County of Riverside
Clerk, Board of Supervisors Office
Attn: Claims Division
4080 Lemon Street - 5th Floor
Riverside, California 92501

CLAIM FOR PARTIAL REFUND OF PROPERTY TAX

To the Honorable Board of Supervisors,

Crown Castle NG West, LLC makes a claim for refund, in the amount of 49,615.63, together with applicable interest, in connection with payment of tax year 2017/2018 property tax to Riverside County, as described below.

Name and Address

Taxpayer Name: Crown Castle NG West, LLC
Address: 2000 Corporate Drive
City, State Zip: Canonsburg, PA 15317
Attention: Property Tax Department, Rachel Petras
Email: Rachel.Petras@crowncastle.com
Telephone: (724) 743-6369

Property Description

Assessment Number: 33-982
Bill Number: SBE
Fiscal Year: 2017/2018
Total Payment: \$168,479.82
Amount of Claim: \$49,615.63

2022 FEB 22 AM 11:56

The pathway to possible
CrownCastle.com

2022 2151787

BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX

On February 23, 2018, Crown Castle NG West, LLC ("Claimant") remitted a second installment property tax payment for tax year 2017/18, in the amount of \$84,239.91, to the County of Riverside (the "County").

This claim, filed within four (4) years of that payment, in accordance with California Revenue and Taxation Code ("Code") Section 5097, as interpreted in McDougal v. County of Marin (208 Cal.App.2d 65 (1962)), seeks a partial property tax refund in the amount of \$49,615.63.

Claimant is subject to the assessment jurisdiction of the California State Board of Equalization, pursuant to article XIII, section 19 of the California Constitution, which establishes that, "This [State-assessed] property shall be subject to taxation to the same extent and in the same manner as other property."

For tax year 2017/18, the County applied a (Code Section 100(b)) tax rate of 1.6612% to the assessed value of Claimant's property.

For tax year 2017/18, the County applied an (averaged Code Section 93) tax rate of 1.1720% to the assessed value of locally-assessed property.

The tax rate applied by the County to the assessed value of Claimant's property exceeded the tax rate applied by the County the assessed value of locally-assessed property.

Claimant asserts that the 2017/18 tax rate applied by the County to the assessed value of Claimant's property violated article XIII, section 19 of the California Constitution.

On that basis, Claimant contends that, as a matter of law, it is entitled to a partial refund of its second installment property tax payment for tax year 2017/18, in the amount of \$49,615.63, based on the difference between the tax rate applied by the County to the assessed value of Claimant's property and the averaged tax rate applied by the County to the assessed value of locally-assessed property.

VERIFICATION

STATE OF PENNSYLVANIA

COUNTY OF WASHINGTON

I have read the foregoing **CLAIM for PARTIAL REFUND of PROPERTY TAX** and know its contents.

I, **Scott Zahorchak**, am VP of Tax at Crown Castle Fiber LLC, successor of Crown Castle NG West, LLC, and am authorized to make this verification for and on its behalf, and I make this verification for that reason.

I am informed and believe, and on that basis confirm, that representations in the foregoing Claim for Partial Refund of Property Tax are true and correct.

I hereby certify and declare under penalty of perjury under the laws of the State of California that the tax amount sought to be partially refunded was paid; that the amount herein claimed is correct, and no part thereof has heretofore been refunded; and, that I am duly authorized to act on behalf of Crown Castle NG West, LLC.

Executed on **February 16, 2022**, at Canonsburg, Pennsylvania.

Scott Zahorchak
Type or print name


Signature
Vice-President of Tax

COUNTY OF RIVERSIDE

JON CHRISTENSEN
TREASURER
TAX COLLECTOR



MATTHEW JENNINGS
ASSISTANT TREASURER/TAX COLLECTOR
GIOVANE PIZANI
CHIEF INVESTMENT MANAGER

WIRE/ACH INSTRUCTIONS FOR SBE PAYMENTS

In accordance with the State of California Revenue and Taxation Code Section 2503.2 (b), all taxpayers who have a tax liability of \$25,000.00 or more per installment are subject to an electronic payment requirement. Failure to comply could result in the payment being returned as if no payment had been attempted and the applicable penalties and costs would apply. Payments made via wire / ACH must be received by our office no later than the statutory due date. Please check with your financial institution regarding processing times to ensure that your payment is received timely.

The following are the bank and wire/ACH instructions for sending your payments to the Riverside County Treasurer-Tax Collector's Office.

WIRE TO:
Union Bank of California
1880 Saturn Street
Montealegre Park, CA 91755
Routing Transit ABA # 122000490
Credit the Riverside County Treasurer
Acct # 2740023945
Our Taxpayer ID # is 956000930

OCT 17 2017
RIVERSIDE

For ACH, the following ADDENDA MUST be included:

33 (county code) and SBE # (your three digit SBE number) followed by four zeros in the nine digit addenda field.

Tax Type Code is 110, followed by 2 digits.

Example:

01 (this is for the first installment only) 11001
02 (this is for the second installment only) 11002
03 (this is for both installments) 11003

Please provide written notification to EFT@Rycoc.org of what assessment number(s) are being paid, the date the funds will be wired to our account, and the amount being wired. Also, include a contact name, phone number and address. Without this information, your payment will not be credited immediately and the wire could be returned resulting in additional costs and penalties applied to your account(s). Please retain your bank confirmation for your records.

If you have any questions, please contact me at EFT@Rycoc.org or the phone number below.

Sincerely,
Courtney Smith, Deputy
(951) 955-3264

County of Riverside, Treasurer-Tax Collector

1880 SATURN STREET, 4TH FLOOR • P.O. BOX 12045 • RIVERSIDE, CALIFORNIA 91702
WWW.COUNTYOFRIVERSIDE.CA.GOV • (951) 951-1900 • (951) 955-2400 • FAX (951) 955-3225

STATE BOARD OF COMMERCE FOR FISCAL YEAR 1919 TO COUNTY OF SILVERSTONE
 VIZ COMMERCIAL BANK OF WEST, N. Y.
 OFFICE OF COMMISSIONERS

PER CENT (100 PERCENT)	LAND	IMPROVEMENT	PERSONAL PROPERTY	AMOUNT	TAXABLE VALUE	SPECIAL ADVALSORES
TAX RATE AND (70-01) TAX RATE PER \$100 OF ASSESSED VALUATION 1.05121				7,179,995		
PROPERTY IMPROVEMENT			2,682,940			
TOTALS TAX 944-001		7,179,995	2,682,940	10,341,995		519,477.82

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 1-2018 IN COUNTY OF WASHINGTON PAGE 275
 CITY OF WASH DC MET...
 TAX MAP AREA TOTALS BY ASSESSEE

T.P.A.	STATE	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	TARRANTILE TAX	SPECIAL ASSESSMENTS	TOTAL TAX
000-001	1.66121		7,179,999	3,942,860	10,121,859	166,479.82		168,479.82
GRAND TOTALS			7,179,999	3,942,860	10,121,859	166,479.82		168,479.82

*** 1ST INSTALLMENT 344,239.51 2ND INSTALLMENT 69,239.51 TOTAL TAXES 916,479.82 ***

STATE BOARD OF COMMERCE FOR THE STATE OF CALIFORNIA

U. S. A.	TOTAL ASSETS		TOTAL LIABILITIES		TOTAL CAPITAL	
	1912	1913	1912	1913	1912	1913
100-000	4,168,875.82	644,731.31	579,083.41	492,468.78	644,731.31	644,731.31
100-000	6,160,479.87	916,229.31	492,468.78	492,468.78	644,731.31	644,731.31

UTILITY COMPANIES ARE LISTED BY THE DATE WHEN THIS NUMBER IS PROVIDED FOR YOUR INFORMATION

-----REVENUE DISTRICT-----
 NUMBER NAME TAX RATE AREAS-----
 1-0001 SHE UNITARY 1.66121
 1-0002 SHE UNITARY BAYWOOD 1.66121
 1-0005 SHE UNITARY ELECTRIC PROP 1.66121
 1-0511 SHE PITRELINE 1.66121
 TAX RATE AREA RATES 1.66121 1.66121 1.66121 0.0000
 TAX RATES BY TAX RATE AREAS (2017-18)



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.countytreasurers.org
IMPORTANT INFORMATION ON REVERSE SIDE

JIM CHRISTENSEN
TREASURER/TAX COLLECTOR
420 Lewis Street (in Palm) Riverside, California
P.O. Box 12074, Riverside, CA 92507-2074
Telephone: (951) 955-3000
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOEX (768-2689)

Property Data: SRK ATTACHMENT
Assessment Year: JAN 1, 2017
Owner: CROWN CASTLE NG WEST, LLC
Assessment Number: 33-982
San Area: SBE

CROWN CASTLE NG WEST, LLC
PMB 400, 4017 WASHINGTON RD.,
MCMURRAY, PA 15317

All questions about ownership, values or exemptions must be directed to the Riverside County Assessor at (951) 955-6300

UNPAID PRIOR-YEAR TAXES
(See Item B on reverse)

Table with columns: Line Identification, Amount. Includes rows for Land, Structures, Trade Fixtures, Trees & Vines, Full Value Exemptions, Net Value, Tax Rate PPA 100 Value, Taxes, Special Assessments, and Total Amount (\$148,479.82).

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
NO CHECKS WILL BE ISSUED. NO CANCELLATION CHECKS WILL BE ISSUED.

PAY TO: DUE FEBRUARY 1, 2018
PAY BY APRIL 10, 2018
AMOUNT: \$84,239.91
DELINQUENCY: \$92,702.53

RIVERSIDE COUNTY
2017-2018 SECURED PROPERTY TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER: 33-982
SAN AREA: SBE

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

2nd INSTALLMENT



PAY TO: DUE NOVEMBER 1, 2017
PAY BY DECEMBER 10, 2017
AMOUNT: \$84,239.91
DELINQUENCY: \$92,663.90

RIVERSIDE COUNTY
2017-2018 SECURED PROPERTY TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER: 33-982
SAN AREA: SBE

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

1st INSTALLMENT

