

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



ITEM: 3.16
(ID # 22397)

MEETING DATE:
Tuesday, August 01, 2023

FROM : AUDITOR CONTROLLER:

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

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the denial of State assessed unitary property tax refund claims for the return of 2018-19 taxes paid on State assessed bills for Frontier California Inc., North Baja Pipeline, LLC, SFPP, L.P., Sunesys, LLC, Newpath Networks, LLC, Crown Castle Solutions Corp., Zayo Group, LLC, Southern California Edison Company, and ExteNet Systems (California) 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.

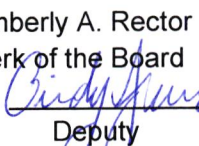
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 6/30/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Perez, Washington, and Gutierrez
Nays: None
Absent: None
Date: August 1, 2023
xc: Auditor

Kimberly A. Rector
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	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
SOURCE OF FUNDS:			Budget Adjustment:	No
			For Fiscal Year:	2023-2024

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 ten property tax refund claims from unitary property owners for taxes paid in 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 \$21,258,678.85 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 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 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 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 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 ten claims from Frontier California Inc., North Baja Pipeline, LLC, SFPP, L.P., Sunesys, LLC, Newpath Networks, LLC, Crown Castle Solutions Corp., Zayo Group, LLC, Southern California Edison Company, and ExteNet Systems (California) LLC were filed with the County in March and April 2023 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.

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

ATTACHMENT A:

Summary of Claims

ATTACHMENT B:

Claim for Refund – Frontier California Inc.

ATTACHMENT C:

Claim for Refund – North Baja Pipeline, LLC

ATTACHMENT D:

Claim for Refund – SFPP, L.P.

ATTACHMENT E:

Claim for Refund – Sunesys, LLC

ATTACHMENT F:

Claim for Refund – Newpath Networks, LLC

ATTACHMENT G:

Claim for Refund – Crown Castle Solutions Corp.

ATTACHMENT H:

Claim for Refund – Zayo Group, LLC

ATTACHMENT I:

Claim for Refund – Zayo Group, LLC

ATTACHMENT J:

Claim for Refund – Southern California Edison Company

ATTACHMENT K:

Claim for Refund – ExteNet Systems (California) LLC


Dolores Reyna, Principal Management Analyst 7/19/2023

Claim for Refund of Tax Payments

Assessee	Claim for Refund #	Assessment Number	Year	Claim Amount	Date Received	
					By County	By Auditor Controller's Office
Frontier California Inc.	23-00030	33-201	2018-19	2,651,322.53	4/5/2023	4/12/2023
North Baja Pipeline, LLC	23-00031	33-180	2018-19	154,811.51	3/27/2023	4/12/2023
SFPP, L.P.	23-00032	33-461	2018-19	175,155.14	3/22/2023	4/12/2023
Sunesys, LLC	23-00033	33-867	2018-19	518,479.96	3/3/2023	4/12/2023
Newpath Networks, LLC	23-00034	33-807	2018-19	49,112.20	3/3/2023	4/12/2023
Crown Castle Solutions Corp.	23-00035	33-837	2018-19	35,200.64	3/3/2023	4/12/2023
Zayo Group, LLC	23-00036	33-877	2018-19	25,559.76	4/12/2023	4/26/2023
Zayo Group, LLC	23-00037	33-877	2018-19	25,559.76	4/12/2023	4/26/2023
Southern California Edison Company	23-00039	33-148	2018-19	17,622,373.49	4/11/2023	4/26/2023
ExteNet Systems (California) LLC	23-00040	33-893	2018-19	1,103.86	4/10/2023	4/26/2023
				<u>\$ 21,258,678.85</u>		

CLAIM FOR
REFUND #
23-00030



CERTIFIED MAIL/RETURN RECEIPT REQUESTED

March 28, 2023

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

CLAIM FOR REFUND OF 2018/19 PROPERTY TAX PAYMENT

To the Honorable Board of Supervisors,

FRONTIER CALIFORNIA INC. makes a claim for refund, in the amount of \$2,651,322.53, together with applicable interest, in connection with its payment of tax year 2018/19 second installment property tax to Riverside County, as described below.

Name and Address

Taxpayer Name: Frontier California Inc.
Address: 401 Merritt 7
ATTENTION: Charles Elms, Sr. Director Indirect Taxes
City, State Zip: Norwalk, CT 06851
email: Charles.Elms@ftr.com
telephone: 203.614.5063

Property Description

Assessment No.: 33-201
Bill No.: SBE
TRA: 000-001-1
Fiscal Year: 2018/19 Tax Year
Total TRA 000-001-1 Payment: \$8,268,397.56
Amount of Claim: \$2,651,322.53

2023 APR -5 PM 12: 25
CLERK, BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

BASIS for CLAIMED REFUND of PROPERTY TAX

On April 9, 2019, FRONTIER CALIFORNIA INC. ("Claimant") remitted a second installment property tax payment for tax year 2018/19, in the amount of \$4,134,198.78, 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 property tax refund in the amount of \$2,651,322.53.

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 2018/19, the County applied a (Code Section 100(b)) tax rate of 1.7292% to the assessed value of Claimant's property.

For tax year 2018/19, the County applied an (averaged Code Section 93) tax rate of 1.1710% 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 2018/19 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 refund of its second installment property tax payment for tax year 2018/19, in the amount of \$2,651,322.53, 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 CONNECTICUT

COUNTY OF FAIRFIELD

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

I, CHARLES W. ELMS, Jr., am Sr. Director Indirect Taxes, Corporate Tax at FRONTIER CALIFORNIA INC., and am authorized to make this verification for and on its behalf, and I make this verification for that reason.

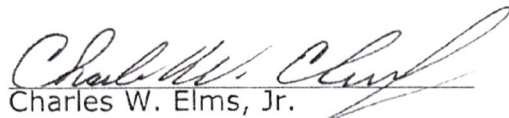
I am informed and believe, and on that basis confirm, that representations in the foregoing Claim for Partial Refund of Property Tax are true and correct.

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 FRONTIER CALIFORNIA INC.

Executed on MARCH ~~27~~²⁷, 2023, at Norwalk, Connecticut.

CHARLES W. ELMS, Jr.

Type or print name


Charles W. Elms, Jr.

Sr. Director Indirect Taxes,
Corporate Tax

EXHIBIT 1

FRONTIER CALIFORNIA INC.
CLAIM FOR REFUND of 2018/19 PROPERTY TAX PAYMENT

Tax Year 2018/19 Property Tax Bill
Issued by County of Riverside



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 000095
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	SEE ATTACHMENT	ASSESSMENT NUMBER 33-201 ✓	
Address Owner	JAN 1, 2018 FRONTIER CALIFORNIA INC.	Tax Rate Area	Bill Number SBE

FRONTIER CALIFORNIA INC.
C/O FRONTIER COMMUNICATIONS CORPORATION
401 MERRITT 7
NORWALK , CT 06851

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
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CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)	AMOUNT
<p>RECEIVED OCT 23 2018 Duff & Phelps Addison, TX</p> <p>Net Value 479,453,411</p>	

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 If over \$50,000, see Item #1 on reverse	\$8,268,397.56

Add 10% penalty after 12/10/2018	\$4,134,198.78	Add 10% penalty plus cost after 04/10/2019	\$4,134,198.78
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PLEASE KEEP TOP PORTION FOR YOUR RECORDS
(NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

PAY	DUE FEBRUARY 1, 2019 PAY BY APRIL 10, 2019	\$4,134,198.78
	IF PAID AFTER APRIL 10, 2019	
	ADD 10% penalty plus cost	\$413,960.64
	DELINQUENT 2nd INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$4,548,159.42

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

ASSESSMENT NUMBER 33-201
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

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	\$4,134,198.78
	IF PAID AFTER DECEMBER 10, 2018	
	ADD 10% penalty	\$413,419.82
	DELINQUENT 1st INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$4,547,618.60

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

ASSESSMENT NUMBER 33-201
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



EXHIBIT 2

FRONTIER CALIFORNIA INC.
CLAIM FOR REFUND of 2018/19 PROPERTY TAX PAYMENT

**Tax Year 2018/19 Second Installment Payment by
Frontier California to Riverside County**

Transaction Information

Account Number/Name
**322001846/FRONTIER
COMMUNICATIONS
CORPORATION**

Branch Location/Bank Name/Bank ID
**JPMORGAN CHASE NEW YORK/JPMORGAN
CHASE BANK, N.A./021000021**

Method
Wire

Payment Amount
USD 4,134,198.78

Value Date
04/09/2019

Bank to Bank Transfer
No

Beneficiary Bank Country
UNITED STATES - US

Routing/Reference Information

Beneficiary

Account Number
2740023945
RIVERSIDE COUNTY TREASURER
UNITED STATES - US

Beneficiary Bank

United States FED ABA
122000496
MUFG UNION BANK, N.A
MUFG UNION BANK NA
1980 SATURN STREET
MONTEREY PARK, CA, 91755-
UNITED STATES - US

Supplementary No ID

Last Validation: 04/08/2019 04:00 PM

Transaction Details

OBO FRONTIER COMMUNICATIONS
PROPERTY TAX SECOND INSTALLMENT

Bank To Bank

Charges
Priority
Remitter
No

Date Created	Transaction ID	Bank Reference	Settlement Reference
04/08/2019 04:00 PM EDT	58813046	4425200098JO0000	FED Ref: 0409B1QGC03C001886

CLAIM FOR
REFUND 0/30



7022 0410 0002 4951 0029



RDC 99



92501

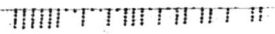
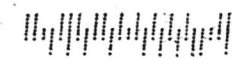
WASHINGTON, DC
20007
MAR 29 23
BOARD C
AMOUNT
\$9,000-5 PM12:25
R2305E125658-2

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

LAW OFFICE OF PETER F
3220 N STREET NW #164
WASHINGTON, DC 20007

REC'D
ASSISTANT CLERK
CLERK/CLERK ASSISTANTS

2023 / 03 - 5 PM 12:25



CLAIM FOR
REFUND #

~~23-00031~~

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Riverside, California

The undersigned as Director, Property Taxation as delegated by the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and demands that the Board of Supervisors make its order directing the controller of said County to refund to claimant the sum of \$154,811.51 in taxes levied for the fiscal year 2018/2019. In support of said claim the undersigned states:

1. Claimant is and at all times herein mentioned was North Baja Pipeline, LLC, a limited liability company duly organized and existing under the laws of the State of Delaware, and a wholly owned subsidiary of TC Energy with its US headquarters located at TC Energy Center, 700 Louisiana Street, Houston, TX 77002 and mailing address of Property Tax Department, P.O. Box 2168, Houston, TX 77252-2168.
2. For fiscal year 2018/2019, the California State Board of Equalization assessed the value of claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and section 721 of the Revenue and Taxation Code. Pursuant to its authority under Revenue and Taxation Code section 756, the California Board of Equalization transmitted a roll showing claimants unitary and nonoperating property in Imperial County. On the basis of said assessment and transmittal of said roll, taxes were levied on said property for said fiscal year in the sum of \$479,594.79 (Exhibit 1) and paid by claimant on full on or about November 28, 2018 and March 27, 2019 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$154,811.51, plus appropriate interest, on the grounds that said taxes were erroneously and illegally collected, or illegally assessed or levied, for the following reasons:
 - a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to property in the county assessed by the assessor of Imperial 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 claimant's property taxes exceeded the rate allowed by Article XIII, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: March 21, 2023 at 700 Louisiana Street, Houston, TX 7752-2168.

Name: Steven Klekar

Title: Director, Property Taxation

Signature: 

EXHIBIT 1



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL

For Fiscal Ye. 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 000091
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)

Table with 3 columns: Property Data, SEE ATTACHMENT, ASSESSMENT NUMBER (33-180). Includes Address, Owner, and Tax Rate Area/ Bill Number (SBE).

NORTH BAJA PIPELINE, LLC
C/O TRANSCANADA PIPELINE USPC -
PROPERTY TAX DEPARTMENT
PO BOX 2168

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)

Table with 3 columns: Tax bill requested by, Loan Identification, Multiple Bills

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

Summary table with categories: 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 (\$479,594.78)

Table with 2 columns: Add 10% penalty after 12/10/2018 (\$239,797.39), Add 10% penalty plus cost after 04/10/2019 (\$239,797.39)

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

RECEIVED
CLEAN/PAID
2023 MAY 27 PM 11:12

EXHIBIT 2

Heinrichs, Todd

From: Barbara Watson
Sent: Friday, February 24, 2023 5:14 PM
To: Tracy Spriggs
Subject: RE: Proof of Payment for ACH Vendor# 2028864 Riverside County Treasurer

Categories: Green Category

Hi Tracy,

Value date	Payment Notes	Post text	Amount	BTC
11/28/2018	31833201281 DTL:ACH CREDIT INITIATED VIA CITIDIRECTOUR REF # 018331007176059R ECEIVING BANK # 122000496 RECEI VER A/C # 2740023945 RECEIVER; RIVERSIDE COUNTY TREASUREADDENDA I NFORMATION 11082018 FURREF:ACH DEBIT Reference NONREF	Beginning	0.00 239,797.39-	451

Value date	Payment Notes	Post text	Amount	BTC
03/27/2019	31908601433 DTL:ACH CREDIT INITIATED VIA CITIDIRECTOUR REF # 019085006439653R ECEIVING BANK # 122000496 RECEI VER A/C # 2740023945 RECEIVER; RIVERSIDE COUNTY TREASUREADDENDA I NFORMATION 03212019 FURREF:ACH DEBIT Reference NONREF	Beginning	0.00 239,797.39-	451

Very sorry for the delay

Barbara Watson

TC Energy
Payment Analysis
Barbara_watson@tcenergy.com
832-320-5631

From: Tracy Spriggs <tracy_spriggs@tcenergy.com>
Sent: Friday, February 24, 2023 6:16 PM
To: Barbara Watson <barbara_watson@tcenergy.com>
Subject: Proof of Payment for ACH Vendor# 2028864 Riverside County Treasurer

Hi Barbara,
It looks like I need additional proof of payment for the following ACH Vendor# 2028864 Riverside County Treasurer:

North Baja Pipeline LLC (3027)
\$239,797.39
11/27/2018
#2000001954

\$239,797.39
3/26/2019
#2000002108

I appreciate your help!
Thanks

Tracy Spriggs
Property Tax Analyst
TC Energy
P. O. Box 2168
Houston, TX 77252
832-320-5603 (P)
832-320-5762 (F)

South Baja Pipeline
c/o Steve Klekar
700 Louisiana St
Houston, TX 77002



7022 1670 0001 1487 4123



Riverside County Board of Supervisors
County Administrative Center
4080 Lemon Street
Riverside, CA 92501



RDC 21



92501

U.S. POSTAGE PAID
FCM LETTER
SALEM, OR
97301
MAR 20, 23
AMOUNT
\$4.39
R2305K134701-24

RECEIVED RIVERSIDE COUNTY
CLERK/COO AND C. J. HARRIS
2023 MAR 27 AM 11:12



CLAIM FOR
REFUND #
23-00031

KINDER MORGAN

INC.

CLAIM FOR
REFUND #

23-00032

March 17, 2023

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

2023 MAR 22 AM 10:41

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

CLAIM FOR PARTIAL REFUND OF 2018/2019 PROPERTY TAX PAYMENT

To the Honorable Board of Supervisors,

Kinder Morgan, Inc., on behalf of SFPP, L.P., makes a claim for partial refund, in the amount of \$175,155.14, together with applicable interest, in connection with its payment of tax year 2018/2019 second installment property tax to Riverside County, as described below.

Name and Address

Taxpayer Name:	SFPP, L.P.
Address:	Kinder Morgan, Inc. 1001 Louisiana Street
City, State Zip:	Houston, TX 77002
Attention:	Edward Sklark, Vice President - Property Tax
Email:	Edward_Sklark@kindermorgan.com
Telephone:	713.369.9256

Property Description

Assessed by:	California State Board of Equalization
Tax Rate Area:	000-001
Fiscal Year:	2018/2019 Tax Year
Second Installment Payment:	\$271,308.93
Amount of Claim:	\$175,155.14

BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX

On April 4, 2019, SFPP, L.P. ("Claimant") remitted a second installment property tax payment for tax year 2018/2019, in the amount of \$271,308.93, 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 \$175,155.14, plus accrued interest.

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 2018/2019, the County applied a (Code Section 100(b)) tax rate of 1.7292% to the assessed value of Claimant's property.

For tax year 2018/2019, the County applied an (averaged Code Section 93) tax rate of 1.1710% 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 2018/2019 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 2018/2019, in the amount of \$175,155.14, plus accrued interest, 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 TEXAS

COUNTY OF HARRIS

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

I, Edward Sklark, am Vice President – Property Tax at Kinder Morgan, Inc., and am authorized to make this verification for and on behalf of SFPP, L.P., 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 SFPP, L.P.

Executed on March 17, 2023, at Houston, Texas

Edward R. Sklark



Vice President – Property Tax



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 000113

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	SEE ATTACHMENT	ASSESSMENT NUMBER 33-461	
Address Owner, JAN 1, 2018	SFPP, L.P.	Tax Rate Area	Bill Number SBE

SFPP, L.P.
C/O KINDER MORGAN ENERGY PARTNERS, L.P.
1100 TOWN & COUNTRY ROAD
ORANGE, CA 92868-0000

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 If over \$50,000, see Item #1 on reverse	\$542,617.86

Add 10% penalty after 12/10/2018	\$271,308.93
Add 10% penalty plus cost after 04/10/2019	\$271,308.93

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

PAY	DUE FEBRUARY 1, 2019 PAY BY APRIL 10, 2019	\$271,308.93
	IF PAID AFTER APRIL 10, 2019	
	ADD 10% penalty plus cost	\$27,169.52
	DELINQUENT 2nd INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$298,478.45

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

ASSESSMENT NUMBER 33-461
Bill Number SBE

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

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

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

Pay taxes online by eCheck, credit/debit card

ELECTRONIC CHECK

OR

www.countytreasurer.org

LAW OFFICE OF PETER MICHAELS
3220 N STREET NW #164
WASHINGTON, DC 20007

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL



RECEIVED IN THE COUNTY
CLERK/BOARD OF SUPERVISORS



2023 MAR 22 AM 10:41

RDC 99



92501

U.S. POSTAGE PAID
FCM LG ENV
WASHINGTON, DC
20007
MAR 17, 23
AMOUNT

\$9.00

R2305E125658-16

7022 0410 0001 4641 7728

CLAIM FOR
REFUND #
-23-00032

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

CLAIM FOR
REFUND #
23-00033

Attachment E



Crown Castle
2000 Corporate Drive
Canonsburg, PA 15317

CERTIFIED MAIL/RETURN RECEIPT REQUESTED
7020 0090 0001 6633 4748

February 8, 2023

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 \$518,479.96, together with applicable interest, in connection with payment of tax year 2018/2019 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: 2018/2019
Total Payment: \$803,106.58
Amount of Claim: \$518,479.96

RECEIVED SUNESYS RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS
2023 MAR -3 AM 10:33

BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX

On March 12, 2019, Sunesys, LLC ("Claimant") remitted a second installment property tax payment for tax year 2018/2019, in the amount of \$803,106.58, 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 \$518,479.96.

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 2018/2019, the County applied a (Code Section 100(b)) tax rate of 1.72917% to the assessed value of Claimant's property.

For tax year 2018/2019, the County applied an (averaged Code Section 93) tax rate of 1.1710% 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 2018/2019 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 2018/2019, in the amount of \$518,479.96, 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.



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 090148
TREASURER-TAX COLLECTOR
4080 Lemon St (1st Floor) Riverside, California
(P.O. Box 2005, 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 Address: JAN 1, 2018 SUNESYS, LLC Owner:	SEE ATTACHMENT	ASSESSMENT NUMBER 33-867
		Tax Rate Area Bill Number SBE

SUNESYS, LLC
PME 400, 4017 WASHINGTON RD.
MCMURRAY, CA 925317

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 If over \$50,000, see Item #1 on reverse	\$1,606,213.16

RECEIVED
OCT 25 2018
Ryan PTS
Houston, TX

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

Add 10% penalty after 12/10/2018	Add 10% penalty plus cost after 04/10/2019
\$803,106.58	\$803,106.58

PAY	DUE FEBRUARY 1, 2019 PAY BY APRIL 10, 2019	\$803,106.58
	IF PAID AFTER APRIL 10, 2019	
	ADD 10% penalty plus cost	\$80,349.28
	DELINQUENT 2nd INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$883,455.86

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
RIVERSIDE COUNTY
2018-2019 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
cannot be paid unless 1st 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	\$803,106.58
	IF PAID AFTER DECEMBER 10, 2018	
	ADD 10% penalty	\$80,310.65
	DELINQUENT 1st INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$883,417.23

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
RIVERSIDE COUNTY
2018-2019 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

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



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.

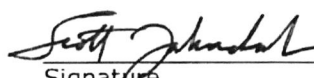
I am informed and believe, and on that basis confirm, that representations in the foregoing Claim for Partial Refund of Property Tax are true and correct.

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 8, 2023, at Canonsburg, Pennsylvania.

Scott Zahorchak

Type or print name



Signature

Vice-President of Tax



VERSATAX
CONSULTING

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

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD SUPERVISORS



2023 MAR -3 PM 10:30 20 0090 0001 6633 4748



RDC 99



92501

U.S. POSTAGE PAID
FCM LG ENV
RANCHO SANTA MARG,
92688
FEB 28, 23
AMOUNT

\$9.00
R2304N117467-98

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

CLAIM FOR
REFUND #3



CLAIM FOR REFUND #
~~23-00034~~

Attachment F

Crown Castle
2000 Corporate Drive
Canonsburg, PA 15317

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

7020 0090 0001 6633 4731

February 8, 2023

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 \$49,112.20, together with applicable interest, in connection with payment of tax year 2018/2019 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: 2018/2019
Total Payment: \$76,073.02
Amount of Claim: \$49,112.20

2023 MAR -3 AM 10:49
CLERK OF SUPERVISORS
COUNTY OF RIVERSIDE

BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX

On March 12, 2019, Newpath Networks, LLC ("Claimant") remitted a second installment property tax payment for tax year 2018/2019, in the amount of \$76,073.02, 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 \$49,112.20.

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 2018/2019, the County applied a (Code Section 100(b)) tax rate of 1.72917% to the assessed value of Claimant's property.

For tax year 2018/2019, the County applied an (averaged Code Section 93) tax rate of 1.1710% 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 2018/2019 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 2018/2019, in the amount of \$49,112.20, 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.



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 090133
TREASURER-TAX COLLECTOR
 4080 Lemna 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	33-807
Address	JAN 1, 2018 NEWPATH NETWORKS, LLC	Tax Rate Area	Bill Number
Owner			SBE

NEUPATH NETWORKS, 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) 955-6200.

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

Tax bill requested by	Loan Identification	Multiple Bills
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CHARGES I PAID BY TAXING AGENCIES (See Item #4 on reverse)

CHARGES I PAID BY TAXING AGENCIES (See Item #4 on reverse)	AMOUNT
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <p>RECEIVED OCT 18 2018 Ryan PTS Houston, TX</p> </div>	

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>	\$152,146.04

Add 10% penalty after 12/10/2018	\$76,073.02	Add 10% penalty plus cost after 04/10/2019	\$76,073.02
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PLEASE KEEP TOP PORTION FOR YOUR RECORDS
 (NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

PAY	DUE FEBRUARY 1, 2019 PAY BY APRIL 10, 2019	\$76,073.02
	IF PAID AFTER APRIL 10, 2019	
	ADD 10% penalty plus cost	\$7,645.93
	DELINQUENT 2nd INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$83,718.95

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

ASSESSMENT NUMBER	33-807
Bill Number	SBE

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2nd INSTALLMENT
cannot be paid unless 1st 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	\$76,073.02
	IF PAID AFTER DECEMBER 10, 2018	
	ADD 10% penalty	\$7,607.30
	DELINQUENT 1st INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$83,680.32

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

ASSESSMENT NUMBER	33-807
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



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 8, 2023, at Canonsburg, Pennsylvania.

Scott Zahorchak

Type or print name



Signature

Vice-President of Tax



VERSATAX
CONSULTING

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



7020 0090 0001 6633 4732 023 MAR 23 10:49



RDC 99



92501

U.S. POSTAGE PAID
FCM LG ENV
RANCHO SANTA MARGARIT.
92688
FEB 28, 23
AMOUNT

\$9.00

R2304N117467-98

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

CLAIM FOR
REFUND #
23-00034



CLAIM FOR
REFUND #
23 - 00035

Attachment G

Crown Castle
2000 Corporate Drive
Canonsburg, PA 15317

G

CERTIFIED MAIL/RETURN RECEIPT REQUESTED
7020 0090 0001 6633 4724

February 8, 2023

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 Solutions Corp. makes a claim for refund, in the amount of 35,200.64, together with applicable interest, in connection with payment of tax year 2018/2019 property tax to Riverside County, as described below.

Name and Address

Taxpayer Name: Crown Castle Solutions Corp.
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: 2018/2019
Total Payment: \$54,524.52
Amount of Claim: \$35,200.64

2023 MAR -3 AM 10:50

BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX

On March 12, 2019, Crown Castle Solutions Corp. ("Claimant") remitted a second installment property tax payment for tax year 2018/2019, in the amount of \$54,524.52, 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 \$35,200.64.

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 2018/2019, the County applied a (Code Section 100(b)) tax rate of 1.72917% to the assessed value of Claimant's property.

For tax year 2018/2019, the County applied an (averaged Code Section 93) tax rate of 1.1710% 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 2018/2019 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 2018/2019, in the amount of \$35,200.64, 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.



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 000144
TREASURER-TAX COLLECTOR
 4080 Lemco 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	33-837
Address	JAN 1, 2018 CROWN CASTLE SOLUTIONS CORP.	Tax Rate Area	Bill Number
Owner			SBE

CROWN CASTLE CA-CLEC-LLC DBA
 CROWN CASTLE SOLUTIONS CORP.
 FME 400 4017 WASHINGTON RD
 MCMURRAY, PA 15317-0000

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 Assessment & Fixed Charges	
TOTAL AMOUNT	\$109,049.04
<small>If over \$50,000, see Item #1 on reverse</small>	

Add 10% penalty after 12/10/2018	Add 10% penalty plus cost after 04/10/2019
\$54,524.52	\$54,524.52

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

PAY	DUE FEBRUARY 1, 2019	
	PAY BY APRIL 10, 2019	\$54,524.52
	IF PAID AFTER APRIL 10, 2019	
	ADD 10% penalty plus cost	\$5,491.08
	DELINQUENT	
	2nd INSTALLMENT AMOUNT	\$60,015.60
	<small>(If over \$25,000, see Item #1 on reverse)</small>	

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

ASSESSMENT NUMBER	33-837
Bill Number	SBE

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

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

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, 2018	
	PAY BY DECEMBER 10, 2018	\$54,524.52
	IF PAID AFTER DECEMBER 10, 2018	
	ADD 10% penalty	\$5,452.45
	DELINQUENT	
	1st INSTALLMENT AMOUNT	\$59,976.97
	<small>(If over \$25,000, see Item #1 on reverse)</small>	

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

ASSESSMENT NUMBER	33-837
Bill Number	SBE

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

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

1st INSTALLMENT

Pay taxes online by eCheck, credit/debit card

www.countytreasurer.org

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 Solutions Corp and am authorized to make this verification for and on its behalf, and I make this verification for that reason.

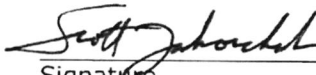
I am informed and believe, and on that basis confirm, that representations in the foregoing Claim for Partial Refund of Property Tax are true and correct.

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 Solutions Corp.

Executed on February 8, 2023, at Canonsburg, Pennsylvania.

Scott Zahorchak

Type or print name



Signature

Vice-President of Tax



VERSATAX
CONSULTING

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

2023 MAR -3 AM 10:50



7020 0090 0001 6633 4724



HDC 99



92501

U.S. POSTAGE PAID
FCM LG ENV
RANCHO SANTA MARGARIT
92688
FEB 28, 23
AMOUNT

\$9.00

R2304N117467-98



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

CLAIM FOR
REFUND #
23-00035



CLAIM FOR REFUND OF PROPERTY TAXES

CLAIM FOR REFUND #
23-00036

2023 APR 12 11:49 AM
PROPERTY TAX DEPARTMENT
COUNTY OF RIVERSIDE

To: Board of Supervisors, County of Riverside, California

The undersigned as Director of Property Tax, as delegated by the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and demands that the Board of Supervisors make its order directing the controller of said County to refund to claimant the sum of \$25,559.76 in taxes levied for the fiscal year 2018/2019. In support of said claim the undersigned states:

1. Claimant is and at all times herein mentioned was Zayo Group, LLC a limited liability corporation organized and existing under the laws of the State of Delaware, with its principal place of business located at 1821 30th St., Unit A, Boulder, CO 80301 and a mailing address of Zayo Group, LLC, Property Tax Department, 1401 Wynkoop St., Ste 500, Denver, CO 80202.
2. For fiscal year 2018/2019, the California State Board of Equalization assessed the value of claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and section 721 of the Revenue and Taxation Code. Pursuant to its authority under Revenue and Taxation Code section 756, the California Board of Equalization transmitted a roll showing claimants unitary and nonoperating property in Riverside County. On the basis of said assessment and transmittal of said roll, taxes were levied on said property for said fiscal year in the sum of \$79,182.28 (Exhibit 1) and paid by claimant in full (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$25,559.76, plus appropriate interest, on the grounds that said taxes were erroneously and illegally collected, or illegally assessed or levied, for the following reasons:
 - a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to property in the county assessed by the assessor of Alameda 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 claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: April 3rd, 2023 at Denver, Colorado.

Name: David R. Schmitz

Title: Director of Property Tax

Signature: David R. Schmitz

Exhibit 1

Exhibit 2

Bank of America
ACH R/T 063100277

1953

63-4/630 FL
1468

COMPLIANCE SOLUTIONS INC
242 RANGELINE RD
LONGWOOD FL 32750-4035
MARK@CSILONGWOOD.COM
PH407-260-1011, FAX 407-260-1033

Zayo Group, LLC
FEIN: 26-2012549

11/6/2018

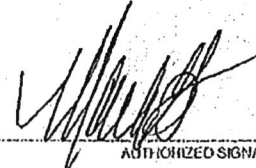
PAY TO THE ORDER OF Jon Christensen, Riverside County Treasurer

\$ 79,182.28

Seventy Nine Thousand One Hundred Eighty Two and 28/100 *****

DOLLARS

Jon Christensen, Riverside County Treasurer
PO Box 12005
Riverside, CA 92502-2205



AUTHORIZED SIGNATURE

MEMO

33-877 SBE

⑈001953⑈ ⑆063000047⑆ 898091315000⑈

Photo Safe Deposit
Details on Back

COMPLIANCE SOLUTIONS INC

1953

Jon Christensen, Riverside County Treasurer

11/6/2018
79,182.28

Zayo Group, LLC
FEIN: 26-2012549

Zayo Group, LLC - chk#:1953
COMPLIANCE SOLUTIONS INC

79,182.28

1953

Jon Christensen, Riverside County Treasurer

11/6/2018
79,182.28

Zayo Group, LLC - chk#:1953

79,182.28

CLAIM FOR
REFUND #

CLAIM FOR REFUND OF PROPERTY TAXES ~~23-00037~~

To: Board of Supervisors, County of Riverside, California

The undersigned as Director of Property Tax, as delegated by the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and demands that the Board of Supervisors make its order directing the controller of said County to refund to claimant the sum of \$25,559.76 in taxes levied for the fiscal year 2018/2019. In support of said claim the undersigned states:

1. Claimant is and at all times herein mentioned was Zayo Group, LLC a limited liability corporation organized and existing under the laws of the State of Delaware, with its principal place of business located at 1821 30th St., Unit A, Boulder, CO 80301 and a mailing address of Zayo Group, LLC, Property Tax Department, 1401 Wynkoop St., Ste 500, Denver, CO 80202.
2. For fiscal year 2018/2019, the California State Board of Equalization assessed the value of claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and section 721 of the Revenue and Taxation Code. Pursuant to its authority under Revenue and Taxation Code section 756, the California Board of Equalization transmitted a roll showing claimants unitary and nonoperating property in Riverside County. On the basis of said assessment and transmittal of said roll, taxes were levied on said property for said fiscal year in the sum of \$79,182.28 (Exhibit 1) and paid by claimant in full (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$25,559.76, plus appropriate interest, on the grounds that said taxes were erroneously and illegally collected, or illegally assessed or levied, for the following reasons:
 - a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to property in the county assessed by the assessor of Alameda 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 claimant's property taxes exceeded the rate allowed by Article XIII, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: April 3rd, 2023 at Denver, Colorado.

Name: David R. Schmitz

Title: Director of Property Tax

Signature: David R. Schmitz

Exhibit 1



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL
 For Fy. 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
 TREASURER-TAX COLLECTOR
 1010 Legion St (1st Floor) Riverside, California
 92501, Box 12095, 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
33-877

Address Owner: JAN 1, 2018 ZAYO GROUP, LLC

Tax Rate Area Bill Number
SBE

ZAYO GROUP LLC
 C/O PROPERTY TAX DEPARTMENT
 1621 18TH STREET, SUITE 100
 DENVER, CO 80202

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 56 on reverse)

Tax bill requested by Form Identification Multiple Bills

CHARGES LAYED 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 & Local Charges
TOTAL AMOUNT Plus \$500.00, see Item 50 on reverse
\$79,182.28

Add 10% penalty after 12/30/2018

\$39,591.14

Add 10% penalty plus cost after 04/10/2019

\$39,591.14

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

PAY	DUE FEBRUARY 1, 2019 PAY BY APRIL 10, 2019	\$39,591.14
	IF PAID AFTER APRIL 10, 2019	
	ADD 10% penalty plus cost	\$3,997.74
	DELINQUENT 2nd INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$43,588.88

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

ASSESSMENT NUMBER
33-877
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

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



www.countytreasurer.org

PAY	DUE NOVEMBER 1, 2018 PAY BY DECEMBER 10, 2018	\$39,591.14
	IF PAID AFTER DECEMBER 10, 2018	
	ADD 10% penalty	\$3,959.11
	DELINQUENT 1st INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$43,550.25

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

ASSESSMENT NUMBER
33-877
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



www.countytreasurer.org

Exhibit 2

COMPLIANCE SOLUTIONS INC
242 RANGELINE RD
LONGWOOD FL 32750-4035
MARK@CSILONGWOOD.COM
PH407-260-1011, FAX 407-260-1033

Bank of America
ACH R/T 063100277

1953

63-4-630 FL
146B

Zayo Group, LLC
FEIN: 26-2012549

11/6/2018

PAY TO THE ORDER OF Jon Christensen, Riverside County Treasurer

\$ 79,182.28

Seventy Nine Thousand One Hundred Eighty Two and 28/100 *****

DOLLARS

Jon Christensen, Riverside County Treasurer
PO Box 12005
Riverside, CA 92502-2205



AUTHORIZED SIGNATURE

MEMO

33-877 SBE

⑈001953⑈ ⑆063000047⑆ 898091315000⑈

Photo Safe Deposit
Details on Back

COMPLIANCE SOLUTIONS INC

1953

Jon Christensen, Riverside County Treasurer

11/6/2018
79,182.28

Zayo Group, LLC
FEIN: 26-2012549

Zayo Group, LLC - chk#: 1953
COMPLIANCE SOLUTIONS INC

79,182.28

1953

Jon Christensen, Riverside County Treasurer

11/6/2018
79,182.28

Zayo Group, LLC - chk#: 1953

79,182.28

7022 1670 0003 1699 5046

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

CERTIFIED MAIL



7022 1670 0003 1699 5046



0000

U.S. POSTAGE PAID
FEDERAL WAY, WA
98023
APR 05, 23
AMOUNT

\$5.89

R2305H129470-11

Clerk of the Board
Riverside County Board of
Supervisors
4080 Lemon St
Riverside, CA 92501

Ryan

Ryan, LLC.
ATTN: Todd Heinrichs
0500 NE 8th St, Ste 1400
Bellevue, WA 98004

OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS
RIVERSIDE COUNTY
CALIFORNIA

APR 11 11:18

CLAIM FOR
REFUND #
23-000036
23-000037

CLAIM FOR
REFUND #

CLAIM FOR REFUND OF PROPERTY TAXES

~~23-00037~~

To: Board of Supervisors, County of Riverside, California

The undersigned as Director of Property Tax, as delegated by the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and demands that the Board of Supervisors make its order directing the controller of said County to refund to claimant the sum of \$25,559.76 in taxes levied for the fiscal year 2018/2019. In support of said claim the undersigned states:

1. Claimant is and at all times herein mentioned was Zayo Group, LLC a limited liability corporation organized and existing under the laws of the State of Delaware, with its principal place of business located at 1821 30th St., Unit A, Boulder, CO 80301 and a mailing address of Zayo Group, LLC, Property Tax Department, 1401 Wynkoop St., Ste 500, Denver, CO 80202.
2. For fiscal year 2018/2019, the California State Board of Equalization assessed the value of claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and section 721 of the Revenue and Taxation Code. Pursuant to its authority under Revenue and Taxation Code section 756, the California Board of Equalization transmitted a roll showing claimants unitary and nonoperating property in Riverside County. On the basis of said assessment and transmittal of said roll, taxes were levied on said property for said fiscal year in the sum of \$79,182.28 (Exhibit 1) and paid by claimant in full (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$25,559.76, plus appropriate interest, on the grounds that said taxes were erroneously and illegally collected, or illegally assessed or levied, for the following reasons:
 - a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to property in the county assessed by the assessor of Alameda 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 claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

Exhibit 1



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 000149
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 Address Owner, JAN 1, 2018 ZAYO GROUP, LLC	SEE ATTACHMENT		ASSESSMENT NUMBER 33-877	
	Tax Rate Area		Bill Number	SBE

ZAYO GROUP LLC
 C/O PROPERTY TAX DEPARTMENT
 1621 18TH STREET, SUITE 100
 DENVER, CO 80202

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>	\$79,182.28

Add 10% penalty after 12/10/2018	\$39,591.14	Add 10% penalty plus cost after 04/10/2019	\$39,591.14
--	-------------	--	-------------

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

PAY

DUE FEBRUARY 1, 2019 PAY BY APRIL 10, 2019	\$39,591.14
IF PAID AFTER APRIL 10, 2019	
ADD 10% penalty plus cost	\$3,997.74
DELINQUENT 2nd INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$43,588.88

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

ASSESSMENT NUMBER	33-877
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

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	\$39,591.14
IF PAID AFTER DECEMBER 10, 2018	
ADD 10% penalty	\$3,959.11
DELINQUENT 1st INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$43,550.25

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

ASSESSMENT NUMBER	33-877
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



Exhibit 2

COMPLIANCE SOLUTIONS INC
242 RANGELINE RD
LONGWOOD FL 32750-4035
MARK@CSILONGWOOD.COM
PH407-260-1011, FAX 407-260-1033

Zayo Group, LLC
FEIN: 26-2012549

Bank of America
ACH R/T 063100277

1953
63-4/630 FL
146B

11/6/2018

PAY TO THE ORDER OF Jon Christensen, Riverside County Treasurer

\$ 79,182.28

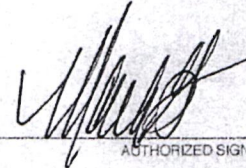
Seventy Nine Thousand One Hundred Eighty Two and 28/100 *****

DOLLARS

Jon Christensen, Riverside County Treasurer
PO Box 12005
Riverside, CA 92502-2205

MEMO

33-877 SBE



AUTHORIZED SIGNATURE

⑈001953⑈ ⑆063000047⑆ 898091315000⑈

Photo Safe Deposit®
Details on Back.

COMPLIANCE SOLUTIONS INC

1953

Jon Christensen, Riverside County Treasurer

11/6/2018
79,182.28

Zayo Group, LLC
FEIN: 26-2012549

Zayo Group, LLC - chk#:1953
COMPLIANCE SOLUTIONS INC

79,182.28

1953

Jon Christensen, Riverside County Treasurer

11/6/2018
79,182.28

Zayo Group, LLC - chk#:1953

79,182.28

7022 1670 0003 1699 5046

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL



7022 1670 0003 1699 5046



0000

U.S. POSTAGE PAID
FEDERAL WAY, WA
98023
APR 05, 23
AMOUNT
\$5.89
R2305H129470-11

Clerk of the Board
Riverside County Board of
Supervisors
4080 Lemon St
Riverside, CA 92501

Ryan

Ryan, LLC.
ATTN: Todd Heinrichs
0500 NE 8th St, Ste 1400
Bellevue, WA 98004

APR 11 11:48

DEPARTMENT OF REVENUE
RIVERSIDE COUNTY
TODD HEINRICHS

CLAIM FOR
REFUND #
~~23-00036~~
23-00037

CLAIM FOR
REFUND #

~~23-00039~~



April 6, 2023

County of Riverside
Clerk, Board of Supervisors
Attn: CLAIMS Division
4080 Lemon Street - 1st Floor
Riverside, California 92501

To: Board of Supervisors, County of Riverside, California

Enclosed is Southern California Edison Company's Claim for Partial Refund of 2018/19 Property Tax Payment. The Claim for Partial Refund includes a summary of the Riverside County Property Tax paid in 2018-2019 and the installment payment confirmations. Please contact me at (626) 302-2910 or via email (david.lee@sce.com) if you have any questions or require additional information regarding this matter.

Sincerely,

David Lee

David Lee
Property Tax Manager

Enclosures

PROPERTY TAX APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS
2023 APR 11 PM 12:03



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

Reset Form

Claimant's Name: First: Southern California Edison Company Last: _____
Mailing Address: 2244 Walnut Grove Avenue, Quad 2B City: Rosemead
State: California Zip: 91770 Contact No.: () -

Assessor's Parcel Number: See attached Claim for Partial Refund of 2018/19 Property Tax Payment and supporting payment summary
Property Address: _____ City: _____ Zip: _____

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 17,622,373.49	Amount of Penalty Claim	Total Amount 17,622,373.49
<u>20¹⁸</u>	12/07/2018	\$ 8,811,186.75	\$	\$ 8,811,186.75
<u>20¹⁹</u>	04/10/2019	\$ 8,811,186.75	\$	\$ 8,811,186.75
<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):

Please see attached Claim for Partial Refund of 2018/19 Property Tax Payment and supporting payment summary.

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

Date: 04/06/2023 Signature: David Lee Title: _____

2023 APR 11 PM 12:03
CLERK/COMPTROLLER DIVISION

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: _____



CERTIFIED MAIL/RETURN RECEIPT REQUESTED

April 6, 2023

County of Riverside
Clerk, Board of Supervisors
Attn: CLAIMS Division
4080 Lemon Street - 1st Floor
Riverside, California 92501

CLAIM FOR PARTIAL REFUND OF 2018/19 PROPERTY TAX PAYMENT

To the Honorable Board of Supervisors,

SOUTHERN CALIFORNIA EDISON COMPANY makes a claim for refund, in the amount of \$17,622,373.49, together with applicable interest, in connection with its payment of tax year 2018/19 property tax to Riverside County, as described below.

Name and Address

Taxpayer Name: Southern California Edison Company
ATTENTION: Andrea Wood, VP of Tax
Address: 2244 Walnut Grove Avenue
City, State Zip: Rosemead, CA 91770
Email: Andrea.Wood@edisonintl.com
Telephone: 626.302.1551

Property Description

TRA: 000-001
Fiscal Year: 2018/19 Tax Year
Total Payment: \$54,571,706.32
Amount of Claim: \$17,622,373.49

ATTACHMENT 1: GROUND FOR REFUND

The undersigned, as Vice President of Tax of SOUTHERN CALIFORNIA EDISON COMPANY ("Claimant"), hereby makes this claim for refund of property taxes on behalf of Claimant under Revenue and Taxation Code section 5097 and demands that the Board of Supervisors make its order directing the controller of the County of Riverside ("the County") to refund to Claimant the sum of \$17,622,373.49 in property taxes levied for fiscal year 2018/2019.

In support of this claim, the undersigned states as follows:

1. Claimant is a corporation duly organized and existing under the laws of the State of California with its principal place of business in Rosemead, California.
2. On December 7, 2018, Claimant remitted a first installment property tax payment for fiscal year 2018/2019 in the amount of \$27,285,853.16 to the County.
3. On April 10, 2019, Claimant remitted a second installment property tax payment for tax year 2018/19, in the amount of \$27,285,853.16, to the County.
4. This claim, filed within four (4) years of the April 10 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 \$17,622,373.49.
5. Claimant is subject to the assessment jurisdiction of the California State Board of Equalization ("BOE"), pursuant to article XIII, section 19 of the California Constitution, which states in relevant part that the BOE "shall annually assess . . . companies transmitting or selling gas or electricity." The BOE's constitutional authority is also codified in Revenue and Taxation Code section 721.

6. Article XIII, section 19 also provides that state-assessed property "shall be subject to taxation to the same extent and in the same manner as other property."

7. The California Supreme Court has held that "same extent" and "same manner" as set forth in Article XIII, section 19 means that state-assessed and locally-assessed property must be taxed at the same rate. *ITT World Communications, Inc. v. City and County of San Francisco* (1985) 37 Cal.3d 859.

8. For fiscal year 2018/2019, the BOE assessed the value of Claimant's unitary and non-unitary California property in the amount of \$3,155,365,741.

9. Under Revenue and Taxation Code section 756, the BOE transmitted an assessment roll showing Claimant's unitary and non-unitary property in the County and their respective property tax values.

10. Based on this assessment roll, the County levied taxes in the amount of \$54,571,706.32 for fiscal year 2018/2019.

11. Claimant paid taxes to the County in this same amount for fiscal year 2018/2019.

12. Under Revenue and Taxation Code section 100(b), the County applied a (Code Section 100(b)) tax rate of 1.7295% to the assessed value of Claimant's property for fiscal year 2018/2019.

13. Under Revenue and Taxation Code section 93, the County applied an average tax rate of 1.1710% to the assessed value of locally-assessed property.

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

15. This disparity in tax rates between locally-assessed property and state-assessed property such as Claimant's property violates Article XIII, section 19.

16. The property tax rate applied to compute Claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.

17. Thus, Claimant is entitled to a partial refund of its first and second installment property tax payments for tax year 2018/19, in the amount of \$17,622,373.49, based on the difference between the tax rate applied by the County to the assessed value of Claimant's property and the average tax rate applied by the County to the assessed value of locally-assessed property.

18. Because the grounds for this claim are substantially identical to those set forth in *County Of Santa Clara v. Superior Court Of Santa Clara County* (Appellate Case No.: H049161), the potential review of which is currently pending before the California Supreme Court (Case No. S278618), the undersigned respectfully requests that this claim be held in abeyance until that matter has been resolved.



VERIFICATION

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

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

I, ANDREA WOOD, am VICE PRESIDENT OF TAX at SOUTHERN CALIFORNIA EDISON COMPANY, and I 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 SOUTHERN CALIFORNIA EDISON COMPANY.

Executed on April 6, 2023, at Rosemead, California.

Andrea Wood

Type or print name

Andrea Wood

ANDREA WOOD
Vice President of Tax

**SOUTHERN CALIFORNIA EDISON
RIVERSIDE COUNTY PROPERTY TAX
PROPERTY TAX YEAR 2018-2019**

NO. OF TAX BILLS	TRA	ASSESSED VALUE	1ST INSTALLMENT	2ND INSTALLMENT	TOTAL	RDG. ADJ.
UNITARY:						
1	000-001	\$2,314,492,989	\$20,023,786.08	\$20,023,786.08	\$40,047,572.16	
NON-UNITARY:						
2	000-095	838,167,973	7,246,674.56	7,246,674.56	14,493,349.12	
3	004-030	230,000	1,274.91	1,274.91	2,549.82	
4	010-145	36,250	214.38	214.38	428.76	
5	010-146	1,000	6.69	6.69	13.38	
6	013-027	3,600	24.28	24.28	48.56	
7	015-007	264,848	1,468.07	1,468.07	2,936.14	
8	021-023	7,200	47.07	47.07	94.14	
9	027-002	682,892	3,785.33	3,785.33	7,570.66	
10	028-028	2,288	12.64	12.64	25.28	
11	053-044	40,400	236.10	236.10	472.20	
12	055-027	16,562	111.20	111.20	222.40	
13	056-015	133,150	781.88	781.88	1,563.76	
14	059-001	8,416	46.65	46.65	93.30	
15	059-044	1,000	5.54	5.54	11.08	
16	059-100	87,000	482.24	482.24	964.48	
17	059-101	118,650	657.68	657.68	1,315.36	
18	061-021	26,390	165.94	165.94	331.88	
19	061-040	65,000	404.88	404.88	809.76	
20	062-000	700	3.63	3.63	7.26	
21	071-030	162,246	916.45	916.45	1,832.90	
22	071-036	81,675	473.89	473.89	947.78	
23	083-014	349,500	2,102.83	2,102.83	4,205.66	
24	083-020	46,500	273.24	273.24	546.48	
25	085-000	200,000	1,063.10	1,063.10	2,126.20	
26	089-004	8,712	52.07	52.07	104.14	
27	091-002	117,250	700.07	700.07	1,400.14	
28	091-007	800	5.67	5.67	11.34	
29	091-025	12,750	76.09	76.09	152.18	
TOTAL NON-UNITARY		840,872,752	7,262,067.08	7,262,067.08	14,524,134.16	
TOTAL RIVERSIDE COUNTY		\$3,155,365,741	\$27,285,853.16	\$27,285,853.16	\$54,571,706.32	

EXCESS PAYMENT CALCULATION

SBE ASSESSED VALUE:

UNITARY	2,314,492,989
NON-UNITARY	840,872,752
TOTAL	<u>3,155,365,741</u>

	Actual Rate	County Average Rate	Excess Payment
	1.729489%	1.171000%	
Riverside County	<u>\$54,571,706.32</u>	<u>36,949,332.83</u>	<u>17,622,373.49</u>

SOUTHERN CALIFORNIA EDISON
RIVERSIDE COUNTY PROPERTY TAX
PROPERTY TAX YEAR 2018-2019

1st Installment (12/7/2018)

MR no	Value date	BkPostDate	Payment Notes	Posting text	Amount	BTC
50	12/07/2018	12/07/2018	4706500340JO YOUR REF=2005540589 PAID TO=UNION LA AKA UBOC MUGB UNION BANK N.A MONTEREY PARK CA 91755- FED ID=122000496 ACCT PARTY=/2740023945 RIVERSIDE COUNTY TREA SURER PO BOX 12005 RIVERSIDE CA 925022205 US REMARK=/TIME/08:00 CREDIT REF C AP OF 18/12/06 REC GFP=12070145 MRN SEQ=00340JO47065 FED REF=1207 B1QGC06C 0 00833 **VIA FED** Reference 2005540589		27,316,021.64	495

2nd Installment (4/10/2019)

MR no	Value date	BkPostDate	Payment Notes	Posting text	Amount	BTC
53	04/10/2019	04/10/2019	2783600099JO YOUR REF=2005656270 PAID TO=UNION LA AKA UBOC MUGB UNION BANK N.A MONTEREY PARK CA 91755- FED ID=122000496 ACCT PARTY=/2740023945 RIVERSIDE COUNTY TREA SURER PO BOX 12005 RIVERSIDE CA 925022205 US REMARK=/TIME/08:00 CREDIT REF C AP OF 19/04/09 REC GFP=04100015 MRN SEQ=00099JO27836 FED REF=0410 B1QGC06C 0 00817 **VIA FED** Reference 2005656270		27,316,021.64	495

SOUTHERN CALIFORNIA
EDISON[®]

P. O. Box 800
Rosemead, CA 91770

POSTAGE WILL BE PAID BY ADDRESSEE
PERMIT NO. 7732
ROSEMEAD, CA 91770



7019 0700 0001 5381 9450



ZIP 91770 \$ 009.24
02 1W
0001386201 APR 06 20

2023 APR 11 PM 12:03

CLAIM FOR
REFUND #

23-00039

County of Riverside
Clerk, Board of Supervisors
Attn: CLAIMS Division
4080 Lemon Street – 1st Floor
Riverside, California 92501

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Riverside California

CLAIM FOR
REFUND #

~~23-00040~~

The undersigned as ExteNet Systems (California) LLC., as delegated by the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and demands that the Board of Supervisors make its order directing the controller of said County to refund to claimant the sum of \$1,103.86 in taxes levied for the fiscal year 2018/2019. In support of said claim the undersigned states:

1. Claimant is and at all times herein mentioned was ExteNet Systems (California) LLC., a limited liability company duly organized and existing under the laws of the State of Illinois, with its principal place of business located at 3030 Warrenville Road, Lisle Illinois 60532.
2. For fiscal year 2018/2019, the California State Board of Equalization assessed the value of claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and section 721 of the Revenue and Taxation Code. Pursuant to its authority under Revenue and Taxation Code section 756, the California Board of Equalization transmitted a roll showing claimants unitary and nonoperating property in Riverside County. On the basis of said assessment and transmittal of said roll, taxes were levied on said property for said fiscal year in the sum of \$3,419.68 (Exhibit 1) and paid by claimant on full on or about November 29, 2018, and April 4, 2019 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$1,103.86 plus appropriate interest, on the grounds that said taxes were erroneously and illegally collected, or illegally assessed or levied, for the following reasons:
 - a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to 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 claimant's property taxes exceeded the rate allowed by Article XIII, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS
2019 APR 10 PM 12:26

Dated: April 3, 2023, at 112 East Pecan, Suite 2315, San Antonio, TX 78205.

Name: Jason R Patterson

Title: Authorized Agent

Signature:

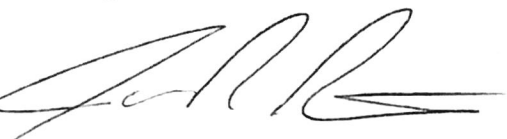
A handwritten signature in black ink, appearing to read 'JRP', with a long horizontal stroke extending to the right.

EXHIBIT 1



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

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 SEE ATTACHMENT
Address Owner: JAN 1, 2018 EXTENET SYSTEMS (CALIFORNIA) LLC
ASSESSMENT NUMBER 33-893
Tax Rate Area Bill Number SBE

EXTENET SYSTEMS (CALIFORNIA) LLC
3030 WARRENVILLE ROAD, SUITE 340
LISLE, IL 60532

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), 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 \$3,419.66

Add 10% penalty after 12/10/2018 \$1,709.83
Add 10% penalty plus cost after 04/10/2019 \$1,709.83

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

PAY
DUE FEBRUARY 1, 2019
PAY BY APRIL 10, 2019 \$1,709.83
IF PAID AFTER APRIL 10, 2019
ADD 10% penalty plus cost \$209.61
DELINQUENT 2nd INSTALLMENT AMOUNT \$1,919.44
(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 33-893
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

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
ELECTRONIC CHECK
OR
VISA DISCOVER
www.countytreasurer.org

PAY
DUE NOVEMBER 1, 2018
PAY BY DECEMBER 10, 2018 \$1,709.83
IF PAID AFTER DECEMBER 10, 2018
ADD 10% penalty \$170.98
DELINQUENT 1st INSTALLMENT AMOUNT \$1,880.81
(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 33-893
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
ELECTRONIC CHECK
OR
VISA DISCOVER
www.countytreasurer.org

1. METHOD OF PAYMENT: Taxpayers can obtain property-tax information on our website: www.countytreasurer.org

Payments can be made:

On-line: Log on to www.countytreasurer.org to pay by credit/debit card or e-check.

By telephone: Telephone the Treasurer's office at (951) 955-3900 and listen to selection #1 - "Payment by Credit Card".

Most major credit/debit cards accepted. A convenience fee will be added for all credit/debit card payments.

If the phone or website are unavailable, you are still responsible to make timely payment to avoid the addition of penalties. Payments made in person must be received in our office prior to 5:00 p.m. of the due date to be processed as a timely payment.

By mail: **PLEASE DO NOT MAIL CASH (currency or coins).** Please make checks or money orders payable to: **RIVERSIDE COUNTY TREASURER.** Please include the assessment number on your check. You can buy money orders at your local U.S. Post Office, Wal-Mart, Western Union or other providers of money orders.

Remittances (including electronic-checks) must be payable in U.S. dollars and drawn on a U.S. bank; otherwise, the payment will be returned and applicable penalties and fees will attach. A charge will be added to the amount owing for every check returned by the bank. **WE DO NOT hold postdated checks-all checks received will be processed.**

Note: If the amount due on each installment is \$25,000 or greater, the payment MUST be sent electronically. Please refer to the electronic-payment instructions included with this tax bill or visit our website: www.countytreasurer.org

2. PROPERTY OWNER'S RESPONSIBILITIES: Property owners are responsible for ensuring that their taxes are paid. FAILURE TO OBTAIN A TAX BILL DOES NOT RELIEVE THE LIABILITY TO PAY THE TAX NOR ANY PENALTIES. MAKE SURE THIS BILL IS FOR THE CORRECT PROPERTY; payments on the wrong properties cannot be refunded.

Tax bills are mailed to the address on the Assessor's records. YOU MUST NOTIFY THE ASSESSOR OF CHANGES OF ADDRESS.

Change of address forms may be obtained from any office of the County Assessor; by telephoning (951) 955-6200 or (800) 746-1544; or on-line at: www.riversideacr.com

If this bill is for a mobilehome or a water-distribution assessment, sale, removal or disposal of this property after the lien date does not relieve the assessee of the tax liability. (Please also read item #6).

For all other properties, if this property has been sold, please forward this bill to the new owner or return it to the Tax Collector's office with the new owner's name and address.

3. OWNERSHIP, PROPERTY DATA, VALUES AND EXEMPTIONS were determined by the County Assessor as of 12:01 A.M. on the lien-date printed after "Owner" on the front of this bill. Questions about these items should be directed to the County Assessor, P.O. Box 751, Riverside, CA 92502-0751; by telephoning (951) 955-6200 or (800) 746-1544; or at: riversideacr.com

Exemptions: HOX - Homeowner's; VET - Veteran's; OEX - other exemptions.

(To qualify for a Homeowner's Exemption, the property must have been owner-occupied as of 12:01 A.M. on January 1, 2018. If a Homeowner's Exemption is shown but you did not own the property or occupy it on January 1, 2018, please write to the County Assessor, P.O. Box 751, Riverside, CA 92502-0751 by December 10, 2018 to cancel the exemption in time to avoid penalties and interest).

4. TAX AMOUNTS: The "Tax Rate per \$100 Value" is the sum of the Proposition 13, 1% general property tax limit (for distribution breakdown visit <http://www.auditorcontroller.org/Divisions/PropertyTax/Division.aspx>), and any voter-approved bonded indebtedness rates of the taxing agencies listed (without an "@" in the "Charges Levied by Taxing Agencies" box).

Agency assessments (marked with an "@" in the "Charges Levied by Taxing Agencies" box) fall into two categories:

(1) Ad Valorem Special Assessments. These rates apply to specific value types (for example, land only; or land and structures; etc.) and are not included in the tax rate described above

(2) Fixed Charge Benefit Assessments are flat-fee charges and are placed on the tax bill at the direction and by the authority of the taxing agencies listed.

Any questions about a particular charge should be directed to the office shown. (The County Treasurer and the Auditor-Controller are not involved in determining these amounts). The phone number is provided on the front of the tax bill.

THE TAX COLLECTOR CANNOT CHANGE ANY AMOUNT ON THIS BILL.

5. INSTALLMENT DUE-DATES AND DELINQUENCY-DATES: The 1st installment payment is due November 1 and the 2nd installment payment is due February 1. EACH INSTALLMENT'S PAYMENT MUST BE RECEIVED OR HAVE A US POSTMARK ON OR BEFORE ITS DELINQUENT DATE SHOWN ON THE FRONT OF THIS BILL. (If the delinquent date falls on a Saturday, Sunday or legal holiday, the delinquent date is the next business day).

If this bill is not paid by June 30th, a redemption fee will be added and redemption penalties will accrue at the rate of 1.5 % per month on the unpaid taxes.

6. UNPAID PRIOR-YEAR TAXES: The amount-due shown on this bill does not include any prior-year delinquencies, please contact this office for the amount-due.

A. A NUMBER (in this format: "xxxx-xxxxxxx-xxxx") in this box means that this property has been tax-defaulted. If not redeemed within 5 years or if an Installment-Payment-Plan is not started and kept current, the property will be subject to the Tax Collector's Power of Sale and may be sold at a public auction.

B. The phrase "DELINQUENCY EXISTS" in this box means that there are unpaid prior-year taxes on this possessory-interest, mobilehome or water-distribution assessment.

If the taxes remain unpaid after the delinquent date, a certificate of lien will be recorded against the owner of record on the lien-date. (Note: The lien may affect your credit-rating). Additional penalties will also accrue at the rate required by law. Other enforcement actions may include:

- 1. seizure or sale of personal property, improvements or possessory interest.
- 2. a suit for the amount due.
- 3. a collection charge.

7. ASSESSMENT APPEALS: If you disagree with the assessed value shown on this bill, please contact the local Riverside County Assessor's Office.

Regular Assessment: You have the right to file an application for a reduction of the assessed values with the county Assessment Appeals Board from July 2 through November 30 for real property on the local roll.

Escape Assessment: You have the right to file an application for a reduction of the assessed values within 60 days from the date of mailing printed on this bill or the postmark thereof, whichever is later.

Assessment Appeal Application forms may be obtained from the Clerk of the Assessment Appeals Board, 4080 Lemon St., 1st Floor, Room 127, Riverside, CA 92501; mailing address: Clerk of Board, P.O. box 1628, Riverside, CA 92502-1628; or by telephone at (951) 955-9688. The application is also available on the Clerk of the Board's website at: www.rivcocob.org

The Assessment Appeals Boards have no jurisdiction to grant or deny exemptions or to change fixed charges or special assessments on your tax bill.

If this tax bill is not paid by its delinquent dates, you will be subject to the delinquent charges, regardless of whether your assessment is subsequently reduced.

8. PROPERTY TAX POSTPONEMENT FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS: The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. PTP applications are accepted from October 1 to February 10 each year.

Go to the SCO website at http://www.sco.ca.gov/ardt_ax_prop_tax_postponement.html for more information. If you have any questions, call (800) 952-5661 or email postponement@sco.ca.gov.

9. SCHEDULE OF FEES AVAILABLE AT OUR WEBSITE: www.countytreasurer.org

Pay taxes online by eCheck, credit/debit card



Convenience Fee Applies for Credit/Debit
www.countytreasurer.org

Make checks payable to:

**Jon Christensen
Riverside County Treasurer
P.O. Box 12005
Riverside, CA 92502-2205**

We will forward your address change to the Assessor's office. Please follow up with them if you have any questions regarding your mailing address at (951) 955-6200.

PRINT CHANGE OF ADDRESS HERE

OFFICE LOCATIONS		
<u>RIVERSIDE</u>	<u>PALM DESERT</u>	<u>TEMECULA</u>
4080 Lemon St 1 st and 4 th floor Riverside CA	38-686 El Cerrito Rd Palm Desert CA	40935 County Center Dr Suite C Temecula CA
Call us or visit our website for current office hours and payment methods		

Owner's Name _____

Permanent Mailing Address _____

City _____ State _____ Zip _____

Phone Number _____

Signature _____

Pay taxes online by eCheck, credit/debit card



Convenience Fee Applies for Credit/Debit
www.countytreasurer.org

Make checks payable to:

**Jon Christensen
Riverside County Treasurer
P.O. Box 12005
Riverside, CA 92502-2205**

We will forward your address change to the Assessor's office. Please follow up with them if you have any questions regarding your mailing address at (951) 955-6200.

PRINT CHANGE OF ADDRESS HERE

OFFICE LOCATIONS		
<u>RIVERSIDE</u>	<u>PALM DESERT</u>	<u>TEMECULA</u>
4080 Lemon St 1 st and 4 th floor Riverside CA	38-686 El Cerrito Rd Palm Desert CA	40935 County Center Dr Suite C Temecula CA
Call us or visit our website for current office hours and payment methods		

Owner's Name _____

Permanent Mailing Address _____

City _____ State _____ Zip _____

Phone Number _____

Signature _____



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OFFICE OF THE TREASURER-TAX COLLECTOR RIVERSIDE COUNTY, CALIFORNIA

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Electronic Fund Transfer Requirements ACH Instructions

Electronic Fund Transfer Requirement & ACH Instructions for SBE and Secured Property Tax Bill Payment

Payments made via 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

To obtain our wiring instructions contact Harsha Thaker (951) 955-3341 or email ttwirepayments@rivco.org.

Our Taxpayer ID # is 958000930.

For ACH - SBE Payments

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

For ACH Secured Property Tax Payments

The following **ADDENDA MUST** be included:

The ten digit Assessment number(s) as shown on the tax statement. (At least one assessment number must be included.)

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 of what assessment number(s) or SBE number are being paid, the date the funds will be transferred to our account, and the dollar amount. Also, include a contact name, phone number and address. Without this information, your payment will not be credited immediately and the payment could be returned resulting in additional costs and penalties applied to your account(s). Please retain your bank confirmation for your records. You may submit your notification of payment via e-mail at EFT@rivco.org or by FAX (951) 955-3932.

If you are paying 15 or more parcels, we are now requiring your payment information be submitted on our website under Online Payment Files. Click on Request Access to obtain a user id and password to access the system. Once you have your logon information, simply enter the assessment number, installment number and amount paid for each parcel that you intend to pay. When you have entered all parcels click continue to enter your contact information and method of payment. When all information has been entered click on finish to save the payment file and receive your confirmation and payment file number. This number must be referenced on your wire transfer or check payment.

You may also electronically pay other taxes not subject to this requirement.

If you should have questions regarding these instructions, please refer to our Frequently Asked Questions. If you have further questions, you may contact our office at (951) 955-3900.

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 2019 33 COUNTY OF RIVERSIDE
 893 EXTENET SYSTEMS (CALIFORNIA) LLC
 DETAIL OF ASSESSMENTS

PER CENT SIGN EQUALS %	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	TANGIBLE TAX	SPECIAL ASSESSMENT
TAX RATE AREA (TRA) 000-001			1.72917			
UNITARY PERSONAL			197,764			
TOTALS TRA 000-001			197,764	197,764	\$3,419.66	

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 2019 33 COUNTY OF RIVERSIDE
 893 EXTENET SYSTEMS (CALIFORNIA) LLC
 TAX RATE AREA TOTALS BY ASSESSEE

T.R.A.	RATE	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	TANGIBLE TAX	SPECIAL ASSESSMENTS LEVY FIXED	TOTAL TAX
000-001	1.72917			197,764	197,764	3,419.66		3,419.66
GRAND TOTALS				197,764	197,764	\$3,419.66		\$3,419.66

**** 1ST INSTALLMENT \$1,709.83 2ND INSTALLMENT \$1,709.83 TOTAL TAXES \$3,419.66 ****

NUMBER	REVENUE DISTRICT	TAX R	ATES BY TAX	RATE AR	EAS (201	8-19)	ATE	ARE	PA	GE 1
		T								
		RATE	00-001	00-002	00-095	00-511		AS		
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				
		TAX R	ATES BY TAX	RATE AR	EAS (201	8-19)			PA	GE 2

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 2019 33 COUNTY OF RIVERSIDE
 893 EXTENET SYSTEMS (CALIFORNIA) LLC
 RECORD OF TAX STATUS

T.R.A.	TOTAL TAX	FIRST INSTALLMENT	FIRST INSTALLMENT WITH PENALTY	SECOND INSTALLMENT	SECOND INSTALLMENT WITH PENALTY & COST
000-001	\$3,419.66	\$1,709.83	\$1,880.81	\$1,709.83	\$1,919.44
GRAND TOTALS	\$3,419.66	\$1,709.83	\$1,880.81	\$1,709.83	\$1,919.44

UTILITY COMPANIES ARE BILLED BY TAX RATE AREA

THIS SUMMARY IS PROVIDED FOR YOUR CONVENIENCE

EXHIBIT 2

EXTENET SYSTEMS (CALIFORNIA) LLC

29620

REFERENCE NO.	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	DISCOUNT TAKEN	AMOUNT PAID
03312019	33893 20181018037001	3/31/2019	1,709.83	0.00	1,709.83
CHECK DATE	CHECK NO.	PAYEE		DISCOUNTS TAKEN	CHECK AMOUNT
4/4/2019	0000029620	VERSIDETAX RIVERSIDE COUNTY TREASURER		0.00	1,709.83



EXTENET SYSTEMS (CALIFORNIA) LLC
 3030 WARRENVILLE ROAD, STE. 340
 LISLE, IL 60532
 PH. (630) 505-3800

COMERICA BANK
 32-75/1110



29620

DATE
4/4/2019

AMOUNT

\$

*****1,709.83

One thousand seven hundred nine and 83 / 100 Dollars

PAY TO THE ORDER OF:

RIVERSIDE COUNTY TREASURER
 PO BOX 12005
 Riverside, CA 92502-2205
 USA

AUTHORIZED SIGNATURE

⑈029620⑈ ⑆111000753⑆ 1881253049⑈

EXTENET SYSTEMS (CALIFORNIA) LLC

28470

REFERENCE NO.	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	DISCOUNT TAKEN	AMOUNT PAID
20181018 112818	33-893 20181018-37-001	11/29/2018	1,709.83	0.00	1,709.83
CHECK DATE	CHECK NO.	PAYEE		DISCOUNTS TAKEN	CHECK AMOUNT
11/29/2018	0000028470	VERSIDETAX RIVERSIDE COUNTY TREASURER		0.00	1,709.83



EXTENET SYSTEMS (CALIFORNIA) LLC
 3030 WARRENVILLE ROAD, STE. 340
 LISLE, IL 60532
 PH. (630) 505-3800

COMERICA BANK
 32-75/1110



28470

DATE
 11/29/2018

AMOUNT

\$ *****1,709.83

One thousand seven hundred nine and 83 / 100 Dollars

PAY
 TO THE
 ORDER
 OF:

RIVERSIDE COUNTY TREASURER
 PO BOX 12005
 Riverside, CA 92502-2205
 USA

AUTHORIZED SIGNATURE

⑈028470⑈ ⑆111000753⑆ 1881253049⑈



LIMITED POWER OF ATTORNEY

ExteNet Systems, LLC (ExteNet) and its subsidiaries hereby appoints Ryan, LLC (Ryan) as representative for the purpose of filing real estate property statements, personal property renditions, and/or assessment appeals, applications or petitions for review of valuation with all counties, appraisal districts and or Assessment Appeal Boards, Boards of Review, or Boards of Equalization: appearing before said Boards; and discussing with the appropriate governmental authorities the assessment of properties owned and leased by this company. Ryan is authorized to receive and inspect confidential tax information and to perform any and all acts that ExteNet can perform with respect to the tax matters described above. Ryan is authorized to receive refund checks on behalf of ExteNet. ExteNet hereby *requests that all questions and requests for information pertaining to the tax matters described above be directed to Ryan* and that a copy of all notices and other written communications pertaining to the tax matters described above be sent to Ryan at the address below:

Attn: Jason R. Patterson
Ryan, LLC
112 East Pecan, Suite 2315
San Antonio, TX 78205

Subsidiaries to include the following:
ExteNet Systems, LLC
Extenet Systems, Inc.
ExteNet Systems (California), LLC
ESI Advanced Wireless Networks LLC
Hudson Fiber Networks Inc
ExteNet Systems New York, Inc.

This limited power of attorney is valid from the date of execution below until revoked by written instrument.

EXECUTED this 2nd day of February 2023.

ExteNet Systems, LLC

DocuSigned by:
By: Saroosh Ahmed
03074A2F167F4F1...

Name: Saroosh Ahmed

Title: EVP - CFO

BOE-892 REV. 29 (12-22)

STATEMENT OF AUTHORIZATION

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

2023

Please return completed form to the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, MIC:61, Sacramento, CA 94279-0061. If you have any questions, you may contact us at 1-916-274-3270.

SBE NUMBER 8093		
COMPANY NAME ExteNet Systems (California) LLC		
ADDRESS 5844 John Hickman Pkwy, Suite 6500		
CITY Frisco	STATE TX	ZIP CODE 75034

DESIGNATED REPRESENTATIVE Ryan LLC - Joe, Molina, Jason Patterson, Hope Hogan		EMAIL ADDRESS joe.molina@ryan.com,jason.patterson@ryan.com, hope.hogan@ryan.com	
ADDRESS 112 E Pecan St., Suite 2315			
CITY San Antonio		STATE TX	ZIP CODE 78205
TELEPHONE NUMBER 210-377-3200		FAX NUMBER 210-263-1655	

Please be advised that the person listed above is authorized to act as our designated representative before the California State Board of Equalization in connection with the assessment of our property. Our designated representative may inspect or copy all information, documents, and records, including narrations and workpapers relating to the appraisal and the assessment of our property during the period January 1, 2022, through December 31, 2022, for the lien date 2023. I understand that this form must be filed annually in order for the representative status to remain current.

OWNER, PARTNER, OR OFFICER'S SIGNATURE <i>Saroosh Ahmed</i> Saroosh Ahmed		DATE 2/28/2023
SIGNATORY'S PRINTED NAME Saroosh 'Ahmed		TITLE EVP & Treasurer

PRINT

23-00040

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 APR 10 PM 12:26

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE
CERTIFIED MAIL[®]



FIRST-CLASS



Ryan[®]

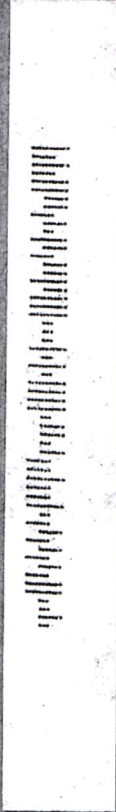
7020 1290 0000 3559 2083

San Antonio, Texas 78205

Riverside County Board of Supervisors
Clerk of the Board of Supervisors
4080 Lemon St, 1st Floor
Suite 127
Riverside CA 92501

ZIP 78205
02 7H
0006022128 APR 04 2023

US POSTAGE **MITNEY BOWES**
\$ 005.230



12:26

CLERK/