

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



ITEM: 2.20
(ID # 25742)

MEETING DATE:
Tuesday, August 27, 2024

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Authorization of denial of State assessed unitary property tax refund claims for Tax Year 2019-20, 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 2019-20 taxes paid on State assessed bills for Southern California Edison Company and Frontier California Inc. ("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

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER

8/12/2024

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: August 27, 2024
xc: Auditor Controller

Kimberly A. Rector
Clerk of the Board

By: *Cindy Gentry*
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:	2024-2025

C.E.O. RECOMMENDATION: Approve.

BACKGROUND:

Summary

The Auditor-Controller is required to calculate the tax rate necessary for the timely and accurate billing of property taxes in Riverside County. The California Constitution XIII, XIII A and various Revenue and Taxation Codes directs the counties on the property tax process, including State assessed unitary property. The Auditor-Controller's Office has received two property tax refund claims from unitary property owners for taxes paid in 2019-20. 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 \$21,705,606.01 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 2019-20. 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 value of all unitary and operating non-unitary property shall be assigned to this tax rate area. No

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

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 2019-20 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 two claims from Southern California Edison Company and Frontier California Inc. were filed with the County in April 2024 as further described in Attachment A. The County has six months after receipt to approve or deny the claims before the claimants may file suit in court. If the County does deny the claims, that starts a six-month statute of limitations in which the claimants must bring suit.

Impact on Residents and Businesses

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

ATTACHMENT A:

Summary of Claims

ATTACHMENT B:

Claim for Refund – Southern California Edison Company

ATTACHMENT C:

Claim for Refund – Frontier California Inc.

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

Dolores Reyna
Dolores Reyna, Principal Management Analyst 8/14/2024

Aaron Gettis
Aaron Gettis, Chief of Deputy County Counsel 8/13/2024



County of Riverside
Auditor-Controller's Office
Property Tax Division

Attachment A

Claim for Refund of Tax Payments

Assessee	Co.	Fiscal Year	Claim Amount	Date Received By County	Date Received By ACO
Southern California Edison Company	33-148	2019-20	\$ 18,936,351.13	4/9/2024	4/26/2024
Frontier California Inc.	33-201	2019-20	\$ 2,769,254.88	4/8/2024	4/26/2024
			<u>\$ 21,705,606.01</u>		



**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 2019/20 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	Amount of Penalty Claim	Total Amount
		18,936,351.13		18,936.351.13
<u>20¹⁹</u>	12/09/2019	\$ 9,468,175.57	\$	\$ 9,468,175.57
<u>20²⁰</u>	04/09/2020	\$ 9,468,175.57	\$	\$ 9,468,175.75
<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 2019/20 Property Tax Payment and supporting payment summary.
Primarily TRAs: 000-001 / 000-095

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: 04/01/2024 Signature: David Lee Title: Property Tax Manager

PROPERTY TAX DEPARTMENT COUNTY OF RIVERSIDE
CLAIMS SECTION
2024 APR 11 AM 11:21

2024-4-158794

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: _____



April 3, 2024

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

To: Board of Supervisors, County of Riverside, California

Enclosed is Southern California Edison Company's Claim for Partial Refund of 2019/20 Property Tax Payment. The Claim for Partial Refund includes a summary of the Riverside County Property Tax paid in 2019-2020 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
Property Tax Manager

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS
2024 APR -9 AM 11:19

Enclosures

PROCEDURE FOR FILING A CLAIM FOR REFUND

The basis for filing a claim for refund is to be found in the Revenue and Taxation Code of the State of California, Section 5096, subdivisions (a) through (f), which reads as follow:

On order of the Board of Supervisors, any taxes paid before or after delinquency shall be refunded if they were:

- (a) Paid more than once.
- (b) Erroneously or illegally collected.
- (c) Illegally assessed or levied.
- (d) Paid on an assessment in excess of the ration of assessed value to the full value of the property as provided in Section 401 by reason of the Assessor's clerical error or excessive or improper assessments attributable to erroneous property information supplied by assesse.
- (e) Paid on an assessment of improvements when the improvements did not exist on the lien date.
- (f) Paid on an assessment in excess of the equalized value of the property as determined pursuant to Section 1611 or 1760 by the County Board of Equalization.

The person filing the claim must be the individual who paid the tax; his guardian, executor or administrator. The claim must be verified and filed within four years of the date on which the taxes were paid, or within one year of the mailing of a notice as prescribed in Section 2635 of the Revenue and Taxation Code.

PLEASE INDICATE THE AMOUNT OF TAXES EXPECT TO BE REFUNDED AS WELL AS THE REASON FOR THE CLAIM.

NOTE: IF THE COUNTY DOES NOT ACT ON THE CLAIM WITHIN SIX MONTHS OF THE DATE OF FILING, THE CLAIM IS DEEMED REJECTED PURSUANT TO REVENUE AND TAXATION CODE SECTION 5414(B).

Mail the completed Claim for Refund of Tax Payment(s) form to:

Riverside County Clerk of the Board of Supervisors

P O BOX 1147

Riverside, CA 92502-1147



CERTIFIED MAIL/RETURN RECEIPT REQUESTED

April 1, 2024

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

CLAIM FOR PARTIAL REFUND OF 2019/20 PROPERTY TAX PAYMENT

To the Honorable Board of Supervisors,

SOUTHERN CALIFORNIA EDISON COMPANY makes a claim for refund, in the amount of \$18,936,351.13, together with applicable interest, in connection with its payment of fiscal year 2019/20 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: 2019/20
Total Payment: \$56,867,954.66
Amount of Claim: \$18,936.351.13

ATTACHMENT 1: GROUNDS 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 \$18,936,351.13 in property taxes levied for fiscal year 2019/2020.

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 9, 2019, Claimant remitted a first installment property tax payment for fiscal year 2019/2020 in the amount of \$28,433,977.33 to the County.
3. On April 9, 2020, Claimant remitted a second installment property tax payment for fiscal year 2019/20, in the amount of \$28,433,977.33, to the County.
4. This claim, filed within four (4) years of the April 9 payment, in accordance with California Revenue and Taxation Code ("Code") section 5097, as interpreted in *McDougall v. County of Marin* (1962) 208 Cal.App.2d 65, seeks a partial property tax refund in the amount of \$18,936,351.13.
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 Code section 721.
6. Article XIII, section 19 of the California Constitution 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 2019/2020, the BOE assessed the value of Claimant's unitary and non-unitary California property in the amount of \$3,228,221,577.

9. Under 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 \$56,867,954.66 for fiscal year 2019/2020.

11. Claimant paid taxes to the County in this same amount for fiscal year 2019/2020.

12. Under Code section 100(b), the County applied a tax rate of 1.7616% to the assessed value of Claimant's unitary and non-unitary California property for fiscal year 2019/2020.

13. Under Code section 93, the County applied an average tax rate of 1.1750% 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 of the California Constitution.

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 fiscal year 2019/20, in the amount of

\$18,936,351.13, 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 *Pacific Bell Telephone Company et al. v. County of Riverside and State Board of Equalization* (Riverside Cty Super. Ct. Dkt No. CVRI2305294), recently appealed to the Fourth District Court of Appeal (Case No. E083505), 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 1, 2024, 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 2019-2020**

<u>NO. OF TAX BILLS</u>	<u>TRA</u>	<u>ASSESSED VALUE</u>	<u>1ST INSTALLMENT</u>	<u>2ND INSTALLMENT</u>	<u>TOTAL</u>	<u>RDG. ADJ.</u>
UNITARY:						
1	000-001	\$2,407,376,033	\$21,213,509.32	\$21,213,509.32	\$42,427,018.64	
NON-UNITARY:						
2	000-095	818,157,327	7,205,225.22	7,205,225.22	14,410,450.44	
3	004-030	230,000	1,278.95	1,278.95	2,557.90	
4	010-145	36,250	209.03	209.03	418.06	
5	010-146	1,000	5.84	5.84	11.68	
6	013-027	3,600	18.87	18.87	37.74	
7	015-007	264,848	1,472.72	1,472.72	2,945.44	
8	021-023	7,200	40.25	40.25	80.50	
9	027-002	682,892	3,797.32	3,797.32	7,594.64	
10	028-028	2,288	12.81	12.81	25.62	
11	053-044	40,400	234.88	234.88	469.76	
12	056-015	133,150	770.59	770.59	1,541.18	
13	059-001	8,416	46.79	46.79	93.58	
14	059-044	1,000	5.56	5.56	11.12	
15	059-100	87,000	483.78	483.78	967.56	
16	059-101	118,650	659.77	659.77	1,319.54	
17	061-021	26,390	164.31	164.31	328.62	
18	061-040	65,000	404.70	404.70	809.40	
19	062-000	700	3.64	3.64	7.28	
20	071-030	162,246	918.64	918.64	1,837.28	
21	071-036	81,675	479.61	479.61	959.22	
22	083-014	349,500	2,015.35	2,015.35	4,030.70	
23	083-020	46,500	268.14	268.14	536.28	
24	085-000	200,000	1,111.62	1,111.62	2,223.24	
25	089-004	8,712	53.37	53.37	106.74	
26	091-002	117,250	700.08	700.08	1,400.16	
27	091-007	800	4.68	4.68	9.36	
28	091-025	12,750	76.09	76.09	152.18	
	Land Bond Debt		5.40	5.40	10.80	
TOTAL NON-UNITARY		820,845,544	7,220,468.01	7,220,468.01	14,440,936.02	
TOTAL RIVERSIDE COUNTY		\$3,228,221,577	\$28,433,977.33	\$28,433,977.33	\$56,867,954.66	

EXCESS PAYMENT CALCULATION

SBE ASSESSED VALUE:

UNITARY	3,219,420,194
NON-UNITARY	<u>8,801,383</u>

TOTAL	<u>3,228,221,577</u>
-------	----------------------

	<u>Actual Rate</u>	<u>County Average Rate</u>	<u>Excess Payment</u>
	1.761588%	1.175000%	
Riverside County	<u>\$56,867,954.66</u>	<u>37,931,603.53</u>	<u>18,936,351.13</u>

**SOUTHERN CALIFORNIA EDISON
RIVERSIDE COUNTY PROPERTY TAX
PROPERTY TAX YEAR 2019-2020**

1st Installment (12/9/2019)

Vendor 0010015461 RIVERSIDE COUNTY TREASURER PO BOX 12005 RIVERSIDE CA 92502-2205		Bank Details MFG Union Bank, N.A. DUE FROM ACCOUNTING,NO 4-700 460 HE OAKLAND CA Bank number: 122000496 Account Number: 2740023945
200594828 JPMC	MST01 W EDI payment	RIVERSIDE COUNTY TREASURER 28,475,334.91- 0.00 12/09/2019
* 20059488		28,475,334.91- 0.00 28,475,334.91- USD

1st Installment payment of \$28,475,334.91 includes payments for SCE and Carrier Solutions (\$28,433,977.33 + \$41,357.58)

2nd Installment (4/9/2020)

Vendor 0010015461 RIVERSIDE COUNTY TREASURER PO BOX 12005 RIVERSIDE CA 92502-2205		Bank Details MFG Union Bank, N.A. DUE FROM ACCOUNTING,NO 4-700 460 HE OAKLAND CA Bank number: 122000496 Account Number: 2740023945
2006094648 JPMC	MST01 W EDI payment	RIVERSIDE COUNTY TREASURER 28,475,334.91- 0.00 04/09/2020
* 20060946		28,475,334.91- 0.00 28,475,334.91- USD

2nd Installment payment of \$28,475,334.91 includes payments for SCE and Carrier Solutions (\$28,475,334.91 + \$41,357.58)



SOUTHERN CALIFORNIA
EDISON[®]
P. O. Box 800
Rosemead, CA 91770

ED 95 3/18 (CW)

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2024 APR -9 AM 11:19

**RETURN RECEIPT
REQUESTED**



9589 0710 5270 1757 2441 02

Retail



RDC 99



92501

U.S. POSTAGE PAID
FCM LG ENV
ARTESIA, CA 90701
APR 04, 2024

\$9.92

R2305P150064-03

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

34



CERTIFIED MAIL/RETURN RECEIPT REQUESTED

March 28, 2024

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

CLAIM FOR PARTIAL REFUND OF 2019/2020 PROPERTY TAX PAYMENT

To the Honorable Board of Supervisors,

FRONTIER CALIFORNIA INC. makes a claim for partial refund, in the amount of \$2,769,254.88, together with applicable interest, in connection with its payment of tax year 2019/2020 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

Assessed by:	California State Board of Equalization
Tax Rate Area:	000-001-1
Fiscal Year:	2019/2020 Tax Year
Second Installment Payment:	\$4,186,561.80
Amount of Claim:	\$2,769,254.88

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS
2024 APR -8 AM 10:04

0024-4-158795

BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX

On April 1, 2020, FRONTIER CALIFORNIA INC. ("Claimant") remitted a second installment property tax payment for tax year 2019/2020, in the amount of \$4,186,561.80, 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 \$2,769,254.88.

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 2019/2020, the County applied a (Code Section 100(b)) tax rate of 1.7613% to the assessed value of Claimant's property.

For tax year 2019/2020, the County applied an (averaged Code Section 93) tax rate of 1.1750% 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 2019/2020 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 2019/2020, in the amount of \$2,769,254.88, 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 PARTIAL 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 26, 2024, at Norwalk, Connecticut.

CHARLES W. ELMS, Jr.

Type or print name

Charles Elms

Charles W. Elms, Jr.

Sr. Director Indirect Taxes,
Corporate Tax

EXHIBIT 1

FRONTIER CALIFORNIA INC.
CLAIM FOR REFUND of 2019/2020 PROPERTY TAX PAYMENT

Tax Year 2019/2020 Property Tax Bill
Issued by County of Riverside



Riverside County Treasurer - Tax Collector

PO BOX 12005 Riverside, CA 92502-2205
4080 Lemon St (1st Floor)
Riverside, CA 92501

Telephone: (951) 955-3900
Toll Free Number: 1 (877) 748-2689
From area codes 951 & 760 only

10/9/2019

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2019
through June 30, 2020

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: FRONTIER CALIFORNIA INC.
C/O FRONTIER COMMUNICATIONS CORPORATION
401 MERRITT 7
NORWALK CT 06851



State Assessed Number	Bill Number
33 - 0201	SBE
Owner January 1, 2019	
Frontier California, Inc.	

IMPORTANT MESSAGES	

Land	\$40,587,587
Structures	\$386,793,416
Business Personal Property	\$49,372,835
Assessed Penalty	\$0
Full Taxable Value	\$476,753,838
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$476,753,838
Tax Rate Per \$100 Value	
Taxes	\$8,370,824.03
Special Assessments & Fixed Charges	\$1,415.54
Land Bond Debt	\$884.03
Total Base Tax Amount	\$8,373,123.60
Add 10% penalty after December 10, 2019	\$4,186,561.80
Add 10% penalty plus cost after April 10, 2020	\$4,186,561.80

RECEIVED

OCT 21 2019

Duff & Pheips Addison, TX

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

IMPORTANT INFORMATION ON REVERSE SIDE

Check here for change of mailing address
Please provide corrections on reverse side

DUE 02/01/2020	
PAY BY 04/10/2020	\$4,186,561.80
IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST	
	\$419,188.77
DELINQUENT 2nd INSTALLMENT AMOUNT	
	\$4,605,750.57
For additional charges see item #5 on reverse	

RIVERSIDE COUNTY
2019-2020 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 0201	SBE

Pay taxes online by e-Check or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by e-Check

or



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

Cannot be paid unless
1st installment is paid

2nd
Installment
Bill Printed On:
10/9/2019

Check here for change of mailing address
Please provide corrections on reverse side

DUE 11/01/2019	
PAY BY 12/10/2019	\$4,186,561.80
IF PAID AFTER 12/10/2019, ADD 10% PENALTY	
	\$418,655.96
DELINQUENT 1st INSTALLMENT AMOUNT	
	\$4,605,217.76
For additional charges see item #5 on reverse	

RIVERSIDE COUNTY
2019-2020 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

SEND THIS STUB WITH YOUR 1ST INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 0201	SBE

Pay taxes online by e-Check or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by e-Check

or



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

1st
Installment
Bill Printed On:
10/9/2019

Office of Peter Michaels
N Street NW #164
Washington, DC 20007

U.S. POSTAGE PAID
FCM LG ENV
WASHINGTON, DC 20007
MAR 28, 2024

\$6.03

R2305H128893-81

Retail



RDC 99



92501

REC'D
CLEARY
2024 APR 18 11:04

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



7022 0410 0000 8957 9194