

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Napa, 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 \$10,142.49 in taxes levied for the fiscal year 2019/2020. 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 1401 Wynkoop St., Ste 500, Denver, CO 80202 and a mailing address of Zayo Group, LLC, Property Tax Department, 1401 Wynkoop St., Ste 500, Denver, CO 80202.
2. For fiscal year 2019/2020, 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 Napa 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 \$20,541.92 (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 \$10,142.49 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: November 1, 2023 at Denver, Colorado.

Name: David R. Schmitz

Title: Director of Property Tax

Signature: DR Schmitz

Exhibit 1



**NAPA COUNTY 2019-2020 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020**

**JAMES B. HUDAK, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 799-000-249-000 FEE NUMBER: 799-000-249-000 LOCATION: Unitary Personal Property LIEN DATE ASSESSEE: ZAYO GROUP LLC	TAX RATE AREA: 090-000 ACRES: 0.00 00000937730	Original bill date 09/10/2019 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-866-269-2015 **SUBJECT TO A SERVICE FEE**
 *****MIXED AADC 936 ZAYO GROUP LLC PROPERTY TAX DEPARTMENT 1621 18th STREET SUITE 100 DENVER CO 80202		<div style="text-align: right; font-size: 24pt; font-weight: bold;">2019-2020</div>

COUNTY VALUES, EXEMPTIONS, AND TAXES			
PHONE NUMBER ADDRESS CHANGE (707) 253-4457 AIRCRAFT (707) 253-4485 BUSINESS PROP (707) 253-4485 EXEMPTION (707) 259-8752 TAX QUESTIONS (707) 253-4311 TAX RATE (707) 253-4577 VALUATION (707) 259-8740 VESSEL (707) 253-4457	VALUE DESCRIPTION PERSONAL PROPERTY	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES 937,730	
NET TAXABLE VALUE 937,730 x 1.000000 = \$9,377.30			
VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS			
PHONE NUMBER (707) 253-4577	TAX CODE 00003	DESCRIPTION UNITARY DEBT SERVICE	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES 937,730 1.190600 11,164.62
AGENCY TAXES + DIRECT CHARGES + FEES			\$11,164.62
1ST INSTALLMENT 11/1/2019 DELINQUENT AFTER 12/10/2019	2ND INSTALLMENT 2/1/2020 DELINQUENT AFTER 04/10/2020	TOTAL TAXES \$20,541.92	

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB			
ASMT NUMBER: 799-000-249-000 FEE NUMBER: 799-000-249-000 LOCATION: Unitary Personal Property CURRENT OWNER: ZAYO GROUP LLC PROPERTY TAX DEPARTMENT 1621 18th STREET SUITE 100 DENVER CO 80202	<div style="font-size: 24pt; font-weight: bold;">2019-2020</div>	MAKE CHECK PAYABLE TO: Napa County Tax Collector 1195 Third Street Suite 108 Napa, CA 94559	<div style="font-size: 24pt; font-weight: bold;">2nd</div> INSTALLMENT
PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/10/2020. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.			
TOTAL AMOUNT DUE 2/1/2020		\$10,270.96	
AFTER APRIL 10, 2020 ADD 10% PENALTY + \$10 COST CHARGE		\$1,037.09	
TOTAL DELINQUENT INSTALLMENT DUE		\$11,308.05	
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2020			

799000249000620198000010270967200001130805120198 04102020

NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB			
ASMT NUMBER: 799-000-249-000 FEE NUMBER: 799-000-249-000 LOCATION: Unitary Personal Property CURRENT OWNER: ZAYO GROUP LLC PROPERTY TAX DEPARTMENT 1621 18th STREET SUITE 100 DENVER CO 80202	<div style="font-size: 24pt; font-weight: bold;">2019-2020</div>	MAKE CHECK PAYABLE TO: Napa County Tax Collector 1195 Third Street Suite 108 Napa, CA 94559	<div style="font-size: 24pt; font-weight: bold;">1st</div> INSTALLMENT
PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 12/10/2019. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.			
TOTAL AMOUNT DUE 11/1/2019		\$10,270.96	
AFTER DECEMBER 10, 2019 ADD 10% PENALTY		\$1,027.09	
TOTAL DELINQUENT INSTALLMENT DUE		\$11,298.05	
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 10, 2019 WITH PAYMENT OF		\$20,541.92	

799000249000620198000010270967100001129805320198 12102019

Exhibit 2

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

Bank of America
ACH R/T 063100277

3268
63-4/630 FL
23948

Zayo Group, LLC
FEIN: 26-2012549

11/19/2019

PAY TO THE ORDER OF Napa County Tax Collector

\$ 10,270.96

Ten Thousand Two Hundred Seventy and 96/100 *****

DOLLARS

Napa County Tax Collector
1195 Third Street, Suite 108
Napa, CA 94559

MEMO

799-000-249-000



AUTHORIZED SIGNATURE

⑈003268⑈ ⑆063000047⑆ 898091315000⑈

COMPLIANCE SOLUTIONS INC

3268

Napa County Tax Collector

11/19/2019
10,270.96

Zayo Group, LLC
FEIN: 26-2012549

Zayo Group, LLC - chk#:3268

10,270.96

COMPLIANCE SOLUTIONS INC

3268

Napa County Tax Collector

11/19/2019
10,270.96

Zayo Group, LLC - chk#:3268

10,270.96

Photo Safe Deposit®
Details on Back.

COMPLIANCE SOLUTIONS INC

242 RANGELINE RD
 LONGWOOD FL 32750-4035
 407-260-1011 PHONE, 407-260-1033 FAX
 MARK@CSILONGWOOD.COM

Zayo Group, LLC
 FEIN: 26-2012549

Bank of America
 ACH R/T 063100277

3776

63-4/630 FL
 23948

4/1/2020

PAY TO THE
 ORDER OF

Napa County Tax Collector

\$ 10270.96

Ten Thousand Two Hundred Seventy and 96/100 *****

DOLLARS

Napa County Tax Collector
 1195 Third Street, Suite 108
 Napa, CA 94559



AUTHORIZED SIGNATURE

MEMO

799-000-249-000

SECURITY FEATURES INCLUDED. DETAILS ON BACK

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COMPLIANCE SOLUTIONS INC

3776

Zayo Group, LLC
 FEIN: 26-2012549

4/1/2020

Napa County Tax Collector

10270.96

Zayo Group, LLC - chk#:0

COMPLIANCE SOLUTIONS INC

3776

4/1/2020

Napa County Tax Collector

10270.96

Zayo Group, LLC - chk#:0