

CLAIM FOR REFUND OF PROPERTY TAXES

RECEIVED

APR 10 2023

To: Board of Supervisors, County of Napa, California

NAPA COUNTY
EXECUTIVE OFFICE

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 \$5,112.03 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 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 \$10,579.08 (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 \$5,112.03, 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: DRS

Exhibit 1



**NAPA COUNTY 2018-2019 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019**

**TAMIE R. FRASIER, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

PROPERTY INFORMATION

ASMT NUMBER: 799-000-249-000 TAX RATE AREA: 090-000
 FEE NUMBER: 799-000-249-000 ACRES: 0.00
 LOCATION: Unitary Personal Property 00000489003
 LIEN DATE ASSESSEE: ZAYO GROUP LLC



ZAYO GROUP LLC
 1621 18th STREET SUITE 100
 DENVER CO 80202

000108 0025519

IMPORTANT MESSAGES

Original bill date 09/06/2018
 PAY TAXES ONLINE: www.countyofnapa.org/tax
 PAY TAXES BY PHONE - Call 1-866-269-2015
 SUBJECT TO A SERVICE FEE

2018-2019

**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 QUESTION (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

489,003

NET TAXABLE VALUE 489,003 x 1.000000 = **\$4,890.02**

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

489,003

1.163400

5,689.06

AGENCY TAXES + DIRECT CHARGES + FEES

\$5,689.06

1ST INSTALLMENT DUE 11/1/2018 DELINQUENT AFTER 12/10/2018	2ND INSTALLMENT DUE 2/1/2019 DELINQUENT AFTER 04/10/2019	TOTAL TAXES
\$5,289.54	\$5,289.54	\$10,579.08

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-249-000
 FEE NUMBER: 799-000-249-000
 DESCRIPTION: Unitary Personal Property 00000489003
 CURRENT OWNER:
 ZAYO GROUP LLC
 1621 18th STREET SUITE 100
 DENVER CO 80202

2018-2019

MAKE CHECK PAYABLE TO:
 Napa County Tax Collector
 1195 Third Street Suite 108
 Napa, CA 94559

2nd
INSTALLMENT

TOTAL AMOUNT DUE 2/1/2019	\$5,289.54
AFTER APRIL 10, 2019 ADD 10% PENALTY + \$10 COST CHARGE	\$538.95
TOTAL DELINQUENT INSTALLMENT DUE	\$5,828.49
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2019	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
 OR POSTMARKED BY 4/10/2019. LATE PAYMENTS WILL BE
 RETURNED FOR PENALTY.

799000249000620180000005289541200000582849620180

NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-249-000
 FEE NUMBER: 799-000-249-000
 DESCRIPTION: Unitary Personal Property 00000489003
 CURRENT OWNER:
 ZAYO GROUP LLC
 1621 18th STREET SUITE 100
 DENVER CO 80202

2018-2019

MAKE CHECK PAYABLE TO:
 Napa County Tax Collector
 1195 Third Street Suite 108
 Napa, CA 94559

1st
INSTALLMENT

THIS AMOUNT DUE 11/1/2018	\$5,289.54
AFTER DECEMBER 10, 2018 ADD 10% PENALTY	\$528.95
TOTAL DELINQUENT INSTALLMENT DUE	\$5,818.49
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 10, 2018 WITH PAYMENT OF	\$10,579.08

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
 OR POSTMARKED BY 12/10/2018. LATE PAYMENTS WILL BE
 RETURNED FOR PENALTY.

799000249000620180000005289541100000581849720180

Exhibit 2

Bank of America
ACH R/T 063100277

1768

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

10/8/2018

PAY TO THE
ORDER OF

Napa County Tax Collector

\$ 10,579.08

Ten Thousand Five Hundred Seventy Nine and 08/100 *****

DOLLARS

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

MEMO

799-000-249-000


AUTHORIZED SIGNATURE

⑈001768⑈ ⑆063000047⑆ 898091315000⑈

Photo Safe Deposit®
Details on Back.

COMPLIANCE SOLUTIONS INC

1768

Napa County Tax Collector

10/8/2018
10,579.08

Zayo Group, LLC
FEIN: 26-2012549

Zayo Group, LLC - chk#: 1768
COMPLIANCE SOLUTIONS INC

10,579.08

1768

Napa County Tax Collector

10/8/2018
10,579.08

Zayo Group, LLC - chk#: 1768

10,579.08