



March 25, 2024

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

County of Contra Costa  
Clerk, Board of Supervisors  
Government Center  
Attn: CLAIMS Division  
1025 Escobar Street  
Martinez, CA 94553

**CLAIM FOR PARTIAL REFUND OF 2019/2020 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 \$313,948.91, together with applicable interest, in connection with its payment of tax year 2019/2020 second installment property tax to Contra Costa County, as described below.

**Name and Address**

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

**Property Description**

Assessed by:	California State Board of Equalization
Tax Rate Area:	000-001
Fiscal Year:	2019/2020 Tax Year
Second Installment Payment:	\$513,554.63
Amount of Claim:	\$313,948.91

## **BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX**

On April 2, 2020, SFPP, L.P. ("Claimant") remitted a second installment property tax payment for tax year 2019/2020, in the amount of \$513,554.63, to the County of Contra Costa (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 \$313,948.91, 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 2019/2020, the County applied a (Code Section 100(b)) tax rate of 1.6865% to the assessed value of Claimant's property.

For tax year 2019/2020, the County applied an (averaged Code Section 93) tax rate of 1.1710% 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 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 \$313,948.91, 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 22, 2024, at Houston, Texas

Edward R. Sklark

*Edward Sklark*  
Vice President – Property Tax

**EXHIBIT 1**

**Tax Year 2019/2020 Property Tax Bill Issued to SFPP, L.P.  
by County of Contra Costa**



**CONTRA COSTA COUNTY**  
**RUSSELL V. WATTS, TREASURER-TAX COLLECTOR**

**UNITARY PROPERTY TAX**  
**FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020**

ASSESSED TO:

**SFPP, L.P.**  
 c/o Kinder Morgan Energy Partners, L.P.  
 1100 Town & Country Road  
 Orange, CA 92868

NOTICE DATE: **October 07, 2019**

ACCOUNT NUMBER: **461**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$ 0	\$60,901,825	\$ 0	\$60,901,825
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6865%	\$1,027,109.26	\$513,554.63	\$513,554.63

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2019-2020, as reported by the State Board of Equalization. Pursuant to Section 2503.2 of the Revenue & Taxation Code, all taxpayers making single or aggregate tax payment(s) of FIFTY THOUSAND DOLLARS (\$50,000) or more are required to send payments via electronic funds transfer (EFT) or by wire. If you have any questions, call (925) 957-2828 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Danielle Goodbar, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

ACCOUNT NUMBER: <b>461</b>	FISCAL YEAR: <b>2019 - 2020</b>	ISSUE DATE: <b>OCTOBER 07, 2019</b>
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MAKE CHECK PAYABLE TO:

**CONTRA COSTA COUNTY**  
**TAX COLLECTOR**  
 P. O. BOX 631  
 MARTINEZ, CA 94553-0063

**UNITARY**  
**PROPERTY TAX BILL**  
 (THIS STUB MUST  
 ACCOMPANY PAYMENT)

**2<sup>ND</sup>**

**INSTALLMENT**

**DUE BY**  
**FEB. 1, 2020**      **\$513,554.63**

**DELINQUENT**  
**AFTER 5:00 P.M.**      **\$564,930.09**  
**APR. 10, 2020**  
 (INCLUDES 10% PENALTY + \$20 COST)

**TO PAY FULL TAX**      **\$1,027,109.26**  
**BY DEC. 10, 2019**

SFPP, L.P.

ACCOUNT NUMBER: <b>461</b>	FISCAL YEAR: <b>2019 - 2020</b>	ISSUE DATE: <b>OCTOBER 07, 2019</b>
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**TAX COLLECTOR**  
 P. O. BOX 631  
 MARTINEZ, CA 94553-0063

**UNITARY**  
**PROPERTY TAX BILL**  
 (THIS STUB MUST  
 ACCOMPANY PAYMENT)

**1<sup>ST</sup>**

**INSTALLMENT**

**DUE BY**  
**NOV. 1, 2019**      **\$513,554.63**

**DELINQUENT**  
**AFTER 5:00 P.M.**      **\$564,910.09**  
**DEC. 10, 2019**  
 (INCLUDES 10% PENALTY)

**TO ENSURE PROPER POSTING & CREDIT**  
**OF PAYMENT, PLEASE SEND BACK**  
**COUPONS ALONG WITH YOUR PAYMENTS.**

SFPP, L.P.