

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Contra Costa, California

The undersigned as Chief Financial Officer, 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 \$62,202.25 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 Golden State Water Company (formerly known as, Southern California Water Company) a corporation duly organized and existing under the laws of the State of California and a wholly owned subsidiary of American States Water Company, with its principal place of business located at 630 E. Foothill Blvd, San Dimas, CA 91773-1212.
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 Contra Costa 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 \$203,499.72 (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 \$62,202.25, 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 Contra Costa 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: December 6, 2023 at San Dimas, California.

Name: Eva G. Tang

Title: Chief Financial Officer

Signature:


A handwritten signature in black ink that reads "Eva G. Tang". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Exhibit 1



CONTRA COSTA COUNTY
RUSSELL V. WATTS, TREASURER-TAX COLLECTOR
UNITARY PROPERTY TAX
FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020

ASSESSED TO:

Golden State Water Company
Attn: Tax Department
630 E. Foothill Blvd.
San Dimas, CA 91773-1212

NOTICE DATE: **October 07, 2019**

ACCOUNT NUMBER: **101**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$718,512	\$7,403,991	\$3,943,891	\$12,066,394
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6865%	\$203,499.72	\$101,749.86	\$101,749.86

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: 101	FISCAL YEAR: 2019 – 2020	ISSUE DATE: OCTOBER 07, 2019
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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)

DUE BY FEB. 1, 2020	\$101,749.86
DELINQUENT AFTER 5:00 P.M. APR. 10, 2020 (INCLUDES 10% PENALTY + \$20 COST)	\$111,944.84
TO PAY FULL TAX BY DEC. 10, 2019	\$203,499.72

Golden State Water Company

2ND

INSTALLMENT

ACCOUNT NUMBER: 101	FISCAL YEAR: 2019 – 2020	ISSUE DATE: OCTOBER 07, 2019
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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)

DUE BY NOV. 1, 2019	\$101,749.86
DELINQUENT AFTER 5:00 P.M. DEC. 10, 2019 (INCLUDES 10% PENALTY)	\$111,924.84
TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.	

Golden State Water Company

1ST

INSTALLMENT

Exhibit 2

Payment Confirmation Print

12/03/2019 15:08:43

Your Reference Number is: 34185

Access Code:	10309910
Jurisdiction:	California
Authority:	7614 - CALIFORNIA PROPERTY - CONTRA ✓
Legal Name:	GOLDEN STATE WATER COMPANY ✓
Taxpayer ID:	***** 101 ✓
Tax Type:	11012 ✓
Period Ending Date:	12/10/2019 ✓
Tax Bill Year and Sequence:	190001 ✓
Payment Amount:	101749.86 ✓
Payment Due Date:	12/04/2019 ✓

Payment Confirmation Print

04/08/2020 22:08:43

Your Reference Number is: 83801

Access Code:	10309910
Jurisdiction:	California
Authority:	7614 - CALIFORNIA PROPERTY - CONTRA
Legal Name:	GOLDEN STATE WATER COMPANY
Taxpayer ID:	***** 101
Tax Type:	11022
Period Ending Date:	04/10/2020
Tax Bill Year and Sequence:	180001
Payment Amount:	101749.86
Payment Due Date:	04/10/2020

Ryan
Ryan, LLC.
ATTN: Todd Heinrichs
777 108th Ave, Ste 825
Bellevue, WA 98004

**

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

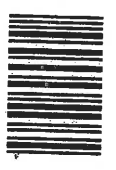


9589 0720 5270 1006 3541 49

Retail



RDC 99



94553

U.S. POSTAGE F
FCM LG ENV
FEDERAL WAY,
DEC 08, 2023

\$6.18

R2305K132770-1

Clerk of the Board
Contra Costa County Board of
Supervisors
1025 Escobar Street, 1st Floor
Martinez, CA 94553

ATTACHMENT B