

**TransBay Cable, LLC**  
**700 Universe Blvd. - PSX/JB,**  
**Juno Beach, FL 33408**

April 4, 2024

Board of Supervisors  
County of Contra Costa  
1025 Escobar Street, 1<sup>st</sup> Floor,  
Martinez, CA 94553

Attention: Clerk of the Board

Re: Claim for Refund of Property Taxes Paid  
Claimant: TransBay Cable, LLC  
Tax Year: 2019-20

To the Honorable Board of Supervisors of the County of Contra Costa:

TransBay Cable, LLC hereby claims a refund of property taxes paid, pursuant to Division 1, Part 9, Chapter 5, Article 1 of the California Revenue and Taxation Code sections 5096 and 5097, et seq., erroneously and illegally assessed against Claimant by the County of Contra Costa, California for Tax Year 2019-20, and erroneously and illegally collected from Claimant by the County Tax Collector for that Tax Year.

Claimant requests that an order of the Board of Supervisors be issued directing the proper officials of the County of Contra Costa to refund to Claimant the sum of \$1,042,412 for property taxes levied by and paid by Claimant to the Contra Costa County Tax Collector for Tax Year 2019-20, including interest thereon and attorney's fees and costs as required by law, statute, or rule.

In support of this Claim for Refund, Claimant states:

1. Claimant is and at all times herein mentioned was a corporation duly authorized to do business under the laws of the State of California, with its principal place of business located at 700 Universe Blvd. - PSX/JB, Juno Beach, FL 33408.
2. For Tax Year 2019-20, the California State Board of Equalization determined the assessed value of Claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and of Revenue and Taxation Code section 721. Pursuant to its authority under Revenue and Taxation Code section 756, the State Board of Equalization transmitted assessment roll values showing Claimant's unitary and nonoperating property in the County of Contra Costa. On the basis of this

assessment, taxes were calculated and levied on Claimant's property in the County of Contra Costa for the 2019-20 Tax Year in the sum of \$3,410,336 (Exhibit 1). Claimant mailed its payment prior to April 10, 2020, which then cleared as of, which then cleared as of April 14, 2020. (Exhibit 2).

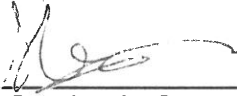
3. Claimant is entitled to a refund of a portion of these taxes in the amount of \$1,042,412 plus appropriate interest, on grounds that such taxes were illegally assessed and levied, and/or erroneously and illegally collected, for the following reasons:
  - a. The property tax rate used to compute Claimant's property taxes for Tax Year 2019-20 exceeded the rate applied in the same Tax Year to other locally-assessed property in the County of Contra Costa in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco* (1985) 37 Cal.3d 859.
  - b. The property tax assessment against Claimant's property in the County of Contra Costa and the taxes collected on that assessment, which were assessed and collected pursuant to Revenue and Taxation Code section 100(b)(2), violated Article XIII, section 1 of the California Constitution ("Uniformity Clause").
  - c. The property tax assessment against Claimant's property in the County of Contra Costa and the taxes collected on that assessment, which were assessed and collected pursuant to Revenue and Taxation Code section 100(b)(2), violated the Fourteenth Amendment of the United States Constitution ("Equal Protection Clause").
  - d. If the California Court of Appeal in *County of Santa Clara v. Superior Court of Santa Clara County* (2023) 87 Cal. App. 5th 347 is eventually upheld, then the property tax assessment against Claimant's property in the County of Contra Costa and the taxes collected on that assessment were in excess of the amount permitted under Article XIII, section 2(a) of the California Constitution ("Proposition 13").

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- e. If, in the future, Claimant identifies additional grounds for its Claim for Refund herein, Claimant reserves its right to supplement or amend this Claim for Refund to state additional facts to support such grounds.
4. Claimant has duly and timely paid all property taxes assessed and levied by the County of Contra Costa. No refund of the aforementioned taxes, or any part thereof, has been previously paid to Claimant.

Respectfully submitted,

TRANSBAY CABLE, LLC

By:   
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Stephanie Castaneda  
Assistant Vice President

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VERIFICATION

I, Stephanie Castaneda, am the Assistant Vice President for TransBay Cable, LLC, Claimant in the foregoing Claim for Refund ("Claim"). I am authorized to make this Verification for and on behalf of TransBay Cable, LLC.

I have read the foregoing Claim and know its contents. I am informed and believe, and on that basis allege, that the matters stated in the Claim are true.

I declare under penalty of perjury under the laws of the State of Florida that the foregoing is true and correct.

Executed on April 4, 2024 in Juno Beach, FL.

  
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Stephanie Castaneda