



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 \$10,492.34, 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
City, State Zip:	Houston, TX 77002
Attention:	Edward Sklark, Vice President - Property Tax
Email:	Edward_Sklark@kindermorgan.com
Telephone:	713.369.9256

Property Description

Assessed by:	California State Board of Equalization
Tax Rate Area:	Local – Rights of Way
Fiscal Year:	2019/2020 Tax Year
Second Installment Payment:	\$34,326.23
Amount of Claim:	\$10,492.34

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 \$34,326.23, 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 \$10,492.34, plus accrued interest.

Claimant is **NOT** subject to the assessment jurisdiction of the California State Board of Equalization, pursuant to article XIII, section 19 of the California Constitution. Rather, Claimant is subject to the **LOCAL** assessment jurisdiction of Contra Costa County.

For tax year 2019/2020, the County erroneously 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 was required to apply a LOCAL (Code Section 93) tax rate of 1.1710% to the assessed value of Claimant's 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.

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 \$10,492.34, plus accrued interest, based on the difference between the tax rate erroneously applied by the County to the assessed value of Claimant's property and the correct tax rate that must be 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.
For LOCALLY ASSESSED Property
by County of Contra Costa**



CONTRA COSTA COUNTY
RUSSELL V. WATTS, TREASURER-TAX COLLECTOR
RIGHTS OF WAY
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**
LOCAL

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
			\$4,070,707
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6865%	\$68,652.46	\$34,326.23	\$34,326.23

This is your notice for **RIGHTS OF WAY 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: 461	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

RIGHTS OF WAY
TAX BILL
 (THIS STUB MUST
 ACCOMPANY PAYMENT)

DUE BY FEB. 1, 2020	\$34,326.23
DELINQUENT AFTER 5:00 P.M. APR. 10, 2020 (INCLUDES 10% PENALTY + \$20 COST)	\$37,778.85
TO PAY FULL TAX BY DEC. 10, 2019	\$68,652.46

SFPP, L.P.

2ND

INSTALLMENT

ACCOUNT NUMBER: 461	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

RIGHTS OF WAY
TAX BILL
 (THIS STUB MUST
 ACCOMPANY PAYMENT)

DUE BY NOV. 1, 2019	\$34,326.23
DELINQUENT AFTER 5:00 P.M. DEC. 10, 2019 (INCLUDES 10% PENALTY)	\$37,758.85
TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.	

SFPP, L.P.

1ST

INSTALLMENT