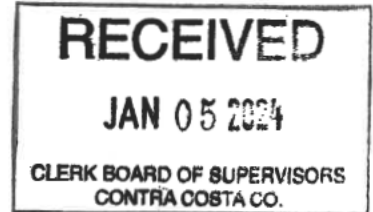


**CLAIM FOR REFUND OF PROPERTY TAXES**

To: Board of Supervisors, County of Contra Costa California

The undersigned as ExteNet Systems (California) LLC., 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 \$19,600.92 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 ExteNet Systems (California) LLC., a limited liability company duly organized and existing under the laws of the State of Illinois, with its principal place of business located at 3030 Warrenville Road, Lisle Illinois 60532.
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 \$ 69,084.56 (Exhibit 1) and paid by claimant on full on or about December 5, 2019 and April 10, 2020 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$19,600.92 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.

**ATTACHMENT A**

Dated: October 26, 2023, at 112 East Pecan, Suite 2315, San Antonio, TX 78205.

Name: Hope M Hogan

Title: Authorized Agent

Signature: 

# **EXHIBIT 1**

ATTACHMENT A



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

ASSESSED TO:

**Extenet Systems (California) LLC**  
**3030 Warrentville Rd, Ste 340**  
**Lisle, IL 60532**

NOTICE DATE: **October 07, 2019**

ACCOUNT NUMBER: **8093**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$ 0	\$21,001	\$4,075,327	\$4,096,328
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6865%	\$69,084.56	\$34,542.28	\$34,542.28

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)

<b>ACCOUNT NUMBER: 8093</b>	<b>FISCAL YEAR: 2019 – 2020</b>	<b>ISSUE DATE: OCTOBER 07, 2019</b>
-----------------------------	---------------------------------	-------------------------------------

MAKE CHECK PAYABLE TO:

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

**Extenet Systems (California) LLC**

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

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

**INSTALLMENT**

**DUE BY**  
**FEB. 1, 2020** **\$34,542.28**

**DELINQUENT**  
**AFTER 5:00 P.M.** **\$38,016.50**  
**APR. 10, 2020**  
**(INCLUDES 10% PENALTY + \$20 COST)**

**TO PAY FULL TAX** **\$69,084.56**  
**BY DEC. 10, 2019**

<b>ACCOUNT NUMBER: 8093</b>	<b>FISCAL YEAR: 2019 – 2020</b>	<b>ISSUE DATE: OCTOBER 07, 2019</b>
-----------------------------	---------------------------------	-------------------------------------

MAKE CHECK PAYABLE TO:

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

**Extenet Systems (California) LLC**

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

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

**INSTALLMENT**

**DUE BY**  
**NOV. 1, 2019** **\$34,542.28**




**DELINQUENT**  
**AFTER 5:00 P.M.** **\$37,996.50**  
**DEC. 10, 2019**  
**(INCLUDES 10% PENALTY)**

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

# **EXHIBIT 2**

ATTACHMENT A

REFERENCE NO.	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	DISCOUNT TAKEN	AMOUNT PAID
8093 12042019		12/4/2019	34,542.28	0.00	34,542.28
CHECK DATE	CHECK NO.	PAYEE		DISCOUNTS TAKEN	CHECK AMOUNT
12/5/2019	0000094405	CONTRATAX Contra Costa County Tax Collector		0.00	34,542.28

	<b>EXTENET SYSTEMS, INC.</b> 3030 WARRENVILLE ROAD, STE 340 Lisle, IL 60532 PH. (630) 505-3800	<b>COMERICA BANK</b> 32-75/1110	<b>94405</b> <small>BR/CA/CA/CA</small>
		DATE 12/5/2019	AMOUNT \$ *****34,542.28
Thirty-four thousand five hundred forty-two and 28/100 Dollars			
PAY TO THE ORDER OF:	Contra Costa County Tax Collector PO BOX 631 Martinez, CA 94553-0063 USA	 AUTHORIZED SIGNATURE	
		<small>Photo Safe Deposit</small> <small>Details on Back</small>	

80745

EXTENET SYSTEMS INC,  
SUNTRUST BANK AS COLLATERAL AGENT,  
SECURED PARTY U/DACA DTD 3/26/16  
3030 WARRENVILLE RD STE 340  
LISLE IL 60532-3633

\_\_\_\_\_

see page 5

**Commercial Checking statement**

April 1, 2020 to April 30, 2020  
Account number [REDACTED]

**Account summary**

<b>Beginning balance on April 1, 2020</b>	[REDACTED]
<b>Plus deposits</b>	
Electronic deposits	[REDACTED]
Paper deposits	[REDACTED]
Transfers from other accounts	[REDACTED]
<b>Less withdrawals</b>	
Checks	[REDACTED]
Electronic (EFT) withdrawals	[REDACTED]
Other withdrawals	[REDACTED]
Fees and service charges	[REDACTED]
Transfers to other accounts	[REDACTED]
<b>Ending balance on April 30, 2020</b>	[REDACTED]

**To contact us**

**Call**  
(800) 925-2160  
Hearing impaired (TDD 800 822-6546)

**Visit our web site**  
www.comerica.com

**Write to us**  
COMERICA BANK  
P.O. BOX 650282  
DALLAS, TX 75265-0282

**Important information**

The Account Balance Fee for this statement period for this account is \$0.125/\$1,000. The Account Balance Fee for this statement period for this account is \$0.125/\$1,000. Notice of change to our Funds Availability Policy and The Terms of Your Account. We are making changes to our Comerica Business and Personal Deposit Account Contract, Funds Availability Policy. In section 6.04 Longer Delays May Apply, the reference to \$5,000 is increased to \$5,525. In section 6.06 Special Rules for New Customers, each reference to \$5,000 is increased to \$5,525. The result of this change is that in the circumstances when the updated dollar amounts apply, more money will be available to you sooner. The Funds Availability changes are effective 7/1/2020.

**Thank you**

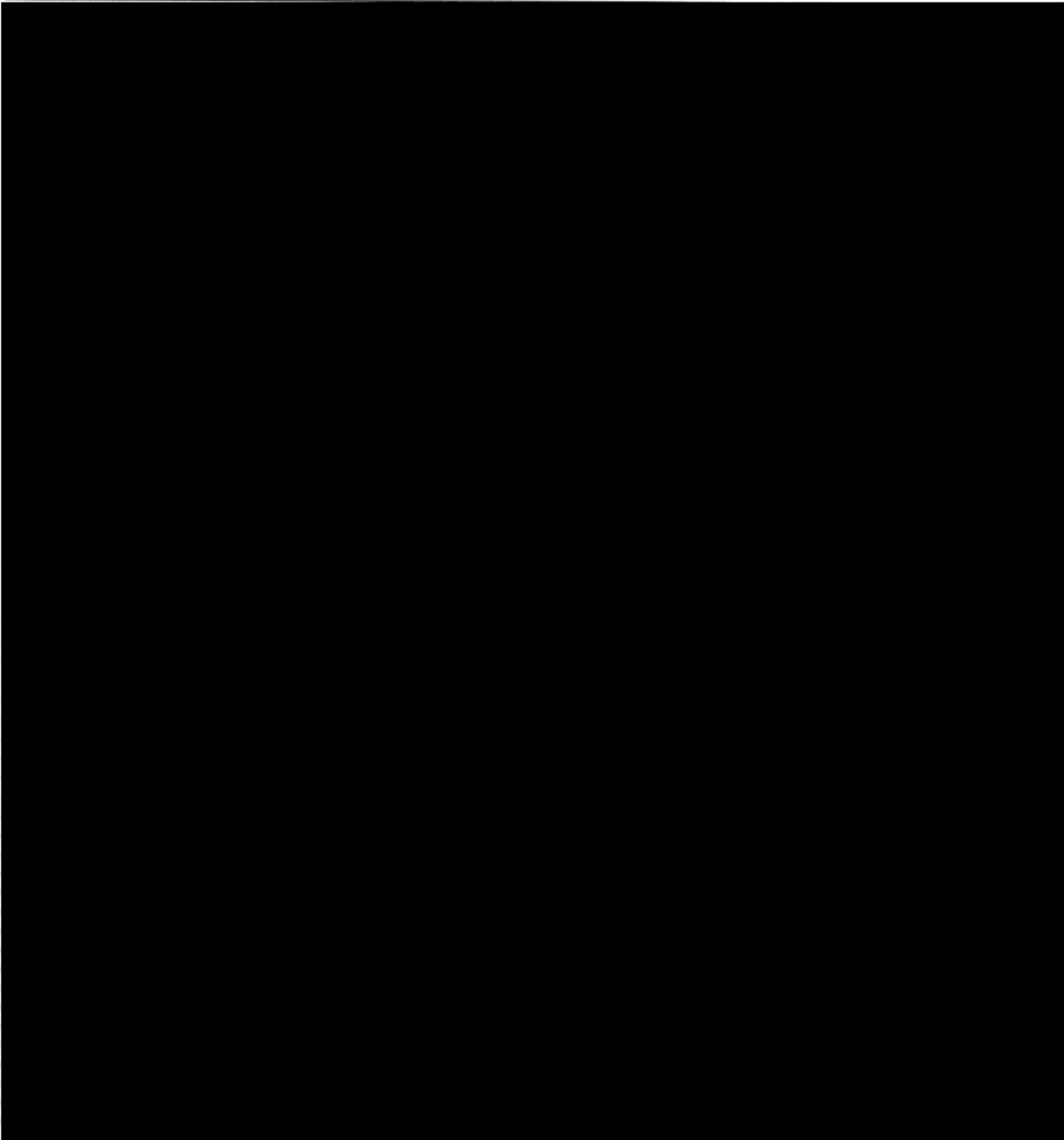
**Commercial Checking statement**  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Commercial Checking account details:** [REDACTED]

**Electronic deposits this statement period**

Date	Amount	Activity	Reference numbers	
			Customer	Bank



Commercial Checking statement  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Commercial Checking: [REDACTED]

Electronic deposits this statement period (continued)

Date	Amount	Activity	Reference numbers	
			Customer	Bank
[REDACTED]				

Paper deposits this statement period

Date	Amount (\$)	Reference numbers		Date	Amount (\$)	Reference numbers	
		Customer	Bank			Customer	Bank
[REDACTED]							

Transfer from other accounts this statement period

Date	Amount	Activity	Bank reference number
[REDACTED]			



Commercial Checking statement  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Commercial Checking: [REDACTED]

Check #97146 Page 5 \$34,525.28- Contra Costa

**Checks paid this statement period (continued)**

\* Symbol indicates a break in check number sequence

# Symbol indicates an original item not enclosed

@ Symbol indicates a break in check number sequence and an original item not enclosed

Check Number	Amount	Date Paid	Bank Reference Number	Check Number	Amount	Date Paid	Bank Reference Number
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	#97146	-34,542.28	Apr 01	0970404361
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Commercial Checking statement  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Commercial Checking: [REDACTED]

**Checks paid this statement period (continued)**

\* Symbol indicates a break in check number sequence

# Symbol indicates an original item not enclosed

@ Symbol indicates a break in check number sequence and an original item not enclosed

Check Number	Amount	Date Paid	Bank Reference Number	Check Number	Amount	Date Paid	Bank Reference Number
[REDACTED]							

**Commercial Checking statement**  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_

**Commercial Checking:** [REDACTED]

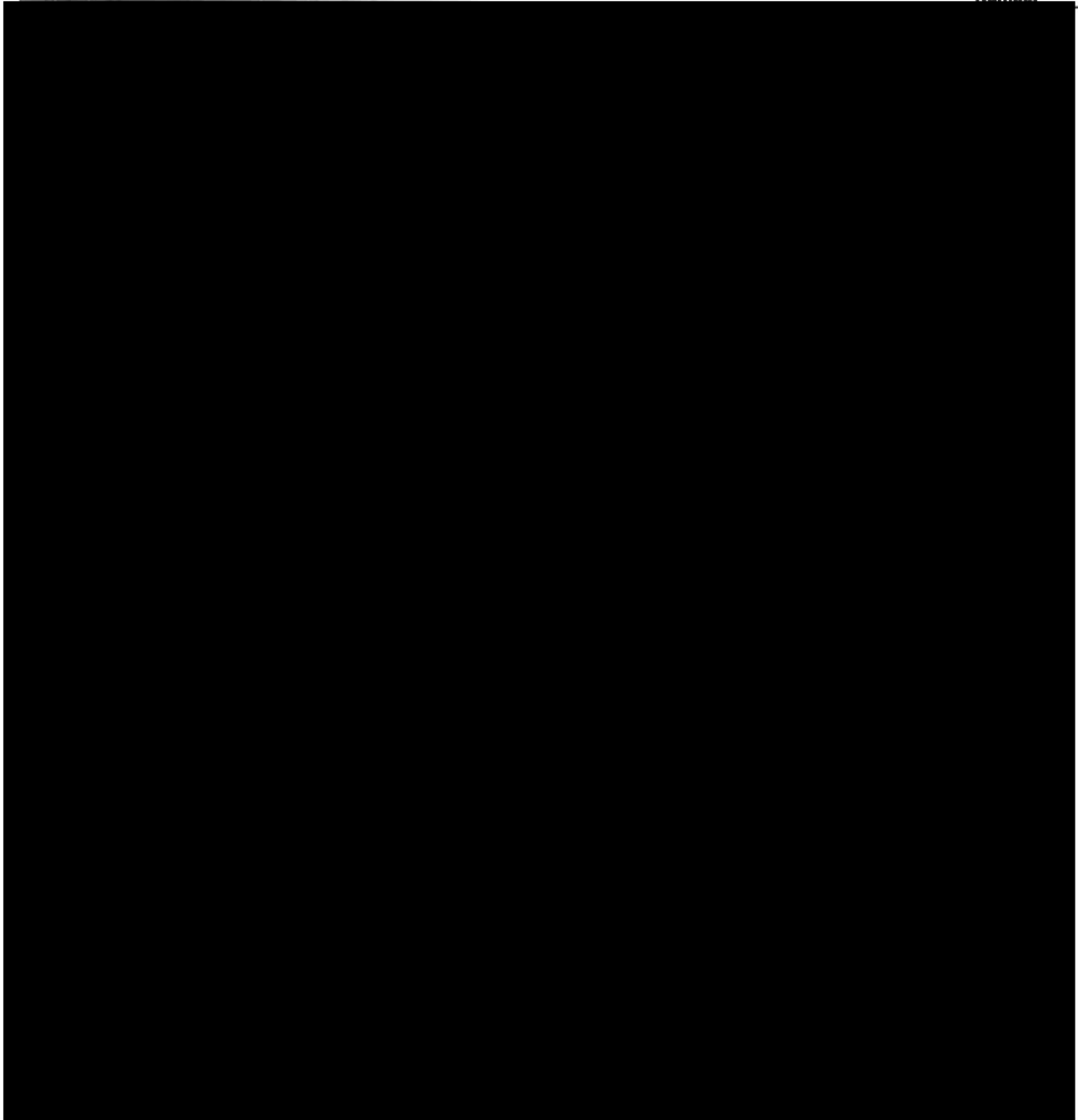
**Checks paid this statement period (continued)**

\* Symbol indicates a break in check number sequence

# Symbol indicates an original item not enclosed

@ Symbol indicates a break in check number sequence and an original item not enclosed

Check Number	Amount	Date Paid	Bank Reference Number	Check Number	Amount	Date Paid	Bank Reference Number
--------------	--------	-----------	-----------------------	--------------	--------	-----------	-----------------------



Commercial Checking statement  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Commercial Checking: [REDACTED]

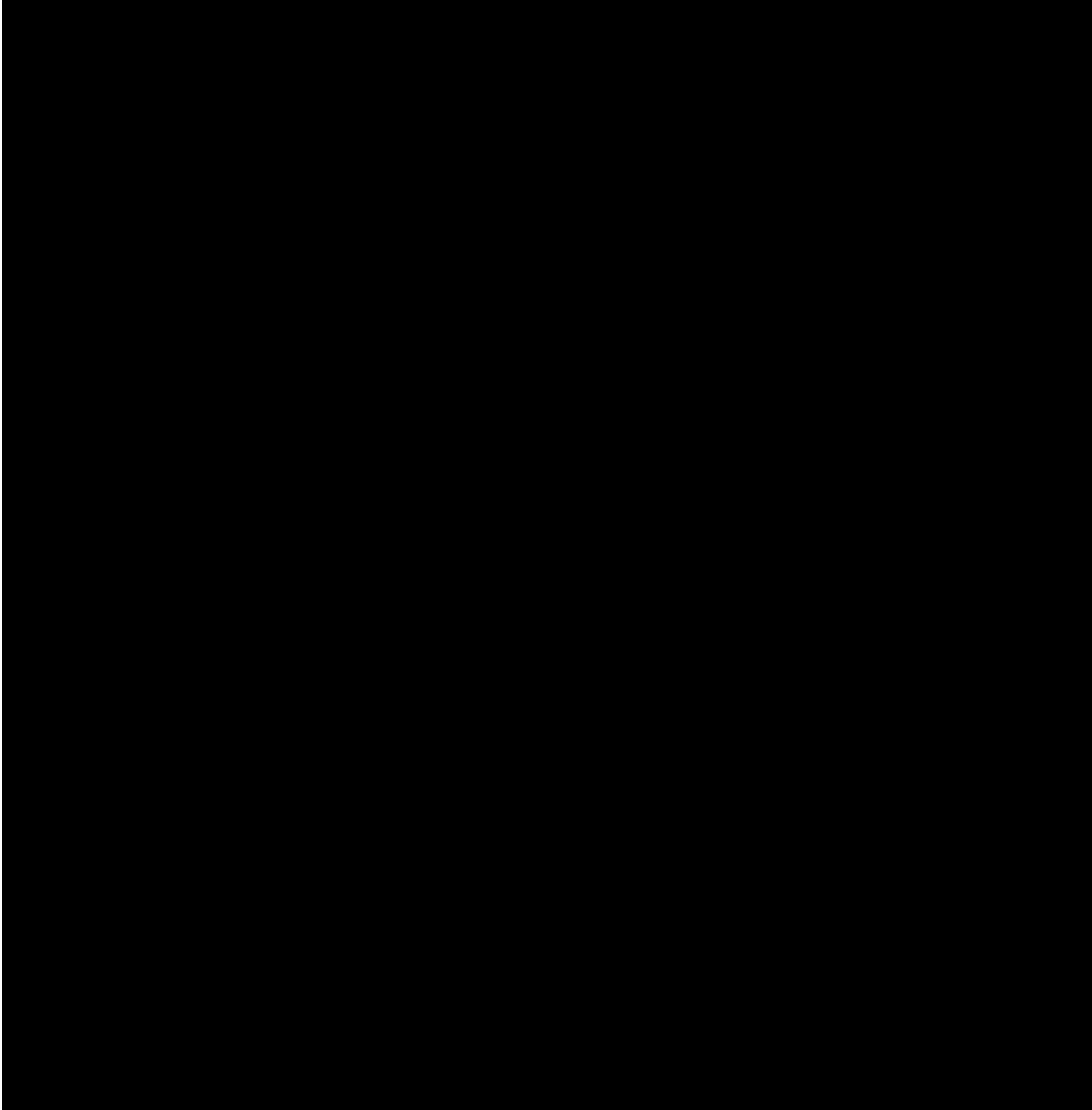
**Checks paid this statement period (continued)**

\* Symbol indicates a break in check number sequence

# Symbol indicates an original item not enclosed

@ Symbol indicates a break in check number sequence and an original item not enclosed

Check Number	Amount	Date Paid	Bank Reference Number	Check Number	Amount	Date Paid	Bank Reference Number
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**Commercial Checking statement**  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Commercial Checking:** [REDACTED]

**Checks paid this statement period (continued)**

\* Symbol indicates a break in check number sequence

# Symbol indicates an original item not enclosed

@ Symbol indicates a break in check number sequence and an original item not enclosed

Check Number	Amount	Date Paid	Bank Reference Number	Check Number	Amount	Date Paid	Bank Reference Number
[REDACTED]							

**Commercial Checking statement**  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Commercial Checking:** [REDACTED]

**Electronic withdrawals this statement period**

Date	Amount (\$)	Activity	Reference numbers	
			Customer	Bank
[REDACTED]				

Commercial Checking statement  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Commercial Checking:** [REDACTED]

**Electronic withdrawals this statement period (continued)**

Date	Amount (\$)	Activity	Reference numbers	
			Customer	Bank
[REDACTED]				

**Other withdrawals this statement period**

Date	Amount (\$)	Activity	Bank reference number
[REDACTED]			

**Fees and service charges this statement period**

Date	Amount (\$)	Activity	Bank reference number
[REDACTED]			

**Commercial Checking statement**  
April 1, 2020 to April 30, 2020

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Commercial Checking:** [REDACTED]

**Transfers to other accounts this statement period**

Date	Amount (\$)	Activity	Bank reference number
[REDACTED]			
[REDACTED]			

Commercial Checking:

**PLEASE EXAMINE THIS STATEMENT PROMPTLY**

**Reporting Errors and Unauthorized Transactions**

**Personal Accounts: Electronic Funds Transfers:** In Case of Errors (including unauthorized electronic transactions) or Questions About Your Electronic Transfers: Call us at the telephone number printed on the first page of this statement or write us at the address printed on the first page of this statement as soon as you can, if you think this statement or your receipt is wrong or if you need more information about a transfer on the statement or receipt. For pre-authorized transfers (e.g., insurance payments, etc.), call us at the telephone number printed on the first page or write us at Comerica Bank – Electronic Services Department, Attn: Research, P.O. Box 75000, Detroit, Michigan 48275-7570. For Comerica ATM Card or Comerica Check Card transactions, call us at the telephone number printed on the first page or write us at Comerica Bank – Electronic Processing, P.O. Box 75000, Detroit, Michigan 48275-7584. We must hear from you no later than 60 days after we sent you the FIRST statement on which the Error or problem appeared.

When reporting the Error: (1) tell us your name and account number (if any); (2) describe the Error (an Error includes an unauthorized electronic funds transfer) or the electronic transfer you are unsure about, and explain as clearly as you can why you believe it is an Error or why you need more information; and (3) tell us the dollar amount of the suspected Error or the transaction you question.

We will investigate your complaint and will correct any Error promptly. If we take more than 10 business days (20 business days for new accounts) to do this, we will credit your account for the amount you think is in Error so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not provide provisional credit to your account.

**Comerica Check Card Transactions:** Notwithstanding the above information, if your account was debited for a transaction resulting from the use of your Comerica Check Card or Check Card number (does not apply to ATM Cards or Visa Check Cards that are not activated), you may have additional rights and protections. See the Comerica Business and Personal Deposit Account Contract for specific information.

**Checks and Other Non-Electronic Funds Transfer Transactions:** If you need a copy of a check or additional information about a transaction, you can call us at the telephone number on the first page of this statement. State law and the terms of the Business and Personal Deposit Contract govern your liability and the Bank's for fraudulent checks and non electronic funds transfer transactions. The best way to limit your possible loss is to report any unauthorized activity involving your account as soon as possible but always within 30 days of when we sent the statement to you or otherwise made the information available to you. See the Comerica Business and Personal Deposit Contract for further details.

**Business Accounts: Electronic Transactions:** If you think this statement shows an Error (an Error includes an unauthorized electronic transaction) or an ATM receipt you received is wrong or if you need more information about an electronic transaction listed on the statement, call or write us as soon as possible at the telephone number or address printed on the first page but always within 30 days of when we first made the information available to you regarding the transaction. For pre-authorized transfers (e.g., insurance payment, etc.), call us at the telephone number printed on the first page or write us at Comerica Bank – Electronic Services Department, Attn: Research, P.O. Box 75000, Detroit, Michigan 48275-7570. For Comerica ATM Card or Comerica Business Check Card transactions, call us at the telephone number printed on the first page or write us at Comerica Bank – Electronic Processing, P.O. Box 75000, Detroit, Michigan 48275-7584. For all claims related to an electronic transaction, we must hear from you no later than 30 days after we first made the information available to you regarding the transaction otherwise you may waive your right to recover for the loss you incurred. Call or write us as soon as possible at the telephone number or address printed on the first page and (1) tell us your name and account number; (2) describe the Error or transaction you are unsure about, and explain as clearly as you can why you believe it is an Error or why you need more information; and (3) tell us the dollar amount of the suspected Error. We reserve the right to require that you complete an affidavit regarding claims of unauthorized transactions. If we timely receive your claim, we will investigate your claim and correct any Errors within the time frame required by law. If the claim is for an unauthorized electronic transaction and we find your claim genuine, we will process your claim in accordance with ACH rules or other applicable electronic clearinghouse rules. To the extent we recover we will refund to you the recovery. If an electronic transaction, including wire transfer was conducted in accordance with the terms of an electronic service you agreed to obtain from us, the terms of that agreement will govern whether the transaction in question is authorized or not.

**Comerica Business Check Card Transactions:** If your account was debited for a transaction resulting from the use of your Comerica Business Check Card or Check Card number (does not apply to ATM Cards or Visa Check Cards that are not activated) or if your claim is related to an electronic debit transaction resulting from the use of your Comerica Check Card or Check Card number, you may have rights and protections in addition to those described above. See the Comerica Business and Personal Deposit Account Contract for specific information.

**Checks and Other Non-Electronic Transactions:** If you need a copy of a check or additional information about a non-electronic transaction, you can call us at the telephone number on the first page of this statement. State law and the terms of the Business and Personal Deposit Contract govern your liability and the Bank's for fraudulent checks and non electronic transactions. The best way to limit your possible loss is to report any unauthorized activity involving your account as soon as possible but always within 30 days of when we sent the statement to you or otherwise made the information available to you. See the Business and Personal Deposit Contract for further details. You should keep this statement for your records.

**Balancing Your Account:** For assistance on how to balance your account, please call us at the phone number listed on your account statement or visit your local Comerica banking center.





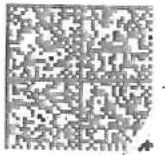
Weston Centre  
112 East Pecan Street  
Suite 2315  
San Antonio, Texas 78205

PLACE STICKER AT TOP OF ENVELOPE  
OF THE RETURN ADDRESS FOR POSTAL  
**CERTIFIED MAIL**



7021 0950 0001 8362 5944

FIRST-CLASS



US POST  
ZIP 78205  
02 7H  
000602212E

**RECEIVED**  
JAN 05 2024  
CLERK BOARD OF SUPERVISORS  
CONTRA COSTA CO.

Contra Costa County Board of Supervisors  
Clerk of the Board  
11780 San Pablo Avenue, Suite D  
El Cerrito, CA 94530