

Original



1233 W Loop S  
Suite 1500  
Houston, TX 77027  
Tel. 713.629.0090  
Fax 713.629.0227

[www.ryan.com](http://www.ryan.com)

**RETURN RECEIPT REQUESTED**  
**VIA CERTIFIED MAIL #9214 8969 0099 9790 1649 5219 08**

October 12, 2023

Clerk of the Board  
Solano County Board of Supervisors  
675 Texas Street, Suite 6500, 6th Floor  
Fairfield, CA 94533

**RE: CLAIM FOR REFUND OF PROPERTY TAXES**  
**Taxpayer: California Northern Railroad**  
**SBE Number:810**

**RECEIVED**

**DEC 13 2023**

**Solano County  
CAO**

Enclosed please find two copies of the Claim for refund of property tax for the above referenced taxpayer.

If you have any questions, please contact me at 713.629.0090 or [Ashley.moore@Ryan.com](mailto:Ashley.moore@Ryan.com).

Sincerely,

A handwritten signature in black ink, appearing to read "Ashley Moore", with a stylized, wavy line for the surname.

**Ryan, LLC**  
Ashley Moore  
Taxpayer's Representative  
Enclosures – As Stated

Original

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Solano, California

The undersigned as California Northern Railroad, 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 \$8,036.24 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 San Joaquin Valley Railroad, a limited liability company duly organized and existing under the laws of the State of Oregon, with its principal place of business located at 200 Meridian Centre Ste 300 Rochester, NY 14618.
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 Fresno 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 \$26,178.13 (Exhibit 1) and paid by claimant on full on or about April 4, 2019 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$8,036.24, 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 Fresno 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 A, section 1 of the California Constitution.
- c. The excess taxes are direction violation of the Railroad Revitalization and Regulatory Reform Act of 1976, 49 U.S.C. Section 11501 (b) (3).

4. No refund of said taxes, or any part thereof, has been previously made.

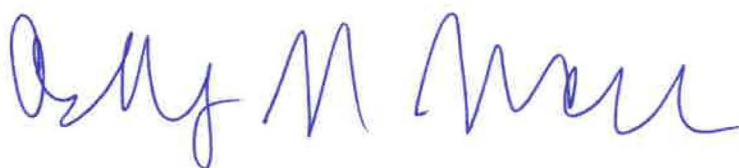
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: November 28, 2023 at 1233 West Loop S STE1500 Houston, TX 77027.

Name: Ashley N Moore

Title: Authorized Agent

Signature:

A handwritten signature in blue ink, appearing to read 'Ashley N Moore', is written over a light blue horizontal line.