



April 27, 2022

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED AND EMAIL clerkoftheboard@cccounty.us

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

Dear Sir or Madam:

This correspondence constitutes claims for refund of a portion of the unitary property tax payments Union Pacific Railroad Company made to the County for the following tax years:

2018-2019 Tax Year 2019-2020 Tax Year 2020-2021 Tax Year 2021-2022 Tax Year

We are making these claims pursuant to the provisions of Chapter 5, Article 1 of the California Revenue and Taxation Code, Cal. Rev. & Tax. §§ 5096 et seq. and assert that a portion of Union Pacific's 2018-2022 tax payments should be refunded for the reasons set forth in Exhibit A to this correspondence.

Union Pacific is seeking refunds of the following amounts, with interest:

Tax Year	Refund Amount	Date Paid
2018-2019	\$92,941.89, plus interest	3/11/19
2019-2020	\$102,617.07, plus interest	3/11/20
2020-2021	\$140,088.53, plus interest	3/11/21
2021-2022	\$152,679.18, plus interest	3/11/22
Total Amount of Refund:	\$488,326.67, plus interest	

We are herewith filing these refund claims, along with the attached statement of grounds, tax bill, and proof of payment, with the Board of Supervisors of the County.

I certify under penalty of perjury that I have the authority to make this claim on behalf of Union Pacific, and that the information contained therein is true and correct to the best of my knowledge based on the records of the company.

Should you have any questions or require additional information, please contact me directly at (402) 544-4872 or ramorgan@up.com.

Sincerely,

Robert A. Morgan

General Director - Property Tax

Gold Golfory

Encl.

COUNTY OF CONTRA COSTA CLAIM FOR REFUND OF TAX PAYMENT(S)

Ma		rst: <u>Union Pacific Rai</u> 100 <u>Douglas Street, S</u> Zip: <u>68</u>	Stop 1640	Last: <u>n/a</u> City: Omaha act No.; <u></u>	44-4872
Acc Pro	ount Number: <u>84</u> perty Address: <u>Un</u>	3. itary Property in SBI	ETRA 000-002 Cit	y: <u>N/A</u>	Zip: N/A
(commo	encing with Section unty of Riverside,	5096), I am (we a	re) herewith filing t	his claim with the	nue and Taxation Code Board of Supervisors of made for the following
	Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
	2018-19	3/11/19	92,941.89		92,941.89 + interest
	to be not completely to the national	ALSO ASSELT ARRESTS REPORTED TO SERVICE AND TO 10 A RETURNISHMEN AND THE RESULT OF THE PROPERTY OF THE PROPERT		T DOXESTANCE AND A STATE OF THE	tinterest
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the	e) claim that the wh following reasons (Attached Exhibit A.	use attachments if r		it) for the year(s) a	s shown is (are) void for
true to t refu	and correct; that the filing of this claim	he taxes and/or per m; that the amoun nt or to any other p	nalties sought to be its herein claimed a person for claimant	refunded were paid are correct; and no s benefit; and if ac	nia that the foregoing is d within four years prior part thereof has been ting on behalf of a legal e and correct.
Date	e: 4/26/22	Signature: 1	a Clark	Title: <u>JP T</u>	1X UPRR

COUNTY OF CONTRA COSTA CLAIM FOR REFUND OF TAX PAYMENT(S)

Mailing Address: State: <u>Nebraska</u>	First: <u>Union Pacific</u> 1400 Douglas Stre Zip	et. Stop 1640	Last:n/a City: Omaha act No.:H02:	544-4872	
Account Number: Property Address:	843. Unitary Property in	SBE TRA 000-002 Cit	y: <u>N/A</u>	Zip: N/A	
mencing with Sec	tion 5096), I am (w	apter 5, Article 1, of t e are) herewith filing t a refund of taxes and	his claim with the	Board of Superviso	rs c
Fiscal Year(Refund is Claimed		Amount of Tax Claim	Amount of Penalty Claim	Total Amount	
2019-20	3/11/20	\$102,617.07	and the second s	\$ 102,617.07	+
2020-2	1 3/11/21		- V	\$ 140,088.53 \$ 140,088.53	1
	San San and 1997			Ш	
2021 - 22		1996 Joseph Dymano Colombia	y**		
(we) claim that the he following reason see Attached Exhibit	e whole assessment ns (use attachments t A. der penalty of perju	(part of the assessmer	he State of Californ	s shown is (are) voic	fo is

Union Pacific Railroad Company Refund Claim Form Exhibit A Statement of Grounds for the Refund Claim

Union Pacific seeks a refund of a portion of the property taxes it has paid to the County on the grounds that portion was illegally levied and collected in violation of federal and state law.

The County has applied a tax rate to the assessed value of Union Pacific's property that exceeds the tax rate generally applicable to commercial and industrial property. This excessive tax rate violates Section 306(1)(c) of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified at 49 U.S.C. Section 11501(b)(3), which bars state and local governments from levying or collecting an ad valorem tax on railroad property at a tax rate that is higher than the tax rate generally applicable to commercial and industrial property in the same assessment jurisdiction. Multiple court decisions recognize that because there is no specific rate for commercial and industrial property under California law, the appropriate benchmark rate to determine a violation of Section 11501(b)(3) is the average tax rate for all property. See BNSF Railway Company v. County of Alameda, 7 F.4th 874 (9th Cir. 2021) and Trailer Train Company v. State Board of Equalization, 697 F.2d 860, 867 (9th Cir.), cert. denied, 464 U.S. 846 (1983). The County has applied a tax rate to Union Pacific's property that exceeds this benchmark rate, in violation of 49 U.S.C. § 11501(b)(3).

For similar reasons, the tax rate the County has applied to Union Pacific's property also violates California law, including, without limitation, Article XIII, Section 19 of the California Constitution, which requires that railroad and utility property "be subject to taxation to the same extent and in the same manner as other property." In *ITT World Comm. v. City and County of San Francisco*, 37 Cal.3d 859, 693 P2d 811 (1985), the California Supreme Court held this provision means that state-assessed public utility and railroad property must be subject to the same tax rate as locally assessed property. The County has applied a tax rate to Union Pacific's property that exceeds the tax rate for locally assessed property, in violation of California law.

Because the County has applied an excessive tax rate to Union Pacific's property in violation of federal and state law, the excessive taxes were illegally levied and erroneously and illegal collected, entitling Union Pacific to a refund under Cal. Rev. & Tax Code § 5096 et seq. Union Pacific seeks a refund of the excessive portion of the taxes it has paid, plus interest, costs, attorneys' fees, and any other relief that may be permitted under Cal. Rev. & Tax Code § 5096 et seq. or any other applicable statute, law, or regulation.

Union Pacific is filing this claim with the Board of Supervisors, the Treasurer/Tax Collector, and the California State Board of Equalization, as applicable. For further information, please contact Robert Morgan, Union Pacific General Director of Property Tax, at (402) 544-4872.



CONTRA COSTA COUNTY RUSSELL V. WATTS, TREASURER-TAX COLLECTOR

FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019

ASSESSED TO:

NOTICE DATE: October 10, 2018

ACCOUNT NUMBER: 843

Union Pacific Railroad Company c/o Tax Dept 1400 Douglas St, Stop 1640 Omaha, NE 68179-1640

	VALUA	TION	
Land	Improvements	Personal Property	Total Assessed Value
\$8,863,205	\$6,654,168	\$3,809,284	\$19,326,657
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6269%	\$314,425.38	\$157,212.69	\$157,212.69

This is your notice for RAILROAD PROPERTY TAX in Contra Costa County for the fiscal year 2018-2019, 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)



CONTRA COSTA COUNTY RUL LLL V. WATTS, TREASURER-TAX COL. .TOR

RAILROAD PROPERTIES FISCAL YEAR JULY 1. 2019 TO JUNE 30, 2020

ASSESSED TO:

NOTICE DATE: October 07, 2019

ACCOUNT NUMBER: 843

Union Pacific Railroad Company c/o Tax Dept 1400 Douglas St, Stop 1640 Omaha, NE 68179-1640

	VALUA	TION	
Land	Improvements	Personal Property	Total Assessed Value
\$8,739,125	\$6,561,014	\$3,755,956	\$19,056,095
Assessed Value Tax Rafe	Total Tax Due	First Installment	Second Installment
1.6865%	\$321,381.04	\$160,690.52	\$160,690.52

This is your notice for RAILROAD 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: 843

FISCAL YEAR: 2019 - 2020

ISSUE DATE: OCTOBER 07, 2019

MAKE CHECK PAYABLE TO:

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

Union Pacific Railroad Company

RAILROAD PROPERTIES

TAX BILL (THIS STUB MUST ACCOMPANY PAYMENT)



INSTALLMENT

DUE BY FEB. 1, 2020

\$160,690.52

DELINQUENT AFTER 5:00 P.M. \$176,779.57

APR. 10, 2020

(INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX BY DEC. 10, 2019

\$321,381,04

ACCOUNT NUMBER: 843

FISCAL YEAR: 2019 - 2020

ISSUE DATE: OCTOBER 07, 2019

MAKE CHECK PAYABLE TO:

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

Union Pacific Railroad Company

RAILROAD PROPERTIES

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

INSTALLMENT

DUE BY NOV. 1, 2019 \$160,690.52

DELINQUENT

AFTER 5:00 P.M. DEC. 10, 2019

\$176,759.57

(INCLUDES 10% PENALTY)

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



CONTRA COSTA COUNTY

R. SELL V. WATTS, TREASURER-TAX CC. ECTOR

RAILROAD PROPERTIES FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021

ASSESSED TO:

NOTICE DATE: October 26, 2020

ACCOUNT NUMBER: 843

Union Pacific Railroad Company c/o Tax Dept 1400 Douglas St, Stop 1640 Omaha, NE 68179-1640

	VALUA	ATION	
Land	Improvements	Personal Property	Total Assessed Value
\$9,719,305	\$7,296,896	\$4,177,224	\$21,193,425
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8320%	\$388,263.54	\$194,131.77	\$194,131.77

This is your notice for RAILROAD PROPERTY TAX in Contra Costa County for the fiscal year 2020-2021, 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: 843 FISCAL YEAR: 2020 - 2021 ISSUE DATE: OCTOBER 26, 2020

MAKE CHECK PAYABLE TO:

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

Union Pacific Railroad Company

RAILROAD PROPERTIES TAX BILL

(THIS STUB MUST ACCOMPANY PAYMENT)

INSTALLMENT

DUE BY FEB. 1, 2021

\$194,131,77

DELINQUENT AFTER 5:00 P.M.

\$213,564.94

APR. 10, 2021

(INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX BY DEC. 10, 2020

\$388,263.54

ACCOUNT NUMBER: 843

FISCAL YEAR: 2020 - 2021

ISSUE DATE: OCTOBER 26, 2020

MAKE CHECK PAYABLE TO:

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

Union Pacific Railroad Company

RAILROAD PROPERTIES TAX BILL (THIS STUB MUST

ACCOMPANY PAYMENT)

INSTALLMENT

DUE BY NOV. 1, 2020 \$194,131.77

DELINQUENT

AFTER 5:00 P.M. DEC. 10, 2020

\$213,544.94

(INCLUDES 10% PENALTY)

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



CONTRA COSTA COUNTY RUSSELL V. WATTS, TREASURER-TAX COLLECTOR

RAILROAD PROPERTIES FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022

ASSESSED TO:

NOTICE DATE: October 14, 2021

ACCOUNT NUMBER: 843

Union Pacific Railroad Company c/o Tax Dept 1400 Douglas St, Stop 1640 Omaha, NE 68179-1640

	VALUA	ATION	
Land	Improvements	Personal Property	Total Assessed Value
\$10,725,900	\$8,052,611	\$4,609,845	\$23,388,356
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8168%	\$424,919.64	\$212,459.82	\$212,459.82

This is your notice for RAILROAD PROPERTY TAX in Contra Costa County for the fiscal year 2021-2022, 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) 608-9512 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Marcela Perez, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

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UNION PACIFIC RAILROAD COMPANY
Property Tax Department
1400 Douglas Street, Stop 1640
Omaha, NE 68179 - 1640













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