CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: NEIL & JANET MACKENZIE ASSESSOR'S PARCEL NUMBER: 0584071070000

MAILING ADDRESS: [redacted] PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04	Nov 15, 04	$49.80	$0	$49.80
2004-05	Nov 15, 04	$49.80	$0	$49.80

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

Claimant seeks the refund of only the tax imposed by the Morongo Valley Community Services District ("District") pursuant to Measure Z, submitted to the voters at the March 2, 2004, Primary Election ("Measure Z Tax"). The Measure Z Tax is billed at $49.80 per year, per parcel. Measure Z Taxes for fiscal years 2003-04 and 2004-05 were collected together (for a total of $99.60) on the 2004-05 County property tax bill. Claimant thus claims a refund of $99.60. Claimant contends the Measure Z Tax is "illegally assessed or levied" and "illegally collected" under Revenue and Taxation Code section 5096 for the following reasons:

Article 13, section 1 of the California Constitution requires all general taxes on property to be ad valorem (assessed according to value). Proposition 13 limits ad valorem property taxes to the one percent general tax collected by counties. Cal. Const., art. 13A, sec. 1(a). In addition to the ad valorem general tax, local voters may approve non-ad valorem "special taxes," but they require approval by a two-thirds vote. Cal. Const., art. 13A, sec. 4. "Special taxes" are taxes imposed for specific purposes. Cal. Const., art. 13C, sec. 1(d).

The Measure Z Tax is a non-ad valorem general tax on property. It is levied at the flat rate of $49.80 per year, per parcel. According to Resolution 03-01 by which the District Board adopted the Measure Z Tax, according to the ballot question by which the tax was submitted to the voters, and according to the tax bill, the Measure Z Tax is a "general tax," imposed "for general governmental purposes." The District declared the tax passed with the approval of only 56.24% of the vote.

The constitution does not permit a non-ad valorem general tax on property. Nor does it permit any general tax beyond the one percent county tax. Although special taxes are permitted, the Measure Z Tax cannot qualify as a valid special tax because it did not garner two-thirds approval.

Finally, the enabling act under which the District was formed, Government Code section 61000, *et seq.*, does not authorize the District to levy a tax of this sort. Special districts, such as the Morongo Valley Community Services District, are creatures of statute and have only the powers conferred upon them by the Legislature. The District's enabling act nowhere authorizes it to levy the Measure Z tax. (For the District's pre-Proposition 13 taxing authority, see Gov. Code §§ 61751, 61755.) Moreover, any tax levied by a special district is, by definition, a special tax requiring a two-thirds vote. For these reasons, the tax is invalid and must be refunded.

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to filing this claim; that the amounts herein claimed are correct and no part thereof has heretofore been refunded to the claimant or to any other person for claimant's benefit; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf and that the title shown below is true and correct.

11-15-04 — Date

Neil Mackenzie — Signature

Title (If claim is made on behalf of a legal entity)

IMPORTANT NOTICE:
This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitations on filing claims and lawsuits for refund of property taxes.

MAIL TO:
Clerk of the Board of Supervisors
385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF PAYMENT

CLAIM FOR REFUND OF TAX PAYMENTS

COUNTY OF SAN BERNARDINO

STATE OF CALIFORNIA

(Please type or print clearly)

CLAIMANT: JOHN W. NEVINS

ASSESSOR'S PARCEL NUMBER: 0581201150000 0581201010000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
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2004-05		$49.80	$0	$49.80

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11/12/04
Date

Signature

OWNER
Title
(If claim is made on behalf of a legal entity)

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CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)

CLAIMANT: _____ ASSESSOR'S PARCEL NUMBER: _____

MAILING ADDRESS: _____ PROPERTY ADDRESS: _____

_____ _____

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_____	_____	_____
Date	Signature	Title (If claim is made on behalf of a legal entity)

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mail to:

CLERK OF THE MORONGO VALLEY COMMUNITY SERVICES DISTRICT
11207 OcotilloStreet
Morongo Valley CA 92256

FORM MUST BE SIGNED AND RETURNED WITH PROOF OF PAYMENT

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: Steele, Thomas F.

ASSESSOR'S PARCEL NUMBER: 0583057060000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04		$49.80	$0	$49.80
2004-05		$49.80	$0	$49.80

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

Claimant seeks the refund of only the tax imposed by the Morongo Valley Community Services District ("District") pursuant to Measure Z, submitted to the voters at the March 2, 2004, Primary Election ("Measure Z Tax"). The Measure Z Tax is billed at $49.80 per year, per parcel. Measure Z Taxes for fiscal years 2003-04 and 2004-05 were collected together (for a total of $99.60) on the 2004-05 County property tax bill. Claimant thus claims a refund of $99.60. Claimant contends the Measure Z Tax is "illegally assessed or levied" and "illegally collected" under Revenue and Taxation Code section 5096 for the following reasons:

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The constitution does not permit a non-ad valorem general tax on property. Nor does it permit any general tax beyond the one percent county tax. Although special taxes are permitted, the Measure Z Tax cannot qualify as a valid special tax because it did not garner two-thirds approval.

Finally, the enabling act under which the District was formed, Government Code section 61000, *et seq.*, does not authorize the District to levy a tax of this sort. Special districts, such as the Morongo Valley Community Services District, are creatures of statute and have only the powers conferred upon them by the Legislature. The District's enabling act nowhere authorizes it to levy the Measure Z tax. (For the District's pre-Proposition 13 taxing authority, see Gov. Code §§ 61751, 61755.) Moreover, any tax levied by a special district is, by definition, a special tax requiring a two-thirds vote. For these reasons, the tax is invalid and must be refunded.

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11/12/04
Date

Thomas F Steele
Signature

Title
(If claim is made on behalf of a legal entity)

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MAIL TO:
Clerk of the Board of Supervisors
385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

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4

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: MARC BEVERLY

ASSESSOR'S PARCEL NUMBER: 058207-106000C

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

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2003-04	11/01/04	$49.80	$0	$49.80
2004-05	11/01/04	$49.80	$0	$49.80

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

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11/10/04
Date

Marc Beverly
Signature

OWNER
Title
(If claim is made on behalf of a legal entity)

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385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

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CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: [illegible] ASSESSOR'S PARCEL NUMBER: 0581071160000

MAILING ADDRESS: [redacted] PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04		$49.80	$0	$49.80
2004-05		$49.80	$0	$49.80

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Date	Signature	Title (If claim is made on behalf of a legal entity)
[illegible]	Theresa [illegible]	

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WITH PROOF OF PAYMENT

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: CAROLE ADAMS

ASSESSOR'S PARCEL NUMBER 0584095040000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

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2003-04	10-804	$49.80	$0	$49.80
2004-05	10 804	$49.80	$0	$49.80

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11-10-04	Carole Adams	
Date	Signature	Title (If claim is made on behalf of a legal entity)

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Clerk of the Board of Supervisors
385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

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CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: RUTH SUTTON

ASSESSOR'S PARCEL NUMBER: 0581091320000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04		$49.80	$0	$49.80
~~2004-05~~		~~$49.80~~	~~$0~~	~~$49.80~~

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

Claimant seeks the refund of only the tax imposed by the Morongo Valley Community Services District ("District") pursuant to Measure Z, submitted to the voters at the March 2, 2004, Primary Election ("Measure Z Tax"). The Measure Z Tax is billed at $49.80 per year, per parcel. Measure Z Taxes for fiscal years 2003-04 and 2004-05 were collected together (for a total of $99.60) on the 2004-05 County property tax bill. Claimant thus claims a refund of $99.60. Claimant contends the Measure Z Tax is "illegally assessed or levied" and "illegally collected" under Revenue and Taxation Code section 5096 for the following reasons:

Article 13, section 1 of the California Constitution requires all general taxes on property to be ad valorem (assessed according to value). Proposition 13 limits ad valorem property taxes to the one percent general tax collected by counties. Cal. Const., art. 13A, sec. 1(a). In addition to the ad valorem general tax, local voters may approve non-ad valorem "special taxes," but they require approval by a two-thirds vote. Cal. Const., art. 13A, sec. 4. "Special taxes" are taxes imposed for specific purposes. Cal. Const., art. 13C, sec. 1(d).

The Measure Z Tax is a non-ad valorem general tax on property. It is levied at the flat rate of $49.80 per year, per parcel. According to Resolution 03-01 by which the District Board adopted the Measure Z Tax, according to the ballot question by which the tax was submitted to the voters, and according to the tax bill, the Measure Z Tax is a "general tax," imposed "for general governmental purposes." The District declared the tax passed with the approval of only 56.24% of the vote.

The constitution does not permit a non-ad valorem general tax on property. Nor does it permit any general tax beyond the one percent county tax. Although special taxes are permitted, the Measure Z Tax cannot qualify as a valid special tax because it did not garner two-thirds approval.

Finally, the enabling act under which the District was formed, Government Code section 61000, *et seq.*, does not authorize the District to levy a tax of this sort. Special districts, such as the Morongo Valley Community Services District, are creatures of statute and have only the powers conferred upon them by the Legislature. The District's enabling act nowhere authorizes it to levy the Measure Z tax. (For the District's pre-Proposition 13 taxing authority, see Gov. Code §§ 61751, 61755.) Moreover, any tax levied by a special district is, by definition, a special tax requiring a two-thirds vote. For these reasons, the tax is invalid and must be refunded.

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to filing this claim; that the amounts herein claimed are correct and no part thereof has heretofore been refunded to the claimant or to any other person for claimant's benefit; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf and that the title shown below is true and correct.

Nov
Date

Ruth A. Sutton
Signature

Title
(If claim is made on behalf of a legal entity)

IMPORTANT NOTICE:
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MAIL TO:
Clerk of the Board of Supervisors
385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF PAYMENT

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: RUTH SUTTON

ASSESSOR'S PARCEL NUMBER: 0581091310000 ~~0404969 18~~

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04	OCT 22, 04	$49.80	$0	$49.80
~~2004-05~~	~~[illegible]~~	~~$49.80~~	~~$0~~	~~$49.80~~

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

Claimant seeks the refund of only the tax imposed by the Morongo Valley Community Services District ("District") pursuant to Measure Z, submitted to the voters at the March 2, 2004, Primary Election ("Measure Z Tax"). The Measure Z Tax is billed at $49.80 per year, per parcel. Measure Z Taxes for fiscal years 2003-04 and 2004-05 were collected together (for a total of $99.60) on the 2004-05 County property tax bill. Claimant thus claims a refund of $99.60. Claimant contends the Measure Z Tax is "illegally assessed or levied" and "illegally collected" under Revenue and Taxation Code section 5096 for the following reasons:

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The Measure Z Tax is a non-ad valorem general tax on property. It is levied at the flat rate of $49.80 per year, per parcel. According to Resolution 03-01 by which the District Board adopted the Measure Z Tax, according to the ballot question by which the tax was submitted to the voters, and according to the tax bill, the Measure Z Tax is a "general tax," imposed "for general governmental purposes." The District declared the tax passed with the approval of only 56.24% of the vote.

The constitution does not permit a non-ad valorem general tax on property. Nor does it permit any general tax beyond the one percent county tax. Although special taxes are permitted, the Measure Z Tax cannot qualify as a valid special tax because it did not garner two-thirds approval.

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Date	Signature	Title (If claim is made on behalf of a legal entity)

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CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: Marvin Ross

ASSESSOR'S PARCEL NUMBER: 0581241320000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04	11/01/04	$49.80	$0	$49.80
2004-05	11/01/04	$49.80	$0	$49.80

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

Claimant seeks the refund of only the tax imposed by the Morongo Valley Community Services District ("District") pursuant to Measure Z, submitted to the voters at the March 2, 2004, Primary Election ("Measure Z Tax"). The Measure Z Tax is billed at $49.80 per year, per parcel. Measure Z Taxes for fiscal years 2003-04 and 2004-05 were collected together (for a total of $99.60) on the 2004-05 County property tax bill. Claimant thus claims a refund of $99.60. Claimant contends the Measure Z Tax is "illegally assessed or levied" and "illegally collected" under Revenue and Taxation Code section 5096 for the following reasons:

Article 13, section 1 of the California Constitution requires all general taxes on property to be ad valorem (assessed according to value). Proposition 13 limits ad valorem property taxes to the one percent general tax collected by counties. Cal. Const., art. 13A, sec. 1(a). In addition to the ad valorem general tax, local voters may approve non-ad valorem "special taxes," but they require approval by a two-thirds vote. Cal. Const., art. 13A, sec. 4. "Special taxes" are taxes imposed for specific purposes. Cal. Const., art. 13C, sec. 1(d).

The Measure Z Tax is a non-ad valorem general tax on property. It is levied at the flat rate of $49.80 per year, per parcel. According to Resolution 03-01 by which the District Board adopted the Measure Z Tax, according to the ballot question by which the tax was submitted to the voters, and according to the tax bill, the Measure Z Tax is a "general tax," imposed "for general governmental purposes." The District declared the tax passed with the approval of only 56.24% of the vote.

The constitution does not permit a non-ad valorem general tax on property. Nor does it permit any general tax beyond the one percent county tax. Although special taxes are permitted, the Measure Z Tax cannot qualify as a valid special tax because it did not garner two-thirds approval.

Finally, the enabling act under which the District was formed, Government Code section 61000, *et seq.*, does not authorize the District to levy a tax of this sort. Special districts, such as the Morongo Valley Community Services District, are creatures of statute and have only the powers conferred upon them by the Legislature. The District's enabling act nowhere authorizes it to levy the Measure Z tax. (For the District's pre-Proposition 13 taxing authority, see Gov. Code §§ 61751, 61755.) Moreover, any tax levied by a special district is, by definition, a special tax requiring a two-thirds vote. For these reasons, the tax is invalid and must be refunded.

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to filing this claim; that the amounts herein claimed are correct and no part thereof has heretofore been refunded to the claimant or to any other person for claimant's benefit; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf and that the title shown below is true and correct.

11/10/2005	Marvin Ross	Owner
Date	Signature	Title

(If claim is made on behalf of a legal entity)

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Clerk of the Board of Supervisors
385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

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CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: Marvin Loss

ASSESSOR'S PARCEL NUMBER: 0531241300000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04	11/1/04	$ 90.30	$0	$ 90.30
2004-05		$	$0	$

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

Claimant seeks the refund of only the tax imposed by the Morongo Valley Community Services District ("District") pursuant to Measure Z, submitted to the voters at the March 2, 2004, Primary Election ("Measure Z Tax"). The Measure Z Tax is billed at $49.80 per year, per parcel. Measure Z Taxes for fiscal years 2003-04 and 2004-05 were collected together (for a total of $99.60) on the 2004-05 County property tax bill. Claimant thus claims a refund of $99.60. Claimant contends the Measure Z Tax is "illegally assessed or levied" and "illegally collected" under Revenue and Taxation Code section 5096 for the following reasons:

Article 13, section 1 of the California Constitution requires all general taxes on property to be ad valorem (assessed according to value). Proposition 13 limits ad valorem property taxes to the one percent general tax collected by counties. Cal. Const., art. 13A, sec. 1(a). In addition to the ad valorem general tax, local voters may approve non-ad valorem "special taxes," but they require approval by a two-thirds vote. Cal. Const., art. 13A, sec. 4. "Special taxes" are taxes imposed for specific purposes. Cal. Const., art. 13C, sec. 1(d).

The Measure Z Tax is a non-ad valorem general tax on property. It is levied at the flat rate of $49.80 per year, per parcel. According to Resolution 03-01 by which the District Board adopted the Measure Z Tax, according to the ballot question by which the tax was submitted to the voters, and according to the tax bill, the Measure Z Tax is a "general tax," imposed "for general governmental purposes." The District declared the tax passed with the approval of only 56.24% of the vote.

The constitution does not permit a non-ad valorem general tax on property. Nor does it permit any general tax beyond the one percent county tax. Although special taxes are permitted, the Measure Z Tax cannot qualify as a valid special tax because it did not garner two-thirds approval.

Finally, the enabling act under which the District was formed, Government Code section 61000, *et seq.*, does not authorize the District to levy a tax of this sort. Special districts, such as the Morongo Valley Community Services District, are creatures of statute and have only the powers conferred upon them by the Legislature. The District's enabling act nowhere authorizes it to levy the Measure Z tax. (For the District's pre-Proposition 13 taxing authority, see Gov. Code §§ 61751, 61755.) Moreover, any tax levied by a special district is, by definition, a special tax requiring a two-thirds vote. For these reasons, the tax is invalid and must be refunded.

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11/10/2004	Marvin S Loss	Owner
Date	Signature	Title

(If claim is made on behalf of a legal entity)

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mail to:

CLERK OF THE MORONGO VALLEY COMMUNITY SERVICES DISTRICT
11207 OcotilloStreet
Morongo Valley CA 92256

FORM MUST BE SIGNED AND RETURNED WITH PROOF OF PAYMENT

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: EVA TIPTON

ASSESSOR'S PARCEL NUMBER: 0583073080000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04		$49.80	$0	$49.80
~~2004-05~~		~~$49.80~~	~~$0~~	~~$49.80~~

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

Claimant seeks the refund of only the tax imposed by the Morongo Valley Community Services District ("District") pursuant to Measure Z, submitted to the voters at the March 2, 2004, Primary Election ("Measure Z Tax"). The Measure Z Tax is billed at $49.80 per year, per parcel. Measure Z Taxes for fiscal years 2003-04 and 2004-05 were collected together (for a total of $99.60) on the 2004-05 County property tax bill. Claimant thus claims a refund of $99.60. Claimant contends the Measure Z Tax is "illegally assessed or levied" and "illegally collected" under Revenue and Taxation Code section 5096 for the following reasons:

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The Measure Z Tax is a non-ad valorem general tax on property. It is levied at the flat rate of $49.80 per year, per parcel. According to Resolution 03-01 by which the District Board adopted the Measure Z Tax, according to the ballot question by which the tax was submitted to the voters, and according to the tax bill, the Measure Z Tax is a "general tax," imposed "for general governmental purposes." The District declared the tax passed with the approval of only 56.24% of the vote.

The constitution does not permit a non-ad valorem general tax on property. Nor does it permit any general tax beyond the one percent county tax. Although special taxes are permitted, the Measure Z Tax cannot qualify as a valid special tax because it did not garner two-thirds approval.

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11-17-04	Eva Tipton	
Date	Signature	Title (If claim is made on behalf of a legal entity)

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MAIL TO:
Clerk of the Board of Supervisors
385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF PAYMENT

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: Ronald J. Tipton

ASSESSOR'S PARCEL NUMBER: 0583092130000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

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2003-04		$49.80	$0	$49.80
~~2004-05~~		~~$49.80~~	$0	~~$49.80~~

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11-17-04
Date

Ronald Tipton
Signature

Title
(If claim is made on behalf of a legal entity)

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CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: Nell Alano (Living Trust) ASSESSOR'S PARCEL NUMBER: 0584071090000

MAILING ADDRESS: [redacted] PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

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2003-04		$49.80	$0	$49.80
2004-05		$49.80	$0	$49.80

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11-15-04	Nell Alano	owner
Date	Signature	Title
		(If claim is made on behalf of a legal entity)

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MAIL TO:
Clerk of the Board of Supervisors
385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF PAYMENT

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)
CLAIMANT: Richard D. Kandilyan

ASSESSOR'S PARCEL NUMBER: 0521-182-34-0-000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provision of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
2003-04	10-26-04	$49.80	$0	$49.80
2004-05		$49.80	$0	$49.80

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (use attachments if necessary):

Claimant seeks the refund of only the tax imposed by the Morongo Valley Community Services District ("District") pursuant to Measure Z, submitted to the voters at the March 2, 2004, Primary Election ("Measure Z Tax"). The Measure Z Tax is billed at $49.80 per year, per parcel. Measure Z Taxes for fiscal years 2003-04 and 2004-05 were collected together (for a total of $99.60) on the 2004-05 County property tax bill. Claimant thus claims a refund of $99.60. Claimant contends the Measure Z Tax is "illegally assessed or levied" and "illegally collected" under Revenue and Taxation Code section 5096 for the following reasons:

Article 13, section 1 of the California Constitution requires all general taxes on property to be ad valorem (assessed according to value). Proposition 13 limits ad valorem property taxes to the one percent general tax collected by counties. Cal. Const., art. 13A, sec. 1(a). In addition to the ad valorem general tax, local voters may approve non-ad valorem "special taxes," but they require approval by a two-thirds vote. Cal. Const., art. 13A, sec. 4. "Special taxes" are taxes imposed for specific purposes. Cal. Const., art. 13C, sec. 1(d).

The Measure Z Tax is a non-ad valorem general tax on property. It is levied at the flat rate of $49.80 per year, per parcel. According to Resolution 03-01 by which the District Board adopted the Measure Z Tax, according to the ballot question by which the tax was submitted to the voters, and according to the tax bill, the Measure Z Tax is a "general tax," imposed "for general governmental purposes." The District declared the tax passed with the approval of only 56.24% of the vote.

The constitution does not permit a non-ad valorem general tax on property. Nor does it permit any general tax beyond the one percent county tax. Although special taxes are permitted, the Measure Z Tax cannot qualify as a valid special tax because it did not garner two-thirds approval.

Finally, the enabling act under which the District was formed, Government Code section 61000, *et seq.*, does not authorize the District to levy a tax of this sort. Special districts such as the Morongo Valley Community Services District, are creatures of statute and have only the powers conferred upon them by the Legislature. The District's enabling ac nowhere authorizes it to levy the Measure Z tax. (For the District's pre-Proposition 13 taxing authority, see Gov. Code §§ 61751, 61755.) Moreover, any tax levied by a special distric is, by definition, a special tax requiring a two-thirds vote. For these reasons, the tax is invalid and must be refunded.

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to filing this claim; that the amounts herein claimed are correct and no part thereof has heretofore been refunded to the claimant or to any other person for claimant's benefit; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf and that the title shown below is true and correct.

11-17-04
Date

Signature

Title
(If claim is made on behalf of a legal entity)

IMPORTANT NOTICE:
This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitations on filing claims and lawsuits for refund of property taxes.

MAIL TO:
Clerk of the Board of Supervisors
385 N Arrowhead Avenue, 2nd Floor
San Bernardino CA 92415-0130

THIS FORM MUST BE SIGNED AND RETURNE
WITH PROOF OF PAYMENT

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

(Please type or print clearly)

CLAIMANT: WEST COAST CHAIN MFG. CO.

ASSESSOR'S PARCEL NUMBER: 0211-232-49-P-000

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provisions of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal years (s) for which refund is claimed:	Dates (s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
7/1 20 04-6/30/05	8/31/04		1210.03	1,210.03
20____				
20____				
20____				
20____				

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons *(use attachments if necessary)*:

The tax payment was made in a timely manner. The payment was in the mail on August 31, 2004 which was the due date. Due to the timing of the matter, the postmaster stamped the envelope September 1,2004. We demonstrate ordinary business care and prudence and the penalty fee was not due to willful neglect. This is due to reasonable cause and the penalty should be abated accordingly. Please refund the amount of $1,210.03 based upon our history of flawless, prompt payments due to this extenuating circumstance. Please see attachment of proof of payment in accordance with this statement.

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to filing this claim; that the amounts herein claimed are correct and no part thereof has heretofore been refunded to the claimant of or to any other person for claimant's benefit; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf and that the title shown below is true and correct.

11/16/04	[signature]	Controller
Date	Signature	Title *(If claim is made on behalf of a legal entity)*

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CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

Please type or print clearly

CLAIMANT: Sharon Landa

ASSESSOR'S PARCEL NUMBER: 1022-831-08-8 04

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provisions of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal year(s) for which refund is claimed:	Date(s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount:
~~19~~ 2004	July 2004	660.91		660.91
19				
19				
19				
19				

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons *(use attachments if necessary)*:

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to filing this claim; that the amounts herein claimed are correct and no part thereof has heretofore been refunded to the claimant or to any other person for claimant's benefit; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf and that the title shown below is true and correct.

10/4/04
Date

Sharon Landa
Signature

Title
(If claim is made on behalf of a legal entity)

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MAIL TO:
Clerk of the Board of Supervisors
385 N. Arrowhead Avenue, 2nd Floor
San Bernardino, CA 92415-0130

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF PAYMENT

1/21/92

CLAIM FOR REFUND OF TAX PAYMENTS
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

04 NOV 18 PM 3:43

(Please type or print clearly)
CLAIMANT: Rebecca L Hoyt-Burskey

ASSESSOR'S PARCEL NUMBER: 0246-291-01-00

CALIFORNIA

MAILING ADDRESS: [redacted]

PROPERTY ADDRESS: [redacted]

In accordance with the provisions of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the COUNTY OF SAN BERNARDINO, and ask that a refund of taxes and/or penalties be made for the following amounts.

Fiscal years (s) for which refund is claimed:	Dates (s) taxes were paid:	Amount of tax claim:	Amount of penalty claim:	Total amount: Filing fee
20____	4-24-2004	110.52	99.62	201.14 + 12.00 = 213.14
20____				
20____				
20____				
20____				

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown above is (are) void for the following reasons (*use attachments if necessary*): Regarding Certificate # 312554 Recorded 6-23-2003 and paid 4-22-2004 - in 1998 I provided proof that the Documentation necessary "Preliminary change of Ownership Report" was filed at the time of purchase in 1996. Found Proof Again and would like a Refund.

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to filing this claim; that the amounts herein claimed are correct and no part thereof has heretofore been refunded to the claimant of or to any other person for claimant's benefit; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf and that the title shown below is true and correct.

11-19-04	Rebecca L Hoyt-Burskey	
Date	Signature	Title (*If claim is made on behalf of a legal entity*)

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San Bernardino ca 92415-0130

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