

**BEWLEY LASSLEBEN & MILLER, LLP** BOARD OF SUPERVISORS  
*Established 1888*

13215 E. PENN STREET, SUITE 510, WHITTIER, CALIFORNIA 90602-1797 562.907.2001 2012 JUL 31 P 12 21

JEFFREY S. BAIRD, ESQ.

**CALIFORNIA STATE AND LOCAL TAX GROUP**

JOSEPH A. VINATIERI    JEFFREY S. BAIRD  
JASON C. DEMILLE    KEVIN P. DUTHOY  
RICHARD L. DEWBERRY

July 20, 2012

Certified Mail, Return Receipt Requested

Clerk, Board of Supervisors  
County of Stanislaus  
1010 10th Street, Suite 6500  
Modesto, CA 95354

RE:    Filing Property Tax Refund Claim of Bombardier Aerospace Corporation  
        Fractionally Owned Aircraft Litigation

Dear Sirs:

We are the legal counsel to Bombardier Aerospace Corporation, which respectfully transmits herewith its Claim For Refund of Property Tax with respect to the indicated payment amounts and dates. As noted in the Claim, the underlying issues are presently subject to controlling litigation in the California Court of Appeal.

We request that you return a file stamped conformed copy of the Claim for Refund in the self-addressed envelope transmitted herewith. For this purpose we also enclosed a second copy of the Claim For Refund. Thank you.

Very truly yours,

BEWLEY, LASSLEBEN & MILLER



JEFFREY S. BAIRD, ESQ.

Direct Line: 562.907.2001

Direct Fax: 562.907.2038

e-mail: [Jeffrey.Baird@bewleylaw.com](mailto:Jeffrey.Baird@bewleylaw.com)

JSB:am

Enclosure

Cc:    Bruce Marshall  
        Kimba Sjogren  
        Joseph A. Vinatieri



CLAIM FOR REFUND OF PROPERTY TAX  
[Protective claim – Controlling Litigation Pending  
See 18 CCR § 309]

TO: Board of Supervisors, County of Stanislaus, California (hereinafter “County”).

The undersigned, Bombardier Aerospace Corporation, the claimant herein (hereinafter “Claimant”), hereby makes this claim for refund pursuant to Revenue & Taxation Code Section 5097 and requests that the Board of Supervisors make its order directing the controller of said County to refund to the claimant the following property tax and interest payments, with lawful interest thereon:

Tax Year	Payment Amount	Date Payment Mailed
2003/04	N/A	N/A
2004/05	674.74	27-Aug-09
2005/06	473.42	27-Aug-09
2006/07	100.05	27-Aug-09
2007/08	N/A	N/A
2008/09	N/A	N/A
2009/10	573.06	27-Aug-09
2010/11	439.40	23-Aug-10
2011/12	540.96	29-Aug-11

In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was a corporation with its principal place of business at 3400 Waterview Parkway, Suite 400, Richardson, TX 75080.
2. For each of the above fiscal years, the assessor of County assessed to Claimant certain property pursuant to Revenue & Taxation Code Section 1160-1162 (“Fractional Aircraft Assessment Statute”), namely fractionally owned aircraft of which Claimant was the fractional ownership program manager. Claimant is entitled to a refund of all of the above taxes and interest paid (the whole assessment for each tax year), together with interest thereon, on each of the grounds that:
  - a) The Fractional Aircraft Assessment Statute is illegal by virtue of its failure to sufficiently identify the aircraft being taxed;
  - b) County lacks constitutional jurisdiction to tax the aircraft under both the United States and California Constitutions because the aircraft have not been habitually situated, or otherwise established situs here;
  - c) The Claimant does not own, possess or control the aircraft such as to be subject to taxation under the Fractional Aircraft Assessment Statute, or otherwise under California’s property tax statutes;

- d) The tax on the aircraft is not apportioned in the manner required by the United States and California Constitutions;
  - e) The Fractional Aircraft Assessment Statute is unconstitutional in its imposition of a retroactive tax for all time periods predating its enactment on August 24, 2007;
  - f) County has over valued the aircraft.
3. No refund of said taxes and interest, or any part thereof, has previously been made.
4. The legality and constitutionality of the Fractional Aircraft Assessment Statute is presently in litigation in Orange County Superior Court Case Nos. 30-2008-00110932, 30-2008-00107805, 30-2009-00303518 (Claimant's case) and 30-2009-00288116, which case is now on appeal before the Court of Appeal of the State of California, Fourth Appellate District, Div. Three as Case Nos. G044970 and G044980. Based upon the pendency of controlling litigation within the meaning of Property Tax Rule 1604(c), this claim should be held in abeyance pending final determination of litigation presently pending as California Court of Appeal Case Nos. G044970 and G044980 in the Fourth District Court of Appeal.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: June 15, 2012 at Whittier, California.

  
\_\_\_\_\_  
Kimba Sjogren, Director, US Tax,  
Bombardier Aerospace Corporation.

TBUN1-RTL  
 1.0.042

2/19/2009  
 8:10:02AM

**STANISLAUS COUNTY 2008 - 2009 PROPERTY TAX BILL**

Gordon B. Ford

Stanislaus County Tax Collector 1010 10th St, Ste 2500 Modesto, CA 95354 PH: 209 525 6388  
**UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009**

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 800-081-365-000	TAX RATE AREA: 002-001	Bill date 02/18/2009
FEE NUMBER: 036-023-002-000		0 AIRPORT WAY
LOCATION: 0 AIRPORT WAY		TO ASSESS FRACTIONAL AIRCRAFT
ASSESSED OWNER:		Escape year: 2005
		***** SUPPLEMENTAL TAX BILLS ARE NOT MAILED TO LENDING AGENCIES *****
BOMBARDIER AEROSPACE CORP ATTN: TAX DEPT ONE LEARJET WAY WICHITA KS 67209		2008-2009

**COUNTY VALUES, EXEMPTIONS AND TAXES**

PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
GENERAL (209) 525 6388	PERSONAL PROPERTY		44,336	44,336
PAYMENTS (209) 525 6388				
TAX RATES (209) 525 6597	NET TAXABLE VALUE			44,336
VALUATIONS (209) 525 6461				
ADDR CHGS (209) 525 6461				
EXEMPTIONS (209) 525 6461				
PERS PROP (209) 525 6461				
			VALUES X TAX RATE PER \$100 1.000000	443.36

**VOTER APPROVED TAXES, FEES AND OTHER CHARGES**

PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE PER \$100	=	AGENCY TAXES
(209) 576-4032	42350	MODESTO ELEM - BOND 03	44,336		.041000		18.18
(209) 576-4032	45750	MODESTO HIGH SCHOOL DIST- BOND 03	44,336		.025400		11.26
(209) 576-4032	47725	MODESTO HIGH-BOND 2001	44,336		.001400		.62

AGENCY TAXES 30.06

AGENCY TAXES + DIRECT CHARGES + FEES 30.06

**DUE BY AND DELINQUENT AFTER 3/31/2009** **TOTAL TAXES \$473.42**

**IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL**

THE LIEN DATE OWNER (ASSEESSEE AT 12:01 AM ON JANUARY 1) IS RESPONSIBLE FOR PAYMENT OF THIS TAX BILL. THE SALE OR DISPOSAL OF PROPERTY DOES NOT RELIEVE THE ASSESSEE OF THE OBLIGATION TO PAY TAXES.

IF THE TAXES REMAIN UNPAID AT 5:00 PM ON THE DUE DATE, A 10% PENALTY ATTACHES. IF THE TAXES REMAIN UNPAID TWO MONTHS AFTER THE DUE DATE, AN ADDITIONAL 1.5% PENALTY ATTACHES ON THE FIRST OF EACH MONTH UNTIL THE TAXES ARE PAID IN FULL.

TO ENFORCE PAYMENT, THE LAW ALLOWS THE TAX COLLECTOR TO PURSUE COLLECTION ENFORCEMENT ACTIVITIES. THIS MAY INCLUDE THE FILING OF A CERTIFICATE OF LIEN OR THE SEIZURE AND SALE OF PERSONAL PROPERTY, IMPROVEMENTS OR POSSESSORY INTEREST OF THE ASSESSEE.

TBUN1-RTL  
 1.0.042

2/19/2009  
 8:10:02AM

**STANISLAUS COUNTY 2008 - 2009 PROPERTY TAX BILL**

**Gordon B. Ford**

**Stanislaus County Tax Collector 1010 10th St, Ste 2500 Modesto, CA 95354 PH: 209 525 6388**  
**UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009**

PROPERTY INFORMATION	IMPORTANT MESSAGES
ASMT NUMBER: 800-081-365-000      TAX RATE AREA: 002-001 FEE NUMBER: 036-023-002-000 LOCATION: 0 AIRPORT WAY ASSESSED OWNER:  BOMBARDIER AEROSPACE CORP ATTN: TAX DEPT ONE LEARJET WAY WICHITA KS 67209	Bill date 02/18/2009 0 AIRPORT WAY TO ASSESS FRACTIONAL AIRCRAFT Escape year: 2006 ***** SUPPLEMENTAL TAX BILLS ARE NOT MAILED TO LENDING AGENCIES *****  <div style="font-size: 48px; text-align: center; font-family: cursive;">2008-2009</div>

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
GENERAL (209) 525 6388	PERSONAL PROPERTY		9,242	9,242
PAYMENTS (209) 525 6388				
TAX RATES (209) 525 6597	NET TAXABLE VALUE			9,242
VALUATIONS (209) 525 6461				
ADDR CHGS (209) 525 6461				
EXEMPTIONS (209) 525 6461				
PERS PROP (209) 525 6461				
VALUES X TAX RATE PER \$100 1.000000				92.42

VOTER APPROVED TAXES, FEES AND OTHER CHARGES						
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE PER \$100	AGENCY TAXES
(209) 576-4032	42350	MODESTO ELEM - BOND 03	9,242		.038841	3.59
(209) 576-4032	45750	MODESTO HIGH SCHOOL DIST- BOND 03	9,242		.024719	2.28
(209) 576-4032	47725	MODESTO HIGH-BOND 2001	9,242		.001100	.10
(209) 575-6959	47800	YCCD - BOND 2005 A	9,242		.017996	1.66
AGENCY TAXES						7.63
AGENCY TAXES + DIRECT CHARGES + FEES						7.63

<b>DUE BY AND DELINQUENT AFTER</b> <b>3/31/2009</b>	<b>TOTAL TAXES \$100.05</b>
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**IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL**

THE LIEN DATE OWNER (ASSEESSEE AT 12:01 AM ON JANUARY 1) IS RESPONSIBLE FOR PAYMENT OF THIS TAX BILL. THE SALE OR DISPOSAL OF PROPERTY DOES NOT RELIEVE THE ASSESSEE OF THE OBLIGATION TO PAY TAXES.

IF THE TAXES REMAIN UNPAID AT 5:00 PM ON THE DUE DATE, A 10% PENALTY ATTACHES. IF THE TAXES REMAIN UNPAID TWO MONTHS AFTER THE DUE DATE, AN ADDITIONAL 1.5% PENALTY ATTACHES ON THE FIRST OF EACH MONTH UNTIL THE TAXES ARE PAID IN FULL.

TO ENFORCE PAYMENT, THE LAW ALLOWS THE TAX COLLECTOR TO PURSUE COLLECTION ENFORCEMENT ACTIVITIES. THIS MAY INCLUDE THE FILING OF A CERTIFICATE OF LIEN OR THE SEIZURE AND SALE OF PERSONAL PROPERTY, IMPROVEMENTS OR POSSESSORY INTEREST OF THE ASSESSEE.

TBUN1-RTL  
 1.0.042

2/19/2009  
 8:10:02AM

**STANISLAUS COUNTY 2008 - 2009 PROPERTY TAX BILL**  
**Gordon B. Ford**

**Stanislaus County Tax Collector 1010 10th St, Ste 2500 Modesto, CA 95354 PH: 209 525 6388**  
**UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009**

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 800-081-365-000	TAX RATE AREA: 002-001	Bill date 02/18/2009 0 AIRPORT WAY TO ASSESS FRACTIONAL AIRCRAFT Escape year: 2004 ***** SUPPLEMENTAL TAX BILLS ARE NOT MAILED TO LENDING AGENCIES *****
FEE NUMBER: 036-023-002-000	LOCATION: 0 AIRPORT WAY	
ASSESSSED OWNER:  BOMBARDIER AEROSPACE CORP ATTN: TAX DEPT ONE LEARJET WAY WICHITA KS 67209		<span style="font-size: 48px; font-family: cursive;">2008 - 2009</span>

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
GENERAL (209) 525 6388	PERSONAL PROPERTY		62,580	62,580
PAYMENTS (209) 525 6388	NET TAXABLE VALUE			62,580
TAX RATES (209) 525 6597				
VALUATIONS (209) 525 6461				
ADDR CHGS (209) 525 6461				
EXEMPTIONS (209) 525 6461				
PERS PROP (209) 525 6461				
VALUES X TAX RATE PER \$100 1.000000				625.80

VOTER APPROVED TAXES, FEES AND OTHER CHARGES						
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE PER \$100	= AGENCY TAXES
(209) 576-4032	42350	MODESTO ELEM - BOND 03	62,580		.049100	30.73
(209) 576-4032	45750	MODESTO HIGH SCHOOL DIST- BOND 03	62,580		.029100	18.21

AGENCY TAXES 48.94

AGENCY TAXES + DIRECT CHARGES + FEES 48.94

<b>DUE BY AND DELINQUENT AFTER</b> <b>3/31/2009</b>	<b>TOTAL TAXES \$674.74</b>
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**IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL**

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TO ENFORCE PAYMENT, THE LAW ALLOWS THE TAX COLLECTOR TO PURSUE COLLECTION ENFORCEMENT ACTIVITIES. THIS MAY INCLUDE THE FILING OF A CERTIFICATE OF LIEN OR THE SEIZURE AND SALE OF PERSONAL PROPERTY, IMPROVEMENTS OR POSSESSORY INTEREST OF THE ASSESSEE.

TBJA-RTL  
10.021  
3.042

**STANISLAUS COUNTY 2010 - 2011 PROPERTY TAX BILL**

7/14/2010  
1:13:48PM

Gordon B. Ford, Stanislaus County Tax Collector

1010 Tenth Street, Suite 2500 Modesto, CA 95354 PH: 209-525-6388 LOBBY HOURS: 8:30 AM - 4:30 PM

UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2010 THROUGH JUNE 30, 2011

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER:	800-081-365-000	TAX RATE AREA: 002-001
FEE NUMBER:	036-023-002-000	ACRES:
LOCATION:	0 AIRPORT WAY	
ASSESSED OWNER:	BOMBARDIER AEROSPACE CORP	
<p>BOMBARDIER AEROSPACE CORP ATTN: TAX DEPT ONE LEARJET WAY WICHITA KS 67209</p>		<p>Bill date 07/08/2010 0 AIRPORT WAY</p>

2010-2011

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	= COUNTY TAXES
GENERAL (209) 525 6388				
PAYMENTS (209) 525 6388				
TAX RATES (209) 525 6597				
VALUATIONS (209) 525 6461				
ADDR CHGS (209) 525 6461	PERSONAL PROPERTY	41,020		
EXEMPTIONS (209) 525 6461				
PERS PROP (209) 525 6461				

NET TAXABLE VALUE 41,020 1.000000 410.20

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100 = AGENCY TAXES
(209) 576-4032	42340	MODESTO ELEM - BOND 2001	41,020	0.023438 9.61
(209) 576-4032	47725	MODESTO HIGH-BOND 2001	41,020	0.027609 11.33
(209) 575-6959	47800	YCCD - BOND 2005 A	41,020	0.007565 3.10
(209) 575-6959	47860	YCCD - BOND 2007 C	41,020	0.012587 5.16

29.20

DUE BY AND DELINQUENT AFTER 08/31/2010	<b>TOTAL TAXES 439.40</b>
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**IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL**

THE LIEN DATE OWNER (ASSEESSEE AT 12:01 AM ON JANUARY 1) IS RESPONSIBLE FOR PAYMENT OF THIS TAX BILL. THE SALE OR DISPOSAL OF PROPERTY DOES NOT RELIEVE THE ASSESSEE OF THE OBLIGATION TO PAY TAXES.

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**STANISLAUS COUNTY UNSECURED PROPERTY TAXES - PAYMENT STUB**

ASMT NUMBER:	800-081-365-000	MAKE CHECK PAYABLE TO:
FEE NUMBER:	036-023-002-000	Gordon B. Ford, Stanislaus County Tax Collector
LOCATION:	0 AIRPORT WAY	P O Box 859
CURRENT OWNER:	BOMBARDIER AEROSPACE CORP	Modesto CA 95353 Phone No. (209) 525 6388
	ATTN: TAX DEPT	
	ONE LEARJET WAY	
	WICHITA KS 67209	

2010-2011

**IF PAID BY 08/31/2010 439.40**

DELINQUENT AFTER 08/31/2010 (INCLUDES PENALTY OF 43.94) 483.34

wTBUA  
872  
2.4.005

**STANISLAUS COUNTY 2011 - 2012 PROPERTY TAX BILL**

7/15/2011  
10:09:38AM

Gordon B. Ford, Stanislaus County Tax Collector  
1010 10th St Ste 2500 Modesto, CA 95354 Ph:209-525-6388

**UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2011 THROUGH JUNE 30, 2012**

PROPERTY INFORMATION - TAX YEAR: 2011		IMPORTANT MESSAGES
ASMT NUMBER: 800-081-365-000	TAX RATE AREA: 002-001	Bill date 07/14/2011
FEE NUMBER: 036-023-002-000	ACRES:	0 AIRPORT WAY
LOCATION: 0 AIRPORT WAY		
ASSESSED OWNER: BOMBARDIER AEROSPACE CORP		
BOMBARDIER AEROSPACE CORP ATTN: TAX DEPT ONE LEARJET WAY WICHITA KS 67209		2011-2012

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	= COUNTY TAXES
GENERAL (209) 525 6388				
PAYMENTS (209) 525 6388				
TAX RATES (209) 525 6597				
VALUATIONS (209) 525 6461				
ADDR CHGS (209) 525 6461	PERSONAL PROPERTY	49,860		
EXEMPTIONS (209) 525 6461				
PER6 PROP (209) 525 6461				
NET TAXABLE VALUE		49,860	1.000000	498.60

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS						
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	=	AGENCY TAXES
(209) 575-6959	47860	YCCD - BOND 2007 C	49,860	0.014925		7.44
(209) 575-6959	47870	YCCD - BOND 2010 D	49,860	0.000313		.16
(209) 576-4032	42340	MODESTO ELEM. BOND 2001	49,860	0.027105		13.51
(209) 576-4032	47725	MODESTO HIGH-BOND 2001	49,860	0.031904		15.81
(209) 575-6959	47800	YCCD - BOND 2005 A	49,860	0.010714		5.34

42.36

<b>DUE BY AND DELINQUENT AFTER</b> 08/31/2011	<b>TOTAL TAXES 540.96</b>
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**IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL**

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**STANISLAUS COUNTY UNSECURED PROPERTY TAXES - PAYMENT STUB**

ASMT NUMBER: 800-081-365-000	MAKE CHECK PAYABLE TO:
FEE NUMBER: 036-023-002-000	Gordon B. Ford, Stanislaus County Tax Collector
LOCATION: 0 AIRPORT WAY	P O Box 859
CURRENT OWNER: BOMBARDIER AEROSPACE CORP	Modesto CA 95353 Phone No. (209) 525 6388
ATTN: TAX DEPT	
ONE LEARJET WAY	
WICHITA KS 67209	

2011-2012

<b>IF PAID BY 08/31/2011</b>	<b>540.96</b>
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DELINQUENT AFTER 08/31/2011 (INCLUDES PENALTY OF 54.09) 595.05