

RECEIVED

NOV 16 2023

**CLAIM FOR REFUND OF PROPERTY TAXES**

To: Board of Supervisors, County of Shasta, California

SHASTA COUNTY  
TREASURER-TAX COLLECTOR

The undersigned as Director of Property Tax, 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 \$13,738.34 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 Zayo Group, LLC a limited liability corporation organized and existing under the laws of the State of Delaware, with its principal place of business located at 1401 Wynkoop St., Ste 500, Denver, CO 80202 and a mailing address of Zayo Group, LLC, Property Tax Department, 1401 Wynkoop St., Ste 500, Denver, CO 80202.
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 Shasta 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 \$84,042.26 (Exhibit 1) and paid by claimant in full (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$13,738.34 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 Alameda 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.
4. No refund of said taxes, or any part thereof, has been previously made.

SHASTA COUNTY AUDITOR  
REC'D 2023 NOV 17 AM 8:50

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 1, 2023 at Denver, Colorado.

Name: David R. Schmitz

Title: Director of Property Tax

Signature: DR Schmitz

# **Exhibit 1**


SHASTA COUNTY 2019 - 2020 PROPERTY TAX BILL

9/23/2019  
2:24:12PM

Lori J. Scott, Treasurer/Tax Collector

P O Box 991830 Redding CA 96099 (530)225-5511

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

PROPERTY INFORMATION - TAX YEAR: 2019		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-190-000	TAX RATE AREA: 000-001
FEE NUMBER:	799-000-190-000	ACRES:
LOCATION:	Map 7779 45 001 Par 01 50% fee interes00000050	Original bill date 09/19/2019
ASSESSED OWNER:	ZAYO GROUP, LLC	PENALTY IS CHARGED ON LATE POSTMARKS.
ZAYO GROUP, LLC C/O PROPERTY TAX DEPARTMENT 1621 18TH STREET SUITE 100 DENVER CO 80202		PAY/ VIEW TAXES ON-LINE <a href="http://www.co.shasta.ca.us">www.co.shasta.ca.us</a>
		PAY TAXES BY PHONE: 1-844-382-4430
		
		**SUBJECT TO A CONVENIENCE FEE**

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES	X	TAX RATE /100 = COUNTY TAXES
TAX COLLECTOR (530) 225-5511	LAND	100,000		
VALUATIONS (530) 225-3600				
EXEMPTIONS (530) 225-3636				
TAX RATES (530) 225-5199	STRUCTURAL IMPROVEMENTS	392,795		
PERS PROP (530) 225-3640	PERSONAL PROPERTY	5,829,500		
ADDRESS CHANGES (530) 225-3600				
GENERAL (530) 225-5511				
NET TAXABLE VALUE		6,322,295	1.000000	63,222.94

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100 = AGENCY TAXES
	00003	UNITARY TAX D S	6,322,295	329300 = 20,819.32

1ST INSTALLMENT \$42,021.13	2ND INSTALLMENT \$42,021.13	TOTAL TAXES \$84,042.26
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 4/10/2020	

SHASTA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB	
ASMT NUMBER:	799-000-190-000
FEE NUMBER:	799-000-190-000
LOCATION:	Map 7779 45 001 Par 01 50% fee interes000000500
CURRENT OWNER:	ZAYO GROUP, LLC
C/O PROPERTY TAX DEPARTMENT 1621 18TH STREET SUITE 100 DENVER CO 80202	
MAKE CHECK PAYABLE TO: Lori J. Scott, Treasurer/Tax Collector PO Box 991830 Redding CA 96099-1830	
2019-2020 2ND	
IF PAID BY 4/10/2020 \$42,021.13	
DELINQUENT AFTER 4/10/2020 (INCLUDES 10% PENALTY OF \$4,202.11 AND \$10.00 COST) \$46,233.24	

799000190000520198000042021132200004623324420198

SHASTA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB	
ASMT NUMBER:	799-000-190-000
FEE NUMBER:	799-000-190-000
LOCATION:	Map 7779 45 001 Par 01 50% fee interes000000500
CURRENT OWNER:	ZAYO GROUP, LLC
C/O PROPERTY TAX DEPARTMENT 1621 18TH STREET SUITE 100 DENVER CO 80202	
MAKE CHECK PAYABLE TO: Lori J. Scott, Treasurer/Tax Collector PO Box 991830 Redding CA 96099-1830	
2019-2020 1ST	
IF PAID BY 12/10/2019 \$42,021.13	
DELINQUENT AFTER 12/10/2019 (INCLUDES 10% PENALTY OF \$4,202.11 ) \$46,223.24	
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2019 \$84,042.26	

799000190000520198000042021132100004622324620198

# **Exhibit 2**

This is a "printer friendly" page. Please use the "print" option in your browser to print this screen.



**Shasta County**  
**Treasurer/Tax Collector**  
Online Payments

1450 Court St, Suite 227  
Redding, CA 96001

Phone: (530) 225-5511  
Hours: 8:00 AM - 5:00 PM



Shasta County - Treasurer/Tax Collector, CA  
Property Taxes

**Confirmation Number**

[REDACTED]

**Date & Time**

Friday, November 22, 2019 04:42AM PT

Successful completion of the payment transaction is conditioned upon accurate and complete information being entered by you and is subject to financial institution and biller acceptance, approval and authorization of the payment. Electronic check payments may take up to seven business days to be returned by your Financial Institution if incorrect information is entered when a payment is submitted.

Assessment Number	Tax Year (yyyy)	Installment
799-000-190-000	2019	1

**Payment Method**

[REDACTED]

**Amount**

\$42,021.13

**Service Fee**

\$0.50

**Total**

\$42,021.63

**Account Information**

[REDACTED]

Thank you for using Official Payments. If you have a question regarding your payment, please call us toll free at 1-800-487-4567. To make payments in the future, visit our website at [www.officialpayments.com/echeck](http://www.officialpayments.com/echeck).

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## COMPLIANCE SOLUTIONS INC

242 RANGELINE RD  
LONGWOOD FL 32750-4035  
407-260-1011 PHONE, 407-260-1033 FAX  
[REDACTED] M

Zayo Group, LLC  
[REDACTED]

3793

63-4/630 FL  
23948

4/1/2020

PAY TO THE  
ORDER OF

Lori J. Scott, Treasurer/Tax Collector

\$ 42021.13

Forty Two Thousand and Twenty One and 13/100 \*\*\*\*\*

DOLLARS

Lori J. Scott, Treasurer/Tax Collector  
PO Box 991830  
Redding, CA 96099-1830

[REDACTED]  
AUTHORIZED SIGNATURE

MEMO

799-000-190-000

SECURITY FEATURES INCLUDED. DETAILS ON BACK

COMPLIANCE SOLUTIONS INC

3793

Zayo Group, LLC  
[REDACTED]

4/1/2020

Lori J. Scott, Treasurer/Tax Collector

42021.13

Zayo Group, LLC - chk#:0

COMPLIANCE SOLUTIONS INC

3793

4/1/2020

Lori J. Scott, Treasurer/Tax Collector

42021.13

Zayo Group, LLC - chk#:0