

## STAFF REPORT

**BOARD MEETING DATE:** January 9, 2024

**CATEGORY:** Consent Calendar 1

**SUBJECT:** Deny the claim from Zayo Group, LLC, for refund of Fiscal Year 2019-20 property taxes in the amount of \$13,738.34 plus interest.

**DEPARTMENT:** Auditor-Controller

**SUPERVISORIAL DISTRICT #:** All

**DEPARTMENT CONTACT:** Nolda Short, Auditor-Controller, (530) 245-6657

**STAFF REPORT APPROVED BY:** Nolda Short, Auditor-Controller

<b><u>Vote Required?</u></b>	<b><u>General Fund Impact?</u></b>
Simple Majority Vote	No Additional General Fund Impact

### **RECOMMENDATION**

Deny the claim from Zayo Group, LLC, for refund of Fiscal Year 2019-20 property taxes in the amount of \$13,738.34 plus interest.

### **DISCUSSION**

The property owner's claim states that the unitary property tax rate assessed for Fiscal Year 2019-20 exceeded the rate allowed by the California Constitution and requests a refund of \$13,738.34 plus interest. Other California counties have received similar claims for refunds. The Auditor-Controller is required to calculate the tax rate required for the accurate billing of property taxes in Shasta County. The California Constitution Articles XIII and XIII A and the Revenue and Taxation Code provide direction to counties on the property tax process, including State assessed unitary property. In calculating and establishing the unitary property tax rates for Fiscal Year 2019-20, the Auditor-Controller followed all the requirements of Revenue and Taxation Code Section 100. The County's unitary rate complies with State law, and the Auditor-Controller recommends that the Board of Supervisors deny the claim.

### **ALTERNATIVES**

If the recommendation is not approved, a refund amount of \$13,738.34 plus interest will have to be issued.

### **OTHER AGENCY INVOLVEMENT**

The County Administrative Office and County Counsel have reviewed this matter.

### **FISCAL IMPACT**

There is No Additional General Fund Impact.

### **ATTACHMENTS:**

1: Zayo Group, LLC Claim FY 19-20