

STAFF REPORT

BOARD MEETING DATE: May 13, 2025

CATEGORY: Consent Calendar 3

SUBJECT: Deny the claim from Pacific Gas and Electric Company (PG&E) for refund of Fiscal Year 2020-21 property taxes in the amount of \$2,136,576 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

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

RECOMMENDATION

Deny the claim from Pacific Gas and Electric Company (PG&E) for refund of Fiscal Year 2020-21 property taxes in the amount of \$2,136,576 plus interest.

DISCUSSION

The property owner's claim states that the unitary property tax rate assessed for Fiscal Year 2020-21 exceeded the rate allowed by the California Constitution and requests a refund of \$2,136,576 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 2020-21, the Auditor-Controller followed all the requirements of Revenue and Taxation Code Section 100. The County's unitary rate complies with State law, and therefore the Auditor-Controller recommends that the Board of Supervisors deny the claim.

ALTERNATIVES

There are no alternatives to resolve this matter.

OTHER AGENCY INVOLVEMENT

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

FISCAL IMPACT

There is No Additional General Fund Impact with approving this recommendation.

ATTACHMENTS:

1: PG&E Claim FY 20-21