

SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 2.5  
(ID # 24267)

**MEETING DATE:**  
Tuesday, March 05, 2024

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Authorization of denial of State assessed unitary property tax refund claims for Tax Year 2019-20, All Districts [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Authorize the denial of State assessed unitary property tax refund claims for the return of 2019-20 taxes paid on State assessed bills for Crown Castle Fiber, LLC and North Baja Pipeline, LLC ("Claimants"), pursuant to Revenue and Taxation Code Sections 100 and Section 5096 and authorize the Auditor-Controller to notify the Claimants of the Board's decision.

**ACTION:**Consent

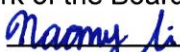
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 2/16/2024

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: March 5, 2024  
xc: Auditor Controller

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$0	\$0	\$0	\$0
<b>NET COUNTY COST</b>	\$0	\$0	\$0	\$0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	2023-2024

**C.E.O. RECOMMENDATION:** Approve.

**BACKGROUND:**

**Summary**

The Auditor-Controller is required to calculate the tax rate necessary for the timely and accurate billing of property taxes in Riverside County. The California Constitution XIII, XIII A and various Revenue and Taxation Codes directs the counties on the property tax process, including State assessed unitary property. The Auditor-Controller's Office has received two property tax refund claims from unitary property owners for taxes paid in 2019-20. The property owners' claim states the unitary property tax rate is in excess of the rate allowed by the California Constitution and have requested a combined refund of \$401,370.66 plus interest.

The Auditor-Controller's Office has followed all the requirements of Revenue and Taxation Code Section 100 directing the establishment and calculation of the unitary tax rate for tax year 2019-20. The unitary tax rates have been audited by the State Controller's Office and deemed calculated in compliance with State law. The Auditor-Controller is requesting the Board's authorization to deny the claims.

The California Constitution and Revenue and Taxation Code legislate property tax. Under Article XIII, Section 1 (a) all property is taxable. Under Section 19 the State Board of Equalization is required to annually assess property owned or used by regulated railway, telegraph, or telephone companies. This property shall be subject to taxation to the same extent and in the same manner as other property. Article XIII A Section 1 (a) states the maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties. Section 1 (b) states the limitation provided for subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the listed voter approved debt, such as school bonds. Revenue and Taxation Code Section 723 and 723.1 instructs the State Board of Equalization regarding valuing property and defines certain state assessed properties as "unitary property" and "non-unitary property". Revenue and Taxation Code Section 100 instructs the County how the values and revenues for unitary property shall be allocated. Section 100 (a) requires the County to establish one countywide tax rate area. The assessed value of all unitary and operating non-unitary property shall be assigned to this tax rate area. No

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

other property shall be assigned to this tax rate area. Section 100 (b) requires property assigned to the tax rate area created by subdivision (a) to be taxed for the counties ad valorem tax levies at a rate as prescribed by a set formula.

The claimants have challenged the State requirements and stated they are entitled to a refund of a portion of their respectively paid 2019-20 unitary taxes plus interest, on the grounds the taxes were erroneously or illegally collected, or illegally assessed or levied, and gave the following reasons:

- a. The property tax rate applied to compute claimants' property tax was in excess of the rate applied in the same year to the property in the county assessed by the assessor of Riverside 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 the claimants' property taxes exceeded the rate allowed by Article XIII A, Section 1 of the California Constitution.

In consultation with County Counsel, the Auditor-Controller's Office has reviewed the claims and the audited County practices for unitary taxation. Riverside County follows the requirements of Revenue and Taxation Code Section 100 for the calculation of the unitary tax rate. Therefore, the Auditor-Controller has determined that no refund is allowable to the property owners and requests the Board instruct the Auditor-Controller's Office to deny the claims.

If a board of supervisors for a county does not render a decision in regard to a claim for refund within six months after receipt of such claims, a claimant may file a suit in court. Also, a claimant would have 6 months to file a suit in court from the date a denial decision is made by a board of supervisors. The two claims from Crown Castle Fiber, LLC and North Baja Pipeline, LLC were filed with the County in November 2023 as further described in Attachment A. The County has six months after receipt to approve or deny the claims before the claimants may file suit in court. If the County does deny the claims, that starts a six-month statute of limitations in which the claimants must bring suit.

**Impact on Residents and Businesses**

If refunds were allowable by law, the refunds would impact primarily school districts and water districts of Riverside County with voter approved debt obligations.

**ATTACHMENT A:**

Summary of Claims

**ATTACHMENT B:**

Claim for Refund – Crown Castle Fiber, LLC

**ATTACHMENT C:**

Claim for Refund – North Baja Pipeline, LLC

SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA

*Dolores Reyna*  
Dolores Reyna, Principal Management Analyst 2/23/2024

*Aaron Gettis*  
Aaron Gettis, Chief Deputy County Counsel 2/23/2024

*Aaron Gettis*  
Aaron Gettis, Chief Deputy County Counsel 2/23/2024



County of Riverside  
Auditor-Controller's Office  
Property Tax Division  
Fiscal Year 2019-20

Attachment A

Claim for Refund of Tax Payments

Assessee	Co.	Year	Claim	Date Received By County	Date Received By ACO
Crown Castle Fiber, LLC	33-8169	2019-20	\$ 211,116.45	11/20/2023	12/22/2023
North Baja Pipeline, LLC	33-0180	2019-20	\$ 190,254.21	11/20/2023	12/22/2023
			<u>\$ 401,370.66</u>		



Crown Castle  
2000 Corporate Drive  
Canonsburg, PA 15317

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

7021 2720 0001 4130 1588

November 1, 2023

County of Riverside  
Clerk, Board of Supervisors Office  
Attn: Claims Division  
4080 Lemon Street - 5th Floor  
Riverside, California 92501

**CLAIM FOR PARTIAL REFUND OF PROPERTY TAX**

To the Honorable Board of Supervisors,

Crown Castle Fiber, LLC, makes a claim for refund in the amount of \$211,116.45, together with applicable interest, in connection with payment of tax year 2019/2020 property tax to Riverside County, as described below.

**Name and Address**

Taxpayer Name: Crown Castle Fiber, LLC  
Address: 2000 Corporate Drive  
City, State Zip: Canonsburg, PA 15317  
Attention: Property Tax Department, Rachel Petras  
Email: Rachel.Petras@crowncastle.com  
Telephone: (724) 743-6369

**Property Description**

Assessment Number: 33-8169  
Bill Number: SBE  
Fiscal Year: 2019/2020  
Total Payment: \$629,894.72  
Amount of Claim: \$211,116.45

RECEIVED/RETURNING PROPERTY  
ASSESSMENT DIVISION  
2023 NOV 20 PM 1:46

The pathway to possible.  
CrownCastle.com

2023-12-157654

### **BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX**

On November 18, 2019, and March 30, 2020, Crown Castle Fiber, LLC ("Claimant"), remitted property tax payments for tax year 2019/2020, in the total amount of \$629,894.72, to the County of Riverside (the "County").

This claim, filed within four (4) years of that payment, in accordance with California Revenue and Taxation Code ("Code") Section 5097, as interpreted in McDougall v. County of Marin (208 Cal.App.2d 65 (1962)), seeks a partial property tax refund in the amount of \$211,116.45.

Claimant is subject to the assessment jurisdiction of the California State Board of Equalization, pursuant to Article XIII, Section 19 of the California Constitution, which establishes that, "This [State-assessed] property shall be subject to taxation to the same extent and in the same manner as other property."

For tax year 2019/2020, the County applied a (Code Section 100(b)) tax rate of 1.76133% to the assessed value of Claimant's property.

For tax year 2019/2020, the County applied an (averaged Code Section 93) tax rate of 1.1710% to the assessed value of locally-assessed property.

The tax rate applied by the County to the assessed value of Claimant's property exceeded the tax rate applied by the County the assessed value of locally-assessed property.

Claimant asserts that the 2019/2020 tax rate applied by the County to the assessed value of Claimant's property violated Article XIII, Section 19 of the California Constitution.

On that basis, Claimant contends that, as a matter of law, it is entitled to a partial refund of its second installment property tax payment for tax year 2019/2020, in the amount of \$211,116.45, based on the difference between the tax rate applied by the County to the assessed value of Claimant's property and the averaged tax rate applied by the County to the assessed value of locally-assessed property.

**VERIFICATION**

STATE OF PENNSYLVANIA

COUNTY OF WASHINGTON

I have read the foregoing **CLAIM for PARTIAL REFUND of PROPERTY TAX** and know its contents.

I, Scott Zahorchak, am VP of Tax at Crown Castle Fiber, LLC, and am authorized to make this verification for and on its behalf, and I make this verification for that reason.

I am informed and believe, and on that basis confirm, that representations in the foregoing Claim for Partial Refund of Property Tax are true and correct.

I hereby certify and declare under penalty of perjury under the laws of the State of California that the tax amount sought to be partially refunded was paid; that the amount herein claimed is correct, and no part thereof has heretofore been refunded; and, that I am duly authorized to act on behalf of Crown Castle Fiber, LLC.

Executed on November 1, 2023, at Canonsburg, Pennsylvania.

Scott Zahorchak

\_\_\_\_\_  
Type or print name

DocuSigned by

*Scott Zahorchak*

\_\_\_\_\_  
Signature

Vice-President of Tax





PO BOX 12005 Riverside, CA 92502-2205  
 4080 Lemon St (1st Floor)  
 Riverside, CA 92501

Telephone: (951) 955-3900  
 Toll Free Number: 1 (877) 748-2689  
 From area codes 951 & 760 only

10/9/2019

**RIVERSIDE COUNTY  
 SECURED STATE ASSESSED  
 PROPERTY TAX BILL**  
 For Fiscal Year July 1, 2019  
 through June 30, 2020

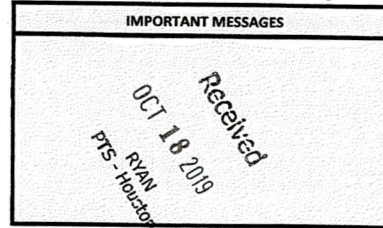
Visit our website: [www.countytreasurer.org](http://www.countytreasurer.org)

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: CROWN CASTLE FIBER, LLC  
 2000 CORPORATE DRIVE  
 CANONSBURG PA 15317



State Assessed Number	Bill Number
33 - 8169	SBE
Owner January 1, 2019	
CROWN CASTLE FIBER, LLC	



Structures	\$28,397,124
Business Personal Property	\$7,365,324
Assessed Penalty	\$0
Full Taxable Value	\$35,762,448
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$35,762,448
Tax Rate Per \$100 Value	
Taxes	\$629,894.72
Special Assessments & Fixed Charges	\$0.00
Total Base Tax Amount	\$629,894.72
Add 10% penalty after December 10, 2019	\$314,947.36
Add 10% penalty plus cost after April 10, 2020	\$314,947.36
	\$314,947.36

PLEASE KEEP TOP PORTION FOR YOUR RECORDS  
 NO RECEIPTS WILL BE GIVEN - YOUR CANCELLED CHECK IS YOUR RECEIPT

**IMPORTANT INFORMATION ON REVERSE SIDE**

Check here for change of mailing address  
 Please provide corrections on reverse side

DUE 02/01/2020	
PAY BY 04/10/2020	\$314,947.36
IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST	\$31,532.79
DELINQUENT 2nd INSTALLMENT AMOUNT	\$346,480.15
For additional charges see item #5 on reverse	

RIVERSIDE COUNTY  
 2019-2020 SECURED STATE ASSESSED TAX BILL  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 8169	SBE

Pay taxes online by e-Check or by Credit/Debit card

ELECTRONIC CHECK  No Convenience Fee applies when paying by e-Check



Convenience Fee Applies for Credit/Debit  
[www.countytreasurer.org](http://www.countytreasurer.org)

Cannot be paid unless 1st installment is paid

**2nd**  
 Installment  
 Bill Printed On:  
 10/9/2019

Check here for change of mailing address  
 Please provide corrections on reverse side

DUE 11/01/2019	
PAY BY 12/10/2019	\$314,947.36
IF PAID AFTER 12/10/2019, ADD 10% PENALTY	\$31,494.73
DELINQUENT 1st INSTALLMENT AMOUNT	\$346,442.09
For additional charges see item #5 on reverse	

RIVERSIDE COUNTY  
 2019-2020 SECURED STATE ASSESSED TAX BILL  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

SEND THIS STUB WITH YOUR 1ST INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 8169	SBE

Pay taxes online by e-Check or by Credit/Debit card

ELECTRONIC CHECK  No Convenience Fee applies when paying by e-Check



Convenience Fee Applies for Credit/Debit  
[www.countytreasurer.org](http://www.countytreasurer.org)

**1st**  
 Installment  
 Bill Printed On:  
 10/9/2019

Ryan Tax Compliance Services, LLC  
 Paying for Crown Castle  
 16220 North Scottsdale Road, Suite 450  
 Scottsdale, Arizona 85254-1720  
 866-866-4186

Check No. **00005088**

Check Date: **11/18/2019**

Amount Paid: >>>>>**\$314,947.36**

Riverside County Treasurer  
 PO Box 12005  
 Riverside CA 92502-2205

Ryan Tax Compliance Services, LLC Vendor No: **1910491** Check No.: **00005088**  
 Voucher Name: **Riverside County Treasurer** Check Date: **11/18/2019**

Parcel/Account #	Reference Number	Amount	Year	Install	Prop. ID	Cost Center
8169 - Riverside	CA-Riverside	314,947.36	2019	1	929076	
<b>TOTALS</b>		<b>314,947.36</b>				

PLEASE DETACH BEFORE DEPOSITING CHECK

THIS CHECK IS VOID WITHOUT A BLUE AND GREEN BACKGROUND AND AN ARTIFICIAL WATERMARK ON THE BACK - HOLD AT AN ANGLE TO VIEW

**Ryan Tax Compliance Services, LLC**  
 Paying for Crown Castle  
 16220 North Scottsdale Road, Suite 450  
 Scottsdale, Arizona 85254-1720  
 866-866-4186

Bank of America  
 Dallas, TX

32-2/1110 TX

**00005088**

**11/18/2019**

PAY: THREE HUNDRED FOURTEEN THOUSAND NINE HUNDRED FORTY SEVEN AND 36/100

**\$\*\* 314,947.36**

PAY TO THE ORDER OF:

Riverside County Treasurer  
 PO Box 12005

Riverside CA 92502-2205

VOID AFTER 60 DAYS

*George B. Ryan*

BORDER CONTAINS MICROPRINTING



⑈0005088⑈ ⑆111000025⑆ 488061566354⑈



**Transaction Details**

Date: 03/30/2020  
Account Number: 488061566354  
Bank ID: 111000025  
Transaction: Preauthorized ACH Debit (455)  
Currency: USD  
Amount: 314,947.36  
Credit/Debit: Debit  
Customer Ref #: 000000000000  
Bank Reference: 87018634969  
Value Date:

Immediate Avail:  
1 Day Float:  
2 Day Float:  
Text: County of Rivers DES:County of ID:  
INDN:Ryan Tax Compliance Se CO ID:1223755714 CCD

[Back](#)

**Certificate Of Completion**

Envelope Id: B54BD149443048BAB1BB609AD77C6599  
 Subject: 2019 Refund Placeholders  
 Source Envelope:  
 Document Pages: 32  
 Certificate Pages: 2  
 AutoNav: Enabled  
 Envelopeld Stamping: Enabled  
 Time Zone: (UTC-05:00) Eastern Time (US & Canada)

Status: Sent

Envelope Originator:  
 Rachel Petras  
 2000 Corporate Drive  
 Canonsburg, PA 15317  
 Rachel.Petras@crowncastle.com  
 IP Address: 4.78.16.2

**Record Tracking**

Status: Original  
 10/31/2023 12:58:47 PM

Holder: Rachel Petras  
 Rachel.Petras@crowncastle.com

Location: DocuSign

**Signer Events**

Scott Zahorchak  
 Scott.Zahorchak@crowncastle.com  
 Vice President - Tax  
 Crown Castle USA Inc.  
 Security Level: Email, Account Authentication  
 (None)

**Signature**

DocuSigned by:  
  
 8CAB7C02B1694DC...

Signature Adoption: Pre-selected Style  
 Using IP Address: 4.78.16.2

**Timestamp**

Sent: 10/31/2023 1:36:52 PM  
 Viewed: 10/31/2023 2:29:33 PM  
 Signed: 11/1/2023 10:36:50 AM

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Scott Zahorchak  
 Scott.Zahorchak@crowncastle.com  
 Vice President - Tax  
 Crown Castle USA Inc.  
 Security Level: Email, Account Authentication  
 (None)

Sent: 11/1/2023 10:36:54 AM

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

**In Person Signer Events**

**Signature**

**Timestamp**

**Editor Delivery Events**

**Status**

**Timestamp**

**Agent Delivery Events**

**Status**

**Timestamp**

**Intermediary Delivery Events**

**Status**

**Timestamp**

**Certified Delivery Events**

**Status**

**Timestamp**

**Carbon Copy Events**

**Status**

**Timestamp**

Jennifer Heath  
 jennifer.heath@crowncastle.com  
 Senior Manager - Property Tax  
 Crown Castle  
 Security Level: Email, Account Authentication  
 (None)

**COPIED**

Sent: 10/31/2023 1:36:52 PM  
 Viewed: 10/31/2023 1:37:38 PM

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

<b>Carbon Copy Events</b>	<b>Status</b>	<b>Timestamp</b>
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Rachel Petras  
rachel.petras@crowncastle.com  
Security Level: Email, Account Authentication  
(None)  
**Electronic Record and Signature Disclosure:**  
Not Offered via DocuSign

<b>Witness Events</b>	<b>Signature</b>	<b>Timestamp</b>
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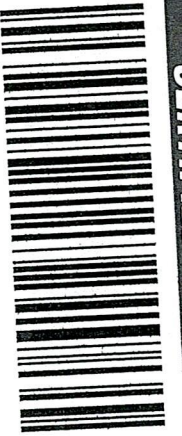
<b>Notary Events</b>	<b>Signature</b>	<b>Timestamp</b>
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<b>Envelope Summary Events</b>	<b>Status</b>	<b>Timestamps</b>
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Envelope Sent	Hashed/Encrypted	10/31/2023 1:03:11 PM
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<b>Payment Events</b>	<b>Status</b>	<b>Timestamps</b>
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**CERTIFIED MAIL**



7021 2720 0001 4130 1588



**VERSATIX**  
CONSULTING  
23052 Alicia Parkway, #H-372  
Mission Viejo, CA 92692

County of Riverside  
Clerk, Board of Supervisor's Office  
Attn Claims Department  
4080 Lemon Street- 5<sup>th</sup> Floor  
Riverside, CA 92501

**Retail**



RDC 99



92501

U.S. POSTAGE PAID  
FCM LG ENV  
RANCHO SANTA  
MARGARITA, CA 92688  
NOV 14, 2023  
**\$9.49**

R2304W120441-2

RECEIVED/R...  
NOV 20 2023

## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Riverside, California

The undersigned as Director, Property Taxation 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 \$190,254.21 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 North Baja Pipeline, LLC, a limited liability company duly organized and existing under the laws of the State of Delaware, and a wholly owned subsidiary of TC Energy with its US headquarters located at TC Energy Center, 700 Louisiana Street, Houston, TX 77002 and mailing address of Property Tax Department, P.O. Box 2168, Houston, TX 77252-2168.
2. For fiscal year 2018/2019, 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 Riverside 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 \$571,521.92 (Exhibit 1) and paid by claimant on full on or about December 3, 2019 and March 30, 2020 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$190,254.21, 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 Imperial 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.

RECEIVED RIVERSIDE COUNTY  
CLERK/BOARD OF SUPERVISORS  
2023 NOV 20 AM 11:27

2023-12-157655

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 700 Louisiana Street, Houston, TX 7752-2168.

Name: Steven Klekar

Title: Director, Property Taxation

Signature: 



# **Exhibit 1**



**Jon Christensen**  
**Riverside County Treasurer - Tax Collector**

PO BOX 12005 Riverside, CA 92502-2205  
 4080 Lemon St (1st Floor)  
 Riverside, CA 92501

Telephone: (951) 955-3900

Toll Free Number: 1 (877) 748-2689

From area codes 951 & 760 only

10/9/2019

**RIVERSIDE COUNTY**  
**SECURED STATE ASSESSED**  
**PROPERTY TAX BILL**

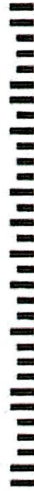
For Fiscal Year July 1, 2019  
 through June 30, 2020

Visit our website: [www.countytreasurer.org](http://www.countytreasurer.org)

**IMPORTANT MESSAGES**

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: NORTH BAJA PIPELINE, LLC  
 C/O TRANSCANADA PIPELINE USPC  
 PO BOX 2168  
 PROPERTY TAX DEPARTMENT  
 HOUSTON TX 77252



State Assessed Number	Bill Number
33 - 0180	SBE
Owner January 1, 2019	
NORTH BAJA PIPELINE, LLC	

Land	\$1,842,919
Structures	\$30,542,062
Business Personal Property	\$63,335
Assessed Penalty	\$0
Full Taxable Value	\$32,448,316
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$32,448,316
Tax Rate Per \$100 Value	
Taxes	\$571,521.92
Special Assessments & Fixed Charges	\$0.00

# **Exhibit 2**

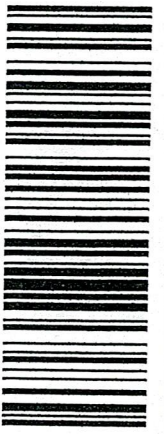
Subject:

FW: Proof of Payment for ACH Vendor# 2028864 Riverside County Treasurer

Value date	Payment Notes	Post text	Amount	BTC
12/03/2019	31933701792 DTL:ACH CREDIT INITIATED VIA CITIDIRECTOUR REF # 019336007780942R ECEIVING BANK # 122000496 RECEI VER A/C # 2740023945 RECEIVER; RIVERSIDE COUNTY TREASUREADDENDA I NFORMATION 11132019PAY 2019 FIR ST HALF AD VALOREM TAXSBE 33_0180 FURREF:ACH DEBIT Reference NONREF	Beginning..	0.00 285,760.96-	451
			285,760.96-	

Value date	Payment Notes	Post text	Amount	BTC
03/30/2020	D0200870047201 BEN:RIVERSIDE COUNTY TREASURER RIVERSIDE COUNTY TREASURER BENACCT:2740023945 BENBK:122000496 UNION BANK N A LOS ANGELES CA BYORDEROF:38875451 NORTH BAJA PIPELINE LLC TRANSCANADA PIPELINES LIMITED ATTN CORPORATE SECRETA RIAL 700 LOUISIANA STREET SUITE 700 CONFREF:20200330B1Q8021C001170 DTL:03112020 PAY 2019 SECOND HALF AD VALOREM TAX SBE 33_0180 FURREF:SAME DAY DR TRANSFER Reference 3027200000261	Beginning..	0.00 285,760.96-	495
			285,760.96-	

PLEASE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE  
**CERTIFIED MAIL**®



7022 1670 0003 1699 5275

**Ryan**

Ryan, LLC.  
ATTN: Todd Heinrichs  
777 108<sup>th</sup> Ave, Ste 825  
Bellevue, WA 98004



**Retail**



92501

RDC 99

U.S. POSTAGE PAID  
FCM LG ENV  
FEDERAL WAY, WA 98023  
NOV 13, 2023

**\$6.42**

R2305H129854-02

Clerk of the Board  
Riverside County Board of  
Supervisors  
4080 Lemon St  
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