

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



ITEM: 2.20  
(ID # 28474)

**MEETING DATE:**  
Tuesday, August 26, 2025

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Authorization of denial of State assessed unitary property tax refund claims for Tax Year 2020-21, 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 2020-21 taxes paid on State assessed bills for Frontier California Inc., SFPP, L.P., and Southern California Gas Company ("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 8/7/2025

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: August 26, 2025  
xc: Auditor

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>	2025-2026

**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 direct the counties on the property tax process, including State assessed unitary property. The Auditor-Controller's Office has received three property tax refund claims from unitary property owners for taxes paid in 2020-21. 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 \$10,367,474.04 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 2020-21. 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 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.

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

The claimants have challenged the State requirements and stated they are entitled to a refund of a portion of their respectively paid 2020-21 unitary taxes plus interest, on the grounds that 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 claim, 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 three claims from Frontier California Inc., SFPP, L.P., and Southern California Gas Company were filed with the County in April 2025 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 with 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 – FRONTIER CALIFORNIA INC.

**ATTACHMENT C:**

Claim for Refund – SFPP, L.P.

**ATTACHMENT D:**

Claim for Refund – SOUTHERN CALIFORNIA GAS COMPANY

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

*Aaron Gettis*  
Aaron Gettis, Chief of Deputy County Counsel 8/12/2025



County of Riverside  
Auditor-Controller's Office  
Property Tax Division

Attachment A

Claim for Refund of Tax Payments

Assessee	Co.	Fiscal Year	Claim	Date Received By County	Date Received By ACO
Frontier California Inc.	33-0201	2020-21	\$ 2,382,722.23	4/7/2025	4/9/2025
SFPP, L.P.	33-0461	2020-21	\$ 203,401.97	4/7/2025	4/9/2025
Southern California Gas Company	33-0149	2020-21	\$ 7,781,349.84	4/15/2025	4/24/2025
			<u>\$ 10,367,474.04</u>		



RECEIVED  
CLAIM# \_\_\_\_\_ SUM# \_\_\_\_\_  
1825  
APR 07 2025

CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, CALIFORNIA  
BY: [Signature]  
DEPUTY

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

March 29, 2025

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

CLAIM FOR PARTIAL REFUND OF 2020/21 PROPERTY TAX PAYMENT

To the Honorable Board of Supervisors,

FRONTIER CALIFORNIA INC. makes a claim for partial refund, in the amount of \$2,382,722.23, together with applicable interest, in connection with its payment of tax year 2020/21 second installment property tax to Riverside County, as described below.

Name and Address

Taxpayer Name: Frontier California Inc.  
Address: 401 Merritt 7  
ATTENTION: Charles Elms, Sr. Director Indirect Taxes  
City, State Zip: Norwalk, CT 06851  
email: [Charles.Elms@ftr.com](mailto:Charles.Elms@ftr.com)  
telephone: 203.614.5063

Property Description

Assessed by:	California State Board of Equalization
Tax Rate Area:	000-001-1
Fiscal Year:	2020/21 Tax Year
Second Installment Payment:	\$3,417,889.69
Amount of Claim:	\$2,382,722.23

RECEIVED RIVERSIDE COUNTY  
CLERK/BOARD OF SUPERVISORS  
2025 APR -7 PM 12:06

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

On April 7, 2021, FRONTIER CALIFORNIA INC. ("Claimant") remitted a second installment property tax payment for tax year 2020/21, in the amount of \$3,417,889.69, 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 \$2,382,722.23.

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 2020/21, the County applied a (Code Section 100(b)) tax rate of 1.8145% to the assessed value of Claimant's property.

For tax year 2020/21, the County applied an (averaged Code Section 93) tax rate of 1.1770% 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 2020/21 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 2020/21, in the amount of \$2,382,722.23, 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 CONNECTICUT

COUNTY OF FAIRFIELD

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

I, CHARLES W. ELMS, Jr., am Sr. Director Indirect Taxes, Corporate Tax at FRONTIER CALIFORNIA INC., 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 FRONTIER CALIFORNIA INC.

Executed on MARCH 29, 2025, at Norwalk, Connecticut.

CHARLES W. ELMS, Jr.

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

*Charles Elms*

\_\_\_\_\_  
Charles W. Elms, Jr.

Sr. Director Indirect Taxes,  
Corporate Tax

**EXHIBIT 1**

FRONTIER CALIFORNIA INC.  
CLAIM FOR REFUND of 2020/21 PROPERTY TAX PAYMENT

**Tax Year 2020/21 Property Tax Bill  
Issued by County of Riverside**



**Matthew Jennings**  
 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

10/14/2020

**RIVERSIDE COUNTY  
 SECURED STATE ASSESSED  
 PROPERTY TAX BILL**  
 For Fiscal Year July 1, 2020  
 through June 30, 2021

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

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: FRONTIER CALIFORNIA INC.  
 C/O FRONTIER COMMUNICATIONS CORPORATION  
 401 MERRITT 7  
 NORWALK CT 06851



State Assessed Number	Bill Number
33 - 0201	SBE
Owner January 1, 2020	
Frontier California, Inc.	

**IMPORTANT MESSAGES**

Land	\$39,285,103
Structures	\$307,102,040
Business Personal Property	\$31,812,200
Assessed Penalty	\$0
Full Taxable Value	\$378,199,343
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$378,199,343
Tax Rate Per \$100 Value	
Taxes	\$6,833,760.05
Special Assessments & Fixed Charges	\$1,135.30
Land Bond Debt	\$884.03
Total Base Tax Amount \$6,835,779.38	
Add 10% penalty after December 10, 2020	\$3,417,889.69
Add 10% penalty plus cost after April 12, 2021	\$3,417,889.69
	\$3,417,889.69

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

**IMPORTANT INFORMATION ON REVERSE SIDE**

State Assessed Number	Bill Number
33 - 0201	SBE

**DUE 02/01/2021**

**PAY BY 04/12/2021** \$3,417,889.69

**IF PAID AFTER 04/12/2021, ADD 10% PENALTY AND COST** \$342,321.52

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.  
 For additional charges see item #5 on the reverse

SEND THIS STUB WITH YOUR 2ND  
 INSTALLMENT PAYMENT

RIVERSIDE COUNTY  
 2020-2021 SECURED STATE ASSESSED TAX BILL  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK  No Convenience Fee applies when paying by eCheck



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:  
 10/14/2020

State Assessed Number	Bill Number
33 - 0201	SBE

**DUE 11/01/2020**

**PAY BY 12/10/2020** \$3,417,889.69

**IF PAID AFTER 12/10/2020, ADD 10%** \$341,788.74

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.  
 For additional charges see item #5 on the reverse

SEND THIS STUB WITH YOUR 1ST  
 INSTALLMENT PAYMENT

RIVERSIDE COUNTY  
 2020-2021 SECURED STATE ASSESSED TAX BILL  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

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

**1st**  
 Installment  
 Bill Printed On:  
 10/14/2020

**EXHIBIT 2**

FRONTIER CALIFORNIA INC.  
CLAIM FOR REFUND of 2020/21 PROPERTY TAX PAYMENT

**Proof of Payment**  
**Tax Year 2020/21 Property Tax Bill**  
**Issued by County of Riverside**

April 7, 2021, Second Installment Payment for  
Tax Year 2020/21  
by Frontier California Inc. to Riverside County

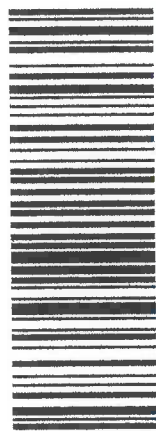
1/14/2025	08:26:03	Analytical Inquiry	PLGIPH	PLDIPH	
Invoice payment history					
Invoice ID . . .	: 43361 33-201	Invoice amount :	3,417,889.69		
Internal ID . . .	: 002-210405363	Gross relieved :	3,417,889.69		
Vendor . . . . .	: 6249343				
Type options and press Enter.					
5=Payment information 6=Accounting entries 7=Paid items					
8=Payee controls 9=Clearrec history 11=Reconcile 17=Notes					
Option	Pay date	Payment	Account	Payee	Gross relieved
—	4/07/2021	660851	CH002WIRE	6249343	3,417,889.69
					Bottom
F2=Function keys F3=Exit F5=Refresh F7=Display invoice F24=More Keys					

Law Office of Peter Michaels  
3220 N Street NW #164  
Washington, DC 20007

RECEIVED RIVERSIDE COUNTY  
CLERK/BOARD OF SUPERVISORS

2025 APR -7 PM 12: 06

CERTIFIED MAIL



7022 0410 0000 8957 9569

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

Retail



RDC 99



92501

U.S. POSTAGE PAID  
FCM LG ENV  
WASHINGTON, DC 20007  
MAR 31, 2025

**\$10.72**

S2324E500236-17

# KINDER MORGAN

INC.

March 29, 2025

RECEIVED  
CLAIM# 219-25 SUM# \_\_\_\_\_  
APR 07 2025

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
BY: [Signature]  
DEPUTY

**CLAIM FOR PARTIAL REFUND OF 2020/21 PROPERTY TAX PAYMENT**

To the Honorable Board of Supervisors,

Kinder Morgan, Inc., on behalf of SFPP, L.P., makes a claim for partial refund, in the amount of \$203,401.97, together with applicable interest, in connection with its payment of tax year 2020/21 second installment property tax to Riverside County, as described below.

**Name and Address**

Taxpayer Name:	SFPP, L.P.
Address:	Kinder Morgan, Inc. 1001 Louisiana Street
City, State Zip:	Houston, TX 77002
Attention:	Edward Sklark, Vice President - Property Tax
Email:	<a href="mailto:Edward_Sklark@kindermorgan.com">Edward_Sklark@kindermorgan.com</a>
Telephone:	713.369.9256

**Property Description**

Assessed by:	California State Board of Equalization
Tax Rate Area:	000-001
Fiscal Year:	2020/21 Tax Year
Second Installment Payment:	\$289,463.03
Amount of Claim:	\$203,401.97

RECEIVED RIVERSIDE COUNTY  
CLERK/BOARD OF SUPERVISORS  
2025 APR - 7 PM 12: 06

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

On April 5, 2021, SFPP, L.P. ("Claimant") remitted a second installment property tax payment for tax year 2020/21 to the County of Riverside (the "County"), of which \$289,463.03 was attributable to Claimant's State-assessed property.

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 \$203,401.97, plus accrued interest.

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 2020/21, the County applied a (Code Section 100(b)) tax rate of 1.8145% to the assessed value of Claimant's property.

For tax year 2020/21, the County applied an (averaged Code Section 93) tax rate of 1.1770% 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 2020/21 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 2020/21, in the amount of \$203,401.97, plus accrued interest, 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 TEXAS

COUNTY OF HARRIS

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

I, Edward Sklark, am Vice President – Property Tax at Kinder Morgan, Inc., and am authorized to make this verification for and on behalf of SFPP, L.P., 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 SFPP, L.P.

Executed on March 28, 2025, at Houston, Texas

Edward R. Sklark

*Edward Sklark*

Vice President – Property Tax

**EXHIBIT 1**

SFPP, L.P.

CLAIM FOR REFUND of 2020/21 PROPERTY TAX PAYMENT

**Tax Year 2020/21 Property Tax Bill  
Issued by County of Riverside**



Matthew Jennings  
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

10/14/2020

**RIVERSIDE COUNTY  
SECURED STATE ASSESSED  
PROPERTY TAX BILL**  
For Fiscal Year July 1, 2020  
through June 30, 2021

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

**IMPORTANT MESSAGES**

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: SFPP, LP.  
C/O KINDER MORGAN ENERGY PARTNERS, LP.  
PO BOX 4372  
HOUSTON TX 77210-4372



State Assessed Number	Bill Number
33 - 0461	SBE
Owner January 1, 2020	
SFPP, L.P.	

Structures	\$31,905,191
Assessed Penalty	\$0
Full Taxable Value	\$31,905,191
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$31,905,191

Tax Rate Per \$100 Value	
Taxes	\$578,926.06
Special Assessments & Fixed Charges	\$0.00

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

**IMPORTANT INFORMATION ON REVERSE SIDE**

Total Base Tax Amount	\$578,926.06
Add 10% penalty after December 10, 2020	\$289,463.03
Add 10% penalty plus cost after April 12, 2021	\$289,463.03
	\$289,463.03

State Assessed Number	Bill Number
33 - 0461	SBE
DUE 02/01/2021	
PAY BY 04/12/2021	\$289,463.03
IF PAID AFTER 04/12/2021, ADD 10% PENALTY AND COST	\$28,984.35

SEND THIS STUB WITH YOUR 2ND  
INSTALLMENT PAYMENT

RIVERSIDE COUNTY  
2020-2021 SECURED STATE ASSESSED TAX BILL  
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

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Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK  No Convenience Fee applies when paying by eCheck



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

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.  
For additional charges see item #5 on the reverse

Cannot be paid unless 1st installment is paid

**2nd**  
Installment  
Bill Printed On:  
10/14/2020

State Assessed Number	Bill Number
33 - 0461	SBE
DUE 11/01/2020	
PAY BY 12/10/2020	\$289,463.03
IF PAID AFTER 12/10/2020, ADD 10%	\$28,946.29

SEND THIS STUB WITH YOUR 1ST  
INSTALLMENT PAYMENT

RIVERSIDE COUNTY  
2020-2021 SECURED STATE ASSESSED TAX BILL  
PARTIAL PAYMENTS ARE NOT ACCEPTED

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

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For additional charges see item #5 on the reverse

**1st**  
Installment  
Bill Printed On:  
10/14/2020

**EXHIBIT 2**

SFPP, L.P.

CLAIM FOR REFUND of 2020/21 PROPERTY TAX PAYMENT

**Proof of Payment  
Tax Year 2020/21 Property Tax Bill  
Issued by County of Riverside**

April 5, 2021, Second Installment Payment for  
Tax Year 2020/21  
by SFPP, L.P. to Riverside County

04/05/2021	FEDWIRE DEBIT	485	0915400095JO	309,799.18	08:57 AM
04/05/2021	S/R: STRAIGHT				

Balance and Transaction Report - Summary and Detail  
Created On: 04/06/2021 06:16 AM CDT

Page 5 of 103

**KINDER MORGAN, INC.**

\*\* All values are subject to verification and adjustments. \*\*

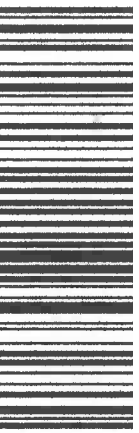
**Balance and Transaction Report - Summary and Detail**

Transaction Date: 04/05/2021

Prior Day

Tran. Date Value Date	Description	Customer Ref.	Bank Ref.	Debit Amount	Report Time (ET)
	YOUR REF:	485			
	PAID TO:	UNION LA AKA UBOC MUFG UNION BANK, N.A TEMPE CA 852811253 US			
	FED ID:	122000496			
	ACCT PARTY:	/2740029498 RIVERSIDE COUNTY TREASURER US			
	REMARK:	SBE #33-0461 TAX TYPE 11002 PIN 009614363 SFPP LP /TIME/08:56 CREDIT REF ATS OF 21/04/05			
	REC GFP:	04051255			
	MRN SEQ:	00095JO09154			
	FED REF:	0405 B1QGC06C 003235 **VIA FED**			

Law Office of Peter Michaels  
3220 N Street NW #164  
Washington, DC 20007



7022 0410 0000 8957 9668

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

**Retail**



RDC 99



92501

U.S. POSTAGE PAID  
FCM LG ENV  
WASHINGTON, DC 200  
MAR 31, 2025

**\$10.72**

S2324E500236-17

2025 APR -7 PM12:06

CLERK/BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

04/08/2025



CERTIFIED MAIL/RETURN RECEIPT REQUESTED

April 4, 2025

County of Riverside  
Clerk, Board of Supervisors  
Attn: CLAIMS Division  
4080 Lemon Street, 5<sup>th</sup> Floor  
Riverside, CA 92501

**CLAIM FOR PARTIAL REFUND OF 2020/21 PROPERTY TAX PAYMENT**

To the Honorable Board of Supervisors,

SOUTHERN CALIFORNIA GAS COMPANY makes a claim for refund, in the amount of \$7,781,349.84, together with applicable interest, in connection with its payment of tax year 2020/21 second installment property tax to Riverside County, as described below.

**Name and Address**

Taxpayer Name: Southern California Gas Company  
Address: 488 8<sup>th</sup> Avenue, HQ08N1  
ATTENTION: James Asay, Director - Corporate Taxes  
City, State Zip: San Diego, CA 92101  
email: [JAsay@Sempra.com](mailto:JAsay@Sempra.com)  
telephone: 619.696.4836

**Property Description**

Assessed by: California State Board of Equalization  
Tax Rate Area: 000-001  
Fiscal Year: 2020/21 Tax Year  
Total Payment: \$22,151,003.76<sup>1</sup>  
Amount of Claim: \$7,781,349.84

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2025 APR 15 AM 11:51

<sup>1</sup>Amount includes Fixed Charges and Assessments but excludes property tax on non-unitary property.

**CLAIM FOR  
REFUND #**

2025-4-161971

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

On April 12, 2021<sup>2</sup>, SOUTHERN CALIFORNIA GAS COMPANY ("Claimant") remitted a second installment property tax payment for tax year 2020/21, in the amount of \$11,075,5011.88<sup>3</sup>, 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 \$7,781,349.84.

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 2020/21, the County applied a (Code Section 100(b)) tax rate of 1.814520% to the assessed value of Claimant's unitary property.

For tax year 2020/21, the County applied an (averaged Code Section 93) tax rate of 1.177000% to the assessed value of locally-assessed property.

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

Claimant asserts that the 2020/21 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 2020/21, in the amount of \$7,781,349.84, based on the difference between the tax rate applied by the County to the assessed value of Claimant's unitary property and the averaged tax rate applied by the County to the assessed value of locally-assessed property.

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<sup>2</sup>April 10, 2021 fell on a Saturday.

<sup>3</sup>Amount includes Fixed Charges and Assessments but excludes property tax on non-unitary property.

**VERIFICATION**

STATE OF CALIFORNIA

COUNTY OF SAN DIEGO

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

I, JAMES R. ASAY, am ATTORNEY-IN-FACT at SOUTHERN CALIFORNIA GAS COMPANY ("SCG"), and DIRECTOR – CORPORATES TAXES at SEMPRA and I am authorized to make this verification for and on SCG's 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 SCG.

Executed on April 4, 2025, at San Diego, California.



JAMES R. ASAY  
Attorney-in-fact,  
Southern California Gas  
Company  
Director – Corporate  
Taxes, Sempra



**Matthew Jennings**  
 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

**RIVERSIDE COUNTY  
 SECURED STATE ASSESSED  
 PROPERTY TAX BILL**  
 For Fiscal Year July 1, 2020  
 through June 30, 2021

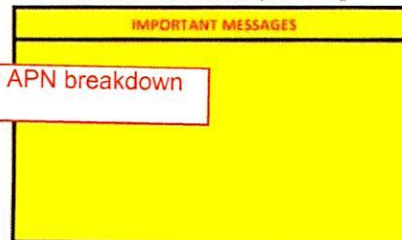
10/14/2020

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

Property Data SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: SOUTHERN CALIFORNIA GAS COMPANY  
 488 8TH AVENUE, HQ08N1  
 SAN DIEGO CA 92101

Summary bill - see next page for APN breakdown



State Assessed Number	Bill Number
33 - 0149	SBE
Owner January 1, 2020	
Southern California Gas Company	

Land	\$9,258,180
Structures	\$1,041,891,182
Business Personal Property	\$169,473,795
Assessed Penalty	\$0
Full Taxable Value	\$1,220,623,157
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$1,220,623,157
Tax Rate Per \$100 Value	
Taxes	\$22,148,088.98
Special Assessments & Fixed Charges	\$3,596.76
Total Base Tax Amount	\$22,151,685.74
Add 10% penalty after December 10, 2020	\$11,075,842.87
Add 10% penalty plus cost after April 12, 2021	\$11,075,842.87
	\$11,075,842.87

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

**IMPORTANT INFORMATION ON REVERSE SIDE**

State Assessed Number	Bill Number
33 - 0149	SBE
DUE 02/01/2021	
PAY BY 04/12/2021	\$11,075,842.87
IF PAID AFTER 04/12/2021, ADD 10% PENALTY AND COST	
	\$1,107,660.36

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.  
 For additional charges see item #5 on the reverse

SEND THIS STUB WITH YOUR 2ND  
 INSTALLMENT PAYMENT

RIVERSIDE COUNTY  
 2020-2021 SECURED STATE ASSESSED TAX BILL  
 PARTIAL PAYMENTS ARE NOT ACCEPTED  
 CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK  No Convenience Fee applies when paying by eCheck



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:  
 10/14/2020

State Assessed Number	Bill Number
33 - 0149	SBE
DUE 11/01/2020	
PAY BY 12/10/2020	\$11,075,842.87
IF PAID AFTER 12/10/2020, ADD 10%	
	\$1,107,584.24

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.  
 For additional charges see item #5 on the reverse

SEND THIS STUB WITH YOUR 1ST  
 INSTALLMENT PAYMENT

RIVERSIDE COUNTY  
 2020-2021 SECURED STATE ASSESSED TAX BILL  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

Check here for change of mailing address  
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Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK  No Convenience Fee applies when paying by eCheck



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

**1st**  
 Installment  
 Bill Printed On:  
 10/14/2020

*Signature*

2020-2021 State Assessed PIN Breakdown

State Assessed Number	Current Owner	PIN	ToG Description	Assessed			Assessed Personal Amount	Net Taxable Amount	Tax		SA Changes Amount	Total Tax Amount	Tax Rate
				Land Amount	Improvement Amount	Trade Fixtures Amount			Changes Amount	Amount			
149	Southern California Gas Company	0000010149	000-001 SBE UNITARY	9,200,627	1,041,891,182	-	1,220,565,604.00	\$ 22,147,407.00	\$ 681.98	\$ 3,596.76	\$ 22,151,003.76	1.81452	
149	Southern California Gas Company	0580020149	058-002 COACHELLA USD	57,553	-	-	57,553.00	\$ 681.98	\$ -	\$ -	\$ 681.98	1.18496	
			TOTAL	9,258,180	1,041,891,182	-	1,220,623,157.00	\$ 22,148,088.98	\$ 681.98	\$ 3,596.76	\$ 22,151,685.74		

*JCA*

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State and Local Tax  
Sempra  
488 8TH AVE # HQ08N1  
SAN DIEGO CA 92101-7123

**\$6.62 US POSTAGE**  
FIRST-CLASS IMI  
Apr 08 2025  
Mailed from ZIP 92101  
2 OZ FIRST-CLASS MAIL FLATS RATE  
ZONE 2  
11923275



063S0011485640

endicia

**USPS CERTIFIED MAIL**



**9407 1118 9876 5442 8061 78**

Clerk, Board of Supervisors  
County of Riverside  
4080 LEMON ST FL 5  
RIVERSIDE CA 92501-3609



**Flores, Kate**

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**From:** Roy Bleckert <sprintcar166@gmail.com>  
**Sent:** Monday, August 25, 2025 10:22 PM  
**To:** Supervisor Medina - 1st District; Office of 2nd District Supervisor; District3; District 4 Supervisor V. Manuel Perez; District 5; Van Wagenen, Jeffrey; Benoit, Ben J; mtran@rivco.org; Clerk of the Board; Bianco, Chad; michaelhestrin@rivcoda.org; Sharp, Donald  
**Subject:** AUDITS Agenda Items 2.10-20

**CAUTION:** This email originated externally from the **Riverside County** email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

**My first observation is there seems to be a badge/access problem across multiple departments!**

**The non compliance of HWS in the Homeless area of compliance & documentation gaps in the 20 percentile raises BIG RED FLAGS!**

**These are a few of Many**

- Thirteen of 57 (23%) program participant files did not have adequate supporting documentation to validate eligibility for the program.
- Fifteen of 57 (26%) program participant files and services provided were not reviewed and approved by designated individuals to ensure adequate segregation of duties.
- Fifteen of 57 (26%) program participant files and services provided did not have adequate oversight of the eligibility determination and benefits processing.

**DPSS appears to be a complete dumpster fire!**

**Registrar of Voters not having a comprehensive plan & chain of command in case the election system shuts down is troubling !!!**

--

**Roy Bleckert..... 1 Rad Bad Dude !!!!! 951 208 9967**

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