



***Pacific Gas and
Electric Company.***

Vice President, CFO, and Controller
300 Lakeside Drive
Oakland, CA 94612

By Certified U.S. Mail, Return Receipt Requested:
9589 0710 5270 0410 5200 34

RECEIVED

APR - 8 2024

April 5, 2024

NAPA COUNTY
EXECUTIVE OFFICE

Clerk of the Board of Supervisors
County of Napa
1195 Third Street, Suite 310
Napa, CA 94559

Re: Claim for Refund of Property Taxes Paid
Claimant: Pacific Gas and Electric Company
Tax Year: 2019-2020
Parcel/Assessment #: 799-000-161-000

To the Clerk of the Board of Supervisors of the County of Napa,

Pacific Gas and Electric Company hereby claims a refund of property taxes paid, pursuant to Division 1, Part 9, Chapter 5, Article 1 of the California Revenue and Taxation Code sections 5096 and 5097, et seq., erroneously and illegally assessed against Claimant by the County of Napa, California for Tax Year 2019-2020, and erroneously and illegally collected from Claimant by the County Tax Collector for that Tax Year.

Claimant requests that an order of the Board of Supervisors be issued directing the proper officials of the County of Napa to refund to Claimant the sum of \$3,133,561.00 for property taxes levied by and paid by Claimant to the Napa County Tax Collector for Tax Year 2019-2020, including interest thereon and attorney's fees and costs as required by law, statute, or rule.

In support of this Claim for Refund, Claimant states:

1. Claimant is and at all times herein mentioned a corporation duly organized and existing under the laws of the State of California, with its principal place of business located at 300 Lakeside Drive, Oakland, California.

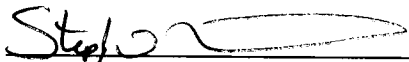
2. For Tax Year 2019-2020, the California State Board of Equalization determined the assessed value of Claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and of Revenue and Taxation Code section 721. Pursuant to its authority under Revenue and Taxation Code section 756, the State Board of Equalization transmitted assessment roll values showing Claimant's unitary and nonoperating property in the County of Napa. On the basis of this assessment, unitary taxes were calculated and levied on Claimant's property in the County of Napa for the Tax Year 2019-2020 in the sum of \$6,346,369.00 (Exhibit 1). Claimant paid these taxes in full on or about December 10, 2019 and April 10, 2020 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of these taxes in the amount of \$3,133,561.00, plus appropriate interest, on grounds that such taxes were illegally assessed and levied, and/or erroneously and illegally collected, for the following reasons:
 - a. The property tax rate used to compute Claimant's property taxes for Tax Year 2019-2020 exceeded the rate applied in the same Tax Year to other locally-assessed property in the County of Napa 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 assessment against Claimant's property in the County of Napa and the taxes collected on that assessment, which were assessed and collected pursuant to Revenue and Taxation Code section 100(b)(2), violated Article XIII, section 1 of the California Constitution ("Uniformity Clause").
 - c. The property tax assessment against Claimant's property in the County of Napa and the taxes collected on that assessment, which were assessed and collected pursuant to Revenue and Taxation Code section 100(b)(2), violated the Fourteenth Amendment of the United States Constitution ("Equal Protection Clause").
 - d. The taxes collected on Claimant's property in the County of Napa were in excess of the amount permitted under Article XIII A, section 2(a) of the California Constitution ("Proposition 13").

- e. If, in the future, Claimant identifies additional grounds for its Claim for Refund herein, Claimant reserves its right to supplement or amend this Claim for Refund to state additional facts to support such grounds.
- 4. Claimant has duly and timely paid all property taxes assessed and levied by the County of Napa. No refund of the aforementioned taxes, or any part thereof, has been previously paid to Claimant.

If you have questions, please contact Becky Zhu directly by email at becky.zhu@pge.com or by mail to Becky Zhu, Attention: Tax Department, 300 Lakeside Drive, Oakland, California, 94612.

Respectfully submitted,

PACIFIC GAS AND ELECTRIC COMPANY

By: 
Stephanie Williams
Vice President, Chief Financial Officer
and Controller

VERIFICATION

STATE OF CALIFORNIA, COUNTY OF NAPA

I, Stephanie Williams, am the Vice President, Chief Financial Officer and Controller for Pacific Gas and Electric Company, Claimant in the foregoing Claim for Refund ("Claim"). I am authorized to make this Verification for and on behalf of Pacific Gas and Electric Company.

I have read the foregoing Claim and know its contents. I am informed and believe, and on that basis allege, that the matters stated in the Claim are true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on (date) 3/28/24, in Oakland, California.


Stephanie Williams

EXHIBIT 1



**NAPA COUNTY 2019-2020 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020**

**JAMES B. HUDAK, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

ASMT NUMBER: 799-000-161-000 TAX RATE AREA: 090-000
FEE NUMBER: 799-000-161-000 ACRES: 0.00
LOCATION: Map 0117 28 001 Par 03 000000120
LIEN DATE ASSESSEE: PACIFIC GAS & ELECTRIC

Original bill date 09/10/2019
PAY TAXES ONLINE: www.countyofnapa.org/tax
PAY TAXES BY PHONE - Call 1-866-269-2015
SUBJECT TO A SERVICE FEE

***** ALL FOR AADC 940
PACIFIC GAS & ELECTRIC
PROPERTY TAX DEPARTMENT MAIL CODE B12G
PO BOX 7054
SAN FRANCISCO CA 94120-7054

1-0024499
000109
000004

2019-2020



PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	10,024,333
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	260,436,987
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	19,247,847
EXEMPTION (707) 259-8752		
TAX QUESTIONS (707) 253-4311		
TAX RATE (707) 253-4577		
VALUATION (707) 259-8740		
VESSEL (707) 253-4457		

NET TAXABLE VALUE 289,709,167 x 1.000000 = **\$2,897,091.66**

PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES
(707) 253-4577	00003	UNITARY DEBT SERVICE	289,709,167 1.190800 3,449,277.34

AGENCY TAXES + DIRECT CHARGES + FEES **\$3,449,277.34**

1ST INSTALLMENT 11/1/2019 DELINQUENT AFTER 12/10/2019	2ND INSTALLMENT 2/1/2020 DELINQUENT AFTER 04/10/2020	TOTAL TAXES
\$3,173,184.50	\$3,173,184.50	\$6,346,369.00

ASMT NUMBER: 799-000-161-000
FEE NUMBER: 799-000-161-000
LOCATION: Map 0117 28 001 Par 03 000000120
CURRENT OWNER:
PACIFIC GAS & ELECTRIC
PROPERTY TAX DEPARTMENT MAIL CODE B12G
PO BOX 7054
SAN FRANCISCO CA 94120-7054

2019-2020

MAKE CHECK PAYABLE TO:
Napa County Tax Collector
1195 Third Street Suite 108
Napa, CA 94559

2nd
INSTALLMENT

TOTAL AMOUNT DUE 2/1/2020	\$3,173,184.50
AFTER APRIL 10, 2020 ADD 10% PENALTY + \$10 COST CHARGE	\$317,328.45
TOTAL DELINQUENT INSTALLMENT DUE	\$3,490,512.95
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2020	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
OR POSTMARKED BY 4/10/2020. LATE PAYMENTS WILL BE
RETURNED FOR PENALTY.

799000161000020198003173184509200349051295720198 04102020

ASMT NUMBER: 799-000-161-000
FEE NUMBER: 799-000-161-000
LOCATION: Map 0117 28 001 Par 03 000000120
CURRENT OWNER:
PACIFIC GAS & ELECTRIC
PROPERTY TAX DEPARTMENT MAIL CODE B12G
PO BOX 7054
SAN FRANCISCO CA 94120-7054

2019-2020

MAKE CHECK PAYABLE TO:
Napa County Tax Collector
1195 Third Street Suite 108
Napa, CA 94559

1st
INSTALLMENT

TOTAL AMOUNT DUE 11/1/2019	\$3,173,184.50
AFTER DECEMBER 10, 2019 ADD 10% PENALTY	\$317,318.45
TOTAL DELINQUENT INSTALLMENT DUE	\$3,490,502.95
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 10, 2019 WITH PAYMENT OF	\$6,346,369.00

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
OR POSTMARKED BY 12/10/2019. LATE PAYMENTS WILL BE
RETURNED FOR PENALTY.

799000161000020198003173184509100349050295920198 12102019

EXHIBIT 2



**Pacific Gas and
Electric Company**

**Tax Department
300 Lakeside Drive
Oakland, CA 94612**

Tax Year 2019-2020 Property Tax Proof of Payment

Note: Included below are screenshots of PG&E's wire transfer confirmation message indicating the clearing of payments made by wire transfer.

1st Installment: \$3,182,066.20

12/11/19 12/10/19 5006770 D157514393865*NAPA C 495 - WO:D157514393865*NAPA COUNTY*1195 THIRD ST RM No No No 3,182,066.20
RRNCRN=2000198007*RRN=2000198007*RCV=121122676US BK
NA EUREKA *FNC=CTP*BNF=D157514393865*NAPA
COUNTY*1195 THIRD ST RM 108*NAPA, CA 945593035 UNITED
STATES*ORG=D059978*PACIFIC GAS & ELECTRIC CO*77 BEALE
STREET*770000*SAN FRANCISCO, CA 94117 UNITED STATES
*OGB=D059978*PACIFIC GAS & ELECTRIC CO*BANK
RECONCILIATION UNIT*77 BEALE ST MAILCODE B7A*SAN
FRANCISCO CA 94105-1814*OBI=2019/2020 1ST INSTALL PROP
TAXES W*TRN#*FTJ1912100229086 TYPE=FW
NETREF#*1912108187TP1C0000507 10.25 12-10-19

2nd Installment: \$3,182,066.20

04/13/20 04/10/20 601249 D157514393865*NAPA C 495 - WO:D157514393865*NAPA COUNTY*1195 THIRD ST No No No 3,182,066.20
RRNCRN=2000051094*RRN=2000051094*RCV=121122676US
BK NA EUREKA *FNC=CTP*BNF=D157514393865*NAPA
COUNTY*1195 THIRD ST RM 108*NAPA, CA 945593035
UNITED STATES*ORG=D059978*PACIFIC GAS & ELECTRIC
CO*77 BEALE STREET*770000*SAN FRANCISCO, CA 94117
UNITED STATES
*OGB=D059978*PACIFIC GAS & ELECTRIC CO*BANK
RECONCILIATION UNIT*77 BEALE ST MAILCODE B7A*SAN
FRANCISCO CA 94105-1814*OBI=2019/2020 2ND
INSTALLMENT - POSTPETITION W*TRN#*FTJ2004100065266
TYPE=FWNETREF#*2004108187TP1C000028 09.41 04-10-20