



**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 2308 6459 42

April 1, 2025

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: 2020-2021
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 2020-2021, 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 \$3,269,775.00 for property taxes levied by and paid by Claimant to the Napa County Tax Collector for Tax Year 2020-2021, 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.

RECEIVED

APR 10 2025

**NAPA COUNTY
CLERK OF THE BOARD**

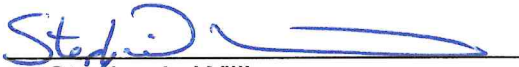
2. For Tax Year 2020-2021, the California State Board of Equalization determined the assessed value of Claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and of Revenue and Taxation Code section 721. Pursuant 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 2020-2021 in the sum of \$6,719,921.90 (Exhibit 1). Claimant paid these taxes in full on or about December 10, 2020 and April 12, 2021 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of these taxes in the amount of \$3,269,775.00, 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 2020-2021 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, 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

Clerk of the Board of Supervisors
County of Napa
April 1, 2025
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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) April 01, 2025, in Oakland, California.


Stephanie Williams

EXHIBIT 1



**NAPA COUNTY 2020-2021 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

**ROBERT G. MINAHEN, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 799-000-161-000	TAX RATE AREA: 090-000	Original bill date 09/03/2020
FEE NUMBER: 799-000-161-000	ACRES: 0.00	PAY TAXES ONLINE: www.countyofnapa.org/tax
LOCATION: Map 0117 28 001 Par 03	000000120	PAY TAXES BY PHONE - Call 1-855-627-2121
LIEN DATE ASSESSEE: PACIFIC GAS & ELECTRIC		**SUBJECT TO A SERVICE FEE**
<p>***** ALL FOR AADC 940 PACIFIC GAS & ELECTRIC PROPERTY TAX DEPARTMENT MAIL CODE B12G PO BOX 7054 SAN FRANCISCO CA 94120-7054</p>		<p>1-0022812 000100 000004</p> <p>0101</p> <p>2020-2021</p>

COUNTY VALUES, EXEMPTIONS, AND TAXES		
PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	10,046,443
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	279,521,989
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	22,362,214
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 x =

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS			
PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES
(707) 253-4577	00003	UNITARY DEBT SERVICE	311,930,646 1.154300 3,600,615.44

AGENCY TAXES + DIRECT CHARGES + FEES

1ST INSTALLMENT 11/1/2020 DELINQUENT AFTER 12/10/2020	\$3,359,960.95	2ND INSTALLMENT 2/1/2021 DELINQUENT AFTER 04/12/2021	\$3,359,960.95	TOTAL TAXES	\$6,719,921.90
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↑ TEAR HERE NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-161-000	2020-2021	MAKE CHECK PAYABLE TO:	2nd INSTALLMENT								
FEE NUMBER: 799-000-161-000		Napa County Tax Collector									
LOCATION: Map 0117 28 001 Par 03	000000120	1195 Third Street Suite 108									
CURRENT OWNER:		Napa, CA 94559									
PACIFIC GAS & ELECTRIC PROPERTY TAX DEPARTMENT MAIL CODE B12G PO BOX 7054 SAN FRANCISCO CA 94120-7054											
<table border="1"> <tr> <td>TOTAL AMOUNT DUE 2/1/2021</td> <td>\$3,359,960.95</td> </tr> <tr> <td>AFTER APRIL 12, 2021 ADD 10% PENALTY + \$10 COST CHARGE</td> <td>\$336,006.09</td> </tr> <tr> <td>TOTAL DELINQUENT INSTALLMENT DUE</td> <td>\$3,695,967.04</td> </tr> <tr> <td colspan="2">ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2021</td> </tr> </table>				TOTAL AMOUNT DUE 2/1/2021	\$3,359,960.95	AFTER APRIL 12, 2021 ADD 10% PENALTY + \$10 COST CHARGE	\$336,006.09	TOTAL DELINQUENT INSTALLMENT DUE	\$3,695,967.04	ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2021	
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AFTER APRIL 12, 2021 ADD 10% PENALTY + \$10 COST CHARGE	\$336,006.09										
TOTAL DELINQUENT INSTALLMENT DUE	\$3,695,967.04										
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2021											

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/12/2021. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

799000161000020206003359960951200369596704120206 04102021

↑ TEAR HERE NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-161-000	2020-2021	MAKE CHECK PAYABLE TO:	1st INSTALLMENT										
FEE NUMBER: 799-000-161-000		Napa County Tax Collector											
LOCATION: Map 0117 28 001 Par 03	000000120	1195 Third Street Suite 108											
CURRENT OWNER:		Napa, CA 94559											
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	\$6,719,921.90												

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 12/10/2020. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

799000161000020206003359960951100369595704320206 12102020

EXHIBIT 2



**Pacific Gas and
Electric Company**

Tax Department
300 Lakeside Drive
Oakland, CA 94612

Tax Year 2020-2021 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: \$3,369,197.65

```
*OUTGOING MONEY TRAN  3,369,197.65  3,369  0  0
FTJ2012100165066  201210B1B7TP1C001087
01RRN
CRN=2000161851*RRN=2000161851*RCV=121122676US BK NA EUREKA
 *FNC=CTP*BNF=D157514393865*NAPA COUNTY*1195 THIRD ST RM 108*NAPA, CA 9455930
35 UNITED STATES*ORG=D059978*PACIFIC GAS & ELECTRIC CO*77 BEALE STREET*770000
 *SAN FRANCI, CA 94177 UNITED STATES*OGB=D59978*PACIFIC GAS & ELECTRIC CO*BANK
RECONCILIATION UNIT*77 BEALE ST MAILCODE B7A*SAN FRANCISCO CA 94105-1814*OBI
=2020/2021 PROPERTY TAX - 1ST*INSTALLMENT PMT W*
TRN#=FTJ2012100165066 TYPE=FW NETREF#=201210B1B7TP1C001087 09:53 12-10-20
```

2nd Installment: \$3,369,197.65

```
*OUTGOING MONEY TRAN  3,369,197.65  3,369  0  0
FTJ2104120330566  210412B1B7TP1C000613
01RRN
CRN=2000051008*RRN=2000051008*RCV=121122676US BK NA EUREKA
 *FNC=CTP*BNF=D157514393865*NAPA COUNTY*1195 THIRD ST RM 108*NAPA, CA 9455930
35 UNITED STATES*ORG=D059978*PACIFIC GAS & ELECTRIC CO*77 BEALE STREET*770000
 *SAN FRANCI, CA 94177 UNITED STATES*OGB=D59978*PACIFIC GAS & ELECTRIC CO*BANK
RECONCILIATION UNIT*77 BEALE ST MAILCODE B7A*SAN FRANCISCO CA 94105-1814*OBI
=7/1/20-6/30/21 - 2ND PROPERTY TAX*INSTALLMENT W*
TRN#=FTJ2104120330566 TYPE=FW NETREF#=210412B1B7TP1C000613 12:54 04-12-21
```