



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

RECEIVED

By Certified U.S. Mail, Return Receipt Requested:
7022 2410 0001 9154 7641

APR 10 2023

NAPA COUNTY
EXECUTIVE OFFICE

April 5, 2023

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: 2018-2019
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 2018-2019, 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 \$3,141,828 for property taxes levied on and paid by Claimant to the Napa County Tax Collector for Tax Year 2018-2019, 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 was 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 2018-2019, 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 2018-2019 in the sum of \$6,504,392.50 (Exhibit 1). Claimant paid these taxes in full on or about December 10, 2018 and April 10, 2019 (Exhibit 2).

3. Claimant is entitled to a refund of a portion of these taxes in the amount of \$3,141,828, 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 2018-2019 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. Please send all correspondence directly 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) 4/5/23, in Danville, California.


Stephanie Williams

EXHIBIT 1

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 00000
 LIEN DATE ASSESSEE: PACIFIC GAS & ELECTRIC

Original bill date 09/06/2018
 PAY TAXES ONLINE: www.countyofnapa.org/tax
 PAY TAXES BY PHONE - Call 1-866-269-2015
 SUBJECT TO A SERVICE FEE



PACIFIC GAS & ELECTRIC
 TAX DEPARTMENT, MAIL CODE B12G
 PO BOX 7054
 SAN FRANCISCO CA 94120-7054

000094 0022620

2018-2019



COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES	X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	9,962,933	
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	271,023,772	
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	19,669,322	
EXEMPTION (707) 259-8752			
TAX QUESTION (707) 253-4311			
TAX RATE (707) 253-4577			
VALUATION (707) 259-8740			
VESSEL (707) 253-4457			

NET TAXABLE VALUE 300,656,027 x 1.000000 = \$3,006,560.28

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	300,656,027	1.163400 3,497,832.22

AGENCY TAXES + DIRECT CHARGES + FEES \$3,497,832.22

1ST INSTALLMENT DUE 11/1/2018 DELINQUENT AFTER 12/10/2018	2ND INSTALLMENT DUE 2/1/2019 DELINQUENT AFTER 04/10/2019	TOTAL TAXES
\$3,252,196.25	\$3,252,196.25	\$6,504,392.50

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

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

2018-2019

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

2nd
 INSTALLMENT

TOTAL AMOUNT DUE 2/1/2019	\$3,252,196.25
AFTER APRIL 10, 2019 ADD 10% PENALTY + \$10 COST CHARGE	\$325,229.62
TOTAL DELINQUENT INSTALLMENT DUE	\$3,577,425.87
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2019	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
 OR POSTMARKED BY 4/10/2019. LATE PAYMENTS WILL BE
 RETURNED FOR PENALTY.

799000161000020180003252196259200357742587720180

NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-161-000
 FEE NUMBER: 799-000-161-000
 DESCRIPTION: Map 0117 28 001 Par 03 000000120
 CURRENT OWNER:
 PACIFIC GAS & ELECTRIC
 TAX DEPARTMENT, MAIL CODE B12G
 PO BOX 7054

2018-2019

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

1st
 INSTALLMENT

THIS AMOUNT DUE 11/1/2018	\$3,252,196.25
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EXHIBIT 2



Pacific Gas and Electric Company.

Tax Department
300 Lakeside Drive
Oakland, CA 94612

Tax Year 2018-2019 Property Tax Proof of Payment

Note: Included below are screen shots of PG&E's accounting system indicating the clearing of the payment made by electronic transfer.

1st Installment: \$3,260,655.20

Vendor	1006461	NAPA COUNTY	G/L Acc	2320000
Company Code	PGE1	1195 THIRD ST RM 108		
Pacific Gas & Electric Co	NAPA		Doc. no.	2150253034

Line Item 1 / Outgoing payment / 25	
Amount	3,260,655.20 USD
Tax Code	

Additional Data	
Bus. Area	
Disc. Amount	0.00 USD
Days/percent	
Bline Date	12/07/2018
Pmnt Block	
Pmnt Method	F Pmnt Meth. Sup.
Clearing	12/07/2018 / 2150253034 Payment Amnt 3,260,655.20 USD
Assignment	20181207
Text	

Document Header: PGE1 Company Code	
Document Type	ZB Pmt Post-Vendor EFT
Doc.Header Text	20181206-ACHF
Reference	
Document Date	12/07/2018
Posting Date	12/07/2018
Currency	USD
Posting period	12 / 2018
Ref. Transactn	BKPF Accounting document
Reference Key	2150253034PGE12018 Log.System FRI_820
Entered by	BCH_AP_PAYOR
Entry Date	12/06/2018
Time of Entry	00:51:28
TCode	F110
Changed on	
Last update	
Ledger Grp	
Ref.key(head) 1	
Ref.key 2	

2nd Installment: \$3,260,655.20

Vendor	1006461	NAPA COUNTY	G/L Acc	2320000
Company Code	PGE1	1195 THIRD ST RM 108		
Pacific Gas & Electric Co	NAPA		Doc. no.	2150062522

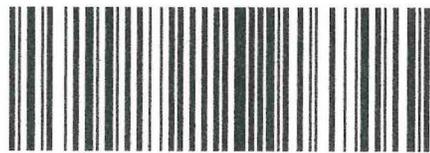
Line Item 1 / Outgoing payment / 25	
Amount	3,260,655.20 USD
Tax Code	

Additional Data	
Bus. Area	
Disc. Amount	0.00 USD
Days/percent	
Bline Date	04/09/2019
Pmnt Block	
Pmnt Method	F Pmnt meth.supl.
Clearing	04/09/2019 / 2150062522 Payment Amnt 3,260,655.20 USD
Assignment	20190409
Text	

Document Header: PGE1 Company Code	
Document type	ZB Pmt Post-Vendor EFT
Doc.Header Text	20190408-ACHF
Reference	
Document Date	04/09/2019
Posting Date	04/09/2019
Currency	USD
Posting period	04 / 2019
Ref. Transactn	BKPF Accounting document
Reference Key	2150062522PGE12019 Log System PRI_820
Entered by	BCH_AP_PAYOR
Entry Date	04/08/2019
Time of Entry	00:51:47
TCode	F110
Changed on	
Last update	
Ledger Grp	
Ref.key(head) 1	
Ref.key 2	

Electric Company

-9991



7022 2410 0001 9154 7641

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Clerk of the Board of Supervisors
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Napa, CA 94559



US POSTAGE TM PITNEY BOWES



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APR 10 2023

NAPA COUNTY
EXECUTIVE OFFICE

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