



*Pacific Gas and  
Electric Company*

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

RECEIVED

APR 10 2023

NAPA COUNTY  
EXECUTIVE OFFICE

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

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](mailto: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



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

000094 0022620

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

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              | 2ND INSTALLMENT DUE 2/1/2019               | TOTAL TAXES    |
|--------------------------------------------|--------------------------------------------|----------------|
| DELINQUENT AFTER 12/10/2018 \$3,252,196.25 | DELINQUENT AFTER 04/10/2019 \$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

# 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.*

1<sup>st</sup> 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    |                         |
| Blne Date       | 12/07/2018              |
| Pmnt Block      |                         |
| Pmnt Method     | F Pmnt Meth. Sup.       |
| Clearing        | 12/07/2018 / 2150253034 |
| Assignment      | 20181207                |
| Payment Amnt    | 3,260,655.20 USD        |
| 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                          |                          |

2<sup>nd</sup> 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    |                         |
| Blne Date       | 04/09/2019              |
| Pmnt Block      |                         |
| Pmnt Method     | F Pmnt meth.supl.       |
| Clearing        | 04/09/2019 / 2150062522 |
| Assignment      | 20190409                |
| Payment Amnt    | 3,260,655.20 USD        |
| 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                          |                          |

**1-9991**

**CERTIFIED MAIL®**



7022 2410 0001 9154 7641



ZIP 94612 \$ 008.58<sup>0</sup>  
02 4W  
0000377541 APR 06 2023

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Clerk of the Board of Supervisors  
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