



**Pacific Gas and
Electric Company™**

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

RECEIVED

APR 10 2023

BOARD OF SUPERVISORS

By Certified U.S. Mail, Return Receipt Requested:
7022 2410 0001 9154 7603

April 5, 2023

Clerk of the Board of Supervisors
County of Humboldt
825 5th Street, Room 111
Eureka, CA 95501

Re: Claim for Refund of Property Taxes Paid
Claimant: Pacific Gas and Electric Company
Tax Year: 2018-2019
Assessment #: 799-000-001-000

To the Clerk of the Board of Supervisors of the County of Humboldt:

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 Humboldt, 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 Humboldt to refund to Claimant the sum of \$2,087,377 for property taxes levied on and paid by Claimant to the Humboldt 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 Humboldt. On the basis of this assessment, unitary taxes were calculated and levied on Claimant's property in the County of Humboldt for the Tax Year 2018-2019 in the sum of \$7,443,887.94 (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 \$2,087,377, 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 Humboldt 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 Humboldt 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 Humboldt 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 Humboldt 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 Humboldt. 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

Clerk of the Board of Supervisors
County of Humboldt
April 5, 2023
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VERIFICATION

STATE OF CALIFORNIA, COUNTY OF HUMBOLDT

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



HUMBOLDT COUNTY 2018-2019 PROPERTY TAX BILL
 John Bartholomew, Humboldt County Tax Collector
 825 Fifth Street, Room 125, Eureka, CA 95501

Pay Taxes by Credit Card or E-Check



Online @ <http://humboldt.gov/tax>
 or Call 855-335-3132

3rd party processing company will charge a fee

PROPERTY INFORMATION

ASMT NUMBER: 799-000-001-000 TAX RATE AREA: 000-001
 FEE NUMBER: 799-000-001-000 ACRES: 0.00
 LOCATION: Map 0135 12 001 Par 07 0000002
 LIEN DATE OWNER: Pacific Gas & Electric Co. 000096 0024867
 Pacific Gas & Electric Co.
 c/o Tax Department Mail Code: B12G
 PO Box 7054
 San Francisco, CA 94120-7054



IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.

Orig. bill date: 09/19/2018

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUE
707-441-3020	LAND	6,944,886
	STRUCTURAL IMPROVEMENTS	455,056,259
	PERSONAL PROPERTY	28,050,727
	NET TAXABLE VALUE	\$490,051,872
	VALUES X TAX RATE (1.000000) = COUNTY TAXES	\$4,900,518.72

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

PHONE #	DESCRIPTION	ASSESSED VALUES X TAX RATE 1.0000	= AGENCY TAXES
	SECURED UNITARY-VOTED DEBT	490,051,872	0.519000 2543369.22

TOTAL AGENCY TAXES + DIRECT CHARGES \$2,543,369.22

1ST INSTALLMENT DUE 11/1/2018 DELINQUENT AFTER 12/10/2018	\$3,721,943.97	2ND INSTALLMENT DUE 2/1/2019 DELINQUENT AFTER 4/10/2019	\$3,721,943.97	TOTAL TAXES \$7,443,887.94
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HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-001-000
 FEE NUMBER: 799-000-001-000
 LOCATION: Map 0135 12 001 Par 07 000000240
 CURRENT OWNER: Pacific Gas & Electric Co.
 c/o Tax Department Mail Code: B12G
 PO Box 7054
 San Francisco, CA 94120-7054

MAKE CHECK PAYABLE TO:
 H.C.T.C.
 Detach and return this stub with payment

2018-2019

2ND
INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov/tax>
 PAY TAX BY PHONE - CALL 855-335-3132
 3rd party processing company will charge a fee

PAYMENT DUE February 1 - April 10, 2019 **\$3,721,943.97**

Total Due after 4/10/19 with 10% Delinquent Penalty **\$4,094,158.36**
 and \$20 cost
Total Due after 5/1/19 with \$8.00 for Delinquent Notice Fee **\$4,094,166.36**

799000001000420180003721943972200409415836720180

HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-001-000
 FEE NUMBER: 799-000-001-000
 LOCATION: Map 0135 12 001 Par 07 000000240
 CURRENT OWNER: Pacific Gas & Electric Co.
 c/o Tax Department Mail Code: B12G
 PO Box 7054
 San Francisco, CA 94120-7054

MAKE CHECK PAYABLE TO:
 H.C.T.C.
 Detach and return this stub with payment

2018-2019

1ST
INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov/tax>
 PAY TAX BY PHONE - CALL 855-335-3132
 3rd party processing company will charge a fee

PAYMENT DUE November 1 - December 10, 2018 **\$3,721,943.97**

Total Due after 12/10/18 with 10% Delinquent Penalty **\$4,094,138.36**
Total Due after 1/1/19 with \$8.00 Delinquent Notice Fee **\$4,094,146.36**

Total to Pay Both Installments by 12/10/18 **\$7,443,887.94**

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EXHIBIT 2



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: \$3,721,943.97

Vendor	1006259	COUNTY OF HUMBOLDT TAX COLLECTOR	G/L Acc	2320000
Company Code	PG&E1	825 5TH ST #125		
Pacific Gas & Electric Co	EUREKA		Doc. no.	2150253026
Line Item 1 / Outgoing payment / 25				
Amount	3,721,943.97	USD		
Tax Code				
Additional Data				
Bus. Area				
		Disc. Amount	0.00	USD
		Days/percent		
Blne Date	12/07/2018			
Pmnt Block		Invoice Ref.		/ / 0
Pmt Method	F Pmnt Meth. Sup.			
Clearing	12/07/2018 / 2150253026	Payment Amnt	3,721,943.97	USD
Assignment	20181207			
Text				Long text

Document Header: PGE1 Company Code	
Document Type	ZB 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	BKFF Accounting document
Reference Key	2150253026PGE12018 Log.System FR1_820
Entered by	BCH_AP_PAYOR
Entry Date	12/06/2018
Time of Entry	00:51:27
TCode	F110
Changed on	
Last update	
Ledger Grp	
Ref.key(head) 1	
Ref.key 2	

2nd Installment: \$3,721,943.97

Vendor	1006259	COUNTY OF HUMBOLDT TAX COLLECTOR	G/L Acc	2320000
Company Code	PG&E1	825 5TH ST #125		
Pacific Gas & Electric Co	EUREKA		Doc. no.	2150062515
Line Item 1 / Outgoing payment / 25				
Amount	3,721,943.97	USD		
Tax Code				
Additional Data				
Bus. Area				
		Disc. Amount	0.00	USD
		Days/percent		
Blne Date	04/09/2019			
Pmnt Block		Invoice Ref.		/ / 0
Pmt Method	F Pmnt Meth. Sup.			
Clearing	04/09/2019 / 2150062515	Payment Amnt	3,721,943.97	USD
Assignment	20190409			
Text				Long text

Document Header: PGE1 Company Code	
Document Type	ZB 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	BKFF Accounting document
Reference Key	2150062515PGE12019 Log.System FR1_820
Entered by	BCH_AP_PAYOR
Entry Date	04/08/2019
Time of Entry	00:51:47
TCode	F110
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Last update	
Ledger Grp	
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Ref.key 2	



Pacific Gas and Electric Company®

Tax Department
300 Lakeside Drive
Oakland, CA 94612

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CERTIFIED MAIL®



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FOR SUPERVISORS

APR 10 2023

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**Humboldt County
Clerk of the Board of Supervisors
825 5th Street, Room 111
Eureka, CA 95501**

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