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APR - 8 2024
BOARD OF SUPERVISORS

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 5209 73

April 5, 2024

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: 2019-2020
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 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 Humboldt to refund to Claimant the sum of $2,211,279.00 for property taxes levied by and paid by Claimant to the Humboldt 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 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 2019-2020 in the sum of $7,269,692.00 (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 $2,211,279.00, 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 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 XIIIA, 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 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 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) 3/28/24, in Oakland, California.

Stephanie Williams

EXHIBIT 1

HUMBOLDT COUNTY 2019-2020 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 @ https://humboldtgov.org/tax
or Call 855-335-3132
3rd party processing company will charge a fee

PROPERTY INFORMATION

ASMT NUMBER: 799-000-001-000
FEE NUMBER: 799-000-001-000
LOCATION: Map 0135 12 001 Par 07
LIEN DATE OWNER: Pacific Gas & Electric Co.

TAX RATE AREA: 000-001
ACRES: 0.00
000000240

*********ALL FOR AADC 940
Pacific Gas & Electric Co.
c/o Tax Department Mail Code: B12G
PO Box 7054
San Francisco, CA 94120-7054

1-0024458
000095
000004

IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.
Orig. bill date: 09/16/2019

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:
707-441-3020

VALUE DESCRIPTION	ASSESSED VALUES
LAND	6,944,886
STRUCTURAL IMPROVEMENTS	435,161,880
PERSONAL PROPERTY	19,754,214
NET TAXABLE VALUE	461,860,980

VALUES X TAX RATE (1%) = COUNTY TAXES 4,618,609.80

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	461,860,980	0.574000	2,651,082.02

TOTAL AGENCY TAXES + DIRECT CHARGES 2,651,082.02

1ST INSTALLMENT		2ND INSTALLMENT		TOTAL TAXES
DUE 11/1/2019 DELINQUENT AFTER 12/10/2019	$3,634,845.91	DUE 2/1/2020 DELINQUENT AFTER 4/10/2020	$3,634,845.91	$7,269,691.82

HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

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

2019-2020

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

2ND INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

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

PAYMENT DUE ▶ February 1 - April 10, 2020	$3,634,845.91
Total Due after 4/10/20 with 10% Delinquent Penalty and $20 cost	$3,998,350.50
Total Due after 5/1/20 with $8.00 for Delinquent Notice Fee	$3,998,358.50

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HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

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

2019-2020

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

1ST INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

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

PAYMENT DUE ▶ November 1 - December 10, 2019	$3,634,845.91
Total Due after 12/10/19 with 10% Delinquent Penalty	$3,998,330.50
Total Due after 1/1/20 with $8.00 for Delinquent Notice Fee	$3,998,338.50
Total to Pay Both Installments by 12/10/19	$7,269,691.82

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EXHIBIT 2

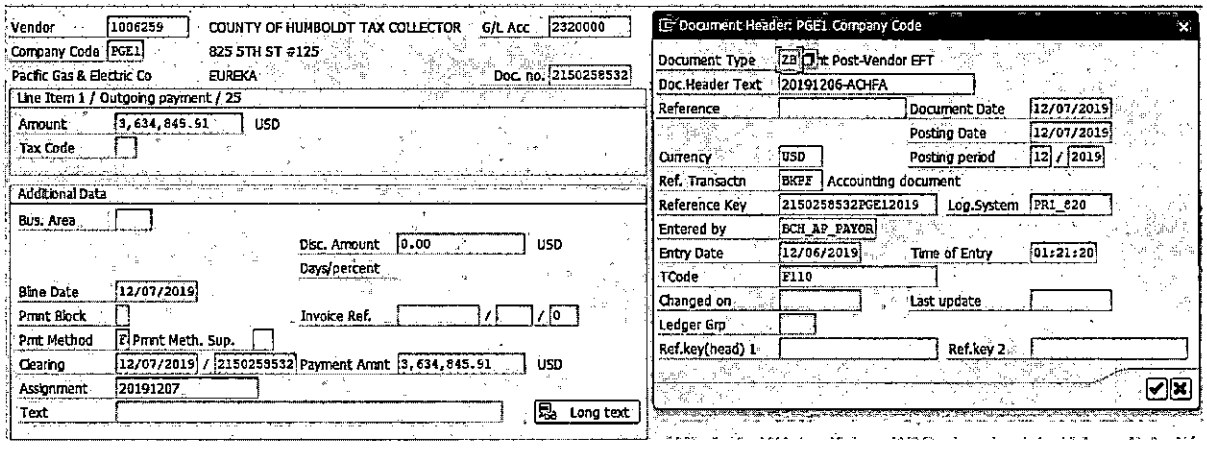
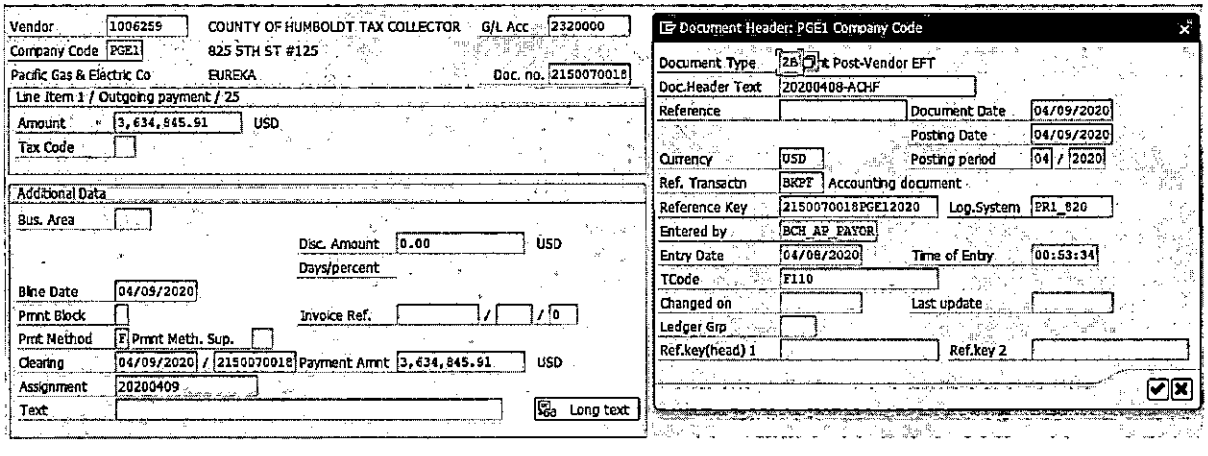
Pacific Gas and Electric Company

Tax Department
300 Lakeside Drive
Oakland, CA 94612

Tax Year 2019-2020 Property Tax Proof of Payment

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

1st Installment: $3,634,845.91



2nd Installment: $3,634,845.91