



**Pacific Gas and  
Electric Company.**

RECEIVED

APR - 8 2024

BOARD OF SUPERVISORS

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 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 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](mailto: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 @ <http://humboldt.gov/tax>  
 or Call 855-335-3132  
 3rd party processing company will charge a fee

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 799-000-001-000	TAX RATE AREA: 000-001	SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION. Orig. bill date: 09/16/2019
FEE NUMBER: 799-000-001-000	ACRES: 0.00	
LOCATION: Map 0135 12 001 Par 07	000000240	
LIEN DATE OWNER: Pacific Gas & Electric Co.		
 *****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 0000951 000004

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	DUE 2/1/2020 DELINQUENT AFTER 4/10/2020	
\$3,634,845.91	\$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. 2019-2020

Detach and return this stub with payment

ASMT NUMBER: 799-000-001-000  
 FEE NUMBER: 799-000-001-000  
 LOCATION: Map 0135 12 001 Par 07  
 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://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, 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

799000001000420198003634845912200399833050720198

**HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB**

MAKE CHECK PAYABLE TO: H.C.T.C. 2019-2020

Detach and return this stub with payment

ASMT NUMBER: 799-000-001-000  
 FEE NUMBER: 799-000-001-000  
 LOCATION: Map 0135 12 001 Par 07  
 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://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, 2019 \$3,634,845.91

Total Due after 12/10/19 with 10% Delinquent Penalty and \$20 cost \$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

799000001000420198003634845912100399833050220198

# 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.

1<sup>st</sup> Installment: \$3,634,845.91

Vendor	1006259	COUNTY OF HUMBOLDT TAX COLLECTOR	G/L Acc	2320000
Company Code	PGE1	825 5TH ST #125		
Pacific Gas & Electric Co	EUREKA		Doc. no.	2150258532
Line Item 1 / Outgoing payment / 25				
Amount	3,634,845.91	USD		
Tax Code				
Additional Data				
Bus. Area				
		Disc. Amount	0.00	USD
		Days/percent		
Blne Date	12/07/2019			
Pmnt Block		Invoice Ref.		/ / 0
Pmnt Method	E Pmnt Meth. Sup.			
Clearing	12/07/2019 / 2150258532	Payment Amnt	3,634,845.91	USD
Assignment	20191207			
Text				Long text

Document Header: PGE1 Company Code	
Document Type	25 Post-Vendor EFT
Doc. Header Text	20191206-ACHFA
Reference	
Document Date	12/07/2019
Posting Date	12/07/2019
Currency	USD
Posting period	12 / 2019
Ref. Transactn	BKPF Accounting document
Reference Key	2150258532PGE12019 Log. System PRI_820
Entered by	BCH AP PAYOR
Entry Date	12/06/2019
Time of Entry	01:21:20
TCode	F110
Changed on	
Last update	
Ledger Grp	
Ref. key(head) 1	
Ref. key 2	

2<sup>nd</sup> Installment: \$3,634,845.91

Vendor	1006259	COUNTY OF HUMBOLDT TAX COLLECTOR	G/L Acc	2320000
Company Code	PGE1	825 5TH ST #125		
Pacific Gas & Electric Co	EUREKA		Doc. no.	2150070018
Line Item 1 / Outgoing payment / 25				
Amount	3,634,845.91	USD		
Tax Code				
Additional Data				
Bus. Area				
		Disc. Amount	0.00	USD
		Days/percent		
Blne Date	04/09/2020			
Pmnt Block		Invoice Ref.		/ / 0
Pmnt Method	E Pmnt Meth. Sup.			
Clearing	04/09/2020 / 2150070018	Payment Amnt	3,634,845.91	USD
Assignment	20200409			
Text				Long text

Document Header: PGE1 Company Code	
Document Type	25 Post-Vendor EFT
Doc. Header Text	20200408-ACHF
Reference	
Document Date	04/09/2020
Posting Date	04/09/2020
Currency	USD
Posting period	04 / 2020
Ref. Transactn	BKPF Accounting document
Reference Key	2150070018PGE12020 Log. System PRI_820
Entered by	BCH AP PAYOR
Entry Date	04/08/2020
Time of Entry	00:53:34
TCode	F110
Changed on	
Last update	
Ledger Grp	
Ref. key(head) 1	
Ref. key 2	