



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

By Certified U.S. Mail, Return Receipt Requested:  
**9589 0710 5270 2308 6456 38**

**RECEIVED**

APR 10 2025

CLERK OF THE BOARD

April 1, 2025

Clerk of the Board of Supervisors  
County of Shasta  
1450 Court St., Suite 308B  
Redding, CA 96001-1673

**Re:** Claim for Refund of Property Taxes Paid  
Claimant: Pacific Gas and Electric Company  
Tax Year: 2020-2021  
Assessment #: 799-000-001-000

To the Clerk of the Board of Supervisors of the County of Shasta,

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 Shasta, California for Tax Year 2020-2021, 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 Shasta to refund to Claimant the sum of \$2,136,576.00 for property taxes levied by and paid by Claimant to the Shasta County Tax Collector for Tax Year 2020-2021, 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.

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April 1, 2025  
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2. For Tax Year 2020-2021, 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 Shasta. On the basis of this assessment, unitary taxes were calculated and levied on Claimant's property in the County of Shasta for the Tax Year 2020-2021 in the sum of \$12,416,715.92 (Exhibit 1). Claimant paid these taxes in full on or about December 09, 2020 and April 09, 2021 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of these taxes in the amount of \$2,136,576.00, 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 2020-2021 exceeded the rate applied in the same Tax Year to other locally-assessed property in the County of Shasta 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 Shasta 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 Shasta 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 Shasta were in excess of the amount permitted under Article XIII, section 2(a) of the California Constitution ("Proposition 13").

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- 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 Shasta. 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

Clerk of the Board of Supervisors  
County of Shasta  
April 1, 2025  
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**VERIFICATION**

STATE OF CALIFORNIA, COUNTY OF SHASTA

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) April 01, 2025, in Oakland, California.

  
Stephanie Williams

# EXHIBIT 1

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C45wTBSA-RTL  
2.4.005

SHASTA COUNTY 2020 - 2021 PROPERTY TAX BILL  
Lori J. Scott, Treasurer/Tax Collector  
P O Box 991830 Redding CA 96099 (530)225-5511  
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

9/21/2020  
8:51:19AM

PROPERTY INFORMATION - TAX YEAR: 2020		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-001-000	TAX RATE AREA: 000-001
FEE NUMBER:	799-000-001-000	ACRES:
LOCATION:	Map 0135 45 029A Par 01 WAT RTS ONLY 000	
ASSESSED OWNER:	PACIFIC GAS AND ELECTRIC COMPANY	

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

Original bill date 09/17/2020  
PENALTY IS CHARGED ON LATE POSTMARKS.  
PAY/VIEW TAXES ON-LINE [www.co.shasta.ca.us](http://www.co.shasta.ca.us)  
PAY TAXES BY PHONE: 1-844-784-9715

2020-2021

VISA AMERICAN EXPRESS DISCOVER CHECK

\*\*SUBJECT TO A CONVENIENCE FEE\*\*

COUNTY VALUES, EXEMPTIONS AND TAXES					
PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES	X	TAX RATE/100	= COUNTY TAXES
TAX COLLECTOR (530) 225-5511	LAND	36,574,052			
VALUATIONS (530) 225-3600					
EXEMPTIONS (530) 225-3638					
TAX RATES (530) 225-5199	STRUCTURAL IMPROVEMENTS	838,773,824			
PERS PROP (530) 225-3640	PERSONAL PROPERTY	48,525,754			
ADDRESS CHANGES (530) 225-3600					
GENERAL (530) 225-5511					

NET TAXABLE VALUE			921,873,630	1.000000	9,218,736.30
VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE /100 = AGENCY TAXES
	00003	UNITARY TAX D.S.	921,873,630		3.469900 = 3,197,979.62

1ST INSTALLMENT	2ND INSTALLMENT	TOTAL TAXES
\$6,208,357.96	\$6,208,357.96	\$12,416,715.92
DELINQUENT AFTER 12/10/2020	DELINQUENT AFTER 4/12/2021	

SHASTA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-001-000 MAKE CHECK PAYABLE TO:

FEE NUMBER: 799-000-001-000 Lori J. Scott, Treasurer/Tax Collector

LOCATION: Map 0135 45 029A Par 01 WAT RTS ONLY 000 PO Box 991830

CURRENT OWNER: PACIFIC GAS AND ELECTRIC COMPANY Redding CA 96099-1830

TAX DEPARTMENT, MAIL CODE B12G

PO BOX 7054

SAN FRANCISCO CA 94120-7054

2020-2021 2ND

IF PAID BY 4/12/2021 \$6,208,357.96

DELINQUENT AFTER 4/12/2021 (INCLUDES 10% PENALTY OF \$620,835.79 AND \$10.00 COST) \$6,829,203.75

799000001000420206006208357967200682920375120206

Cut Here

SHASTA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB	
ASMT NUMBER: 799-000-001-000	MAKE CHECK PAYABLE TO:
FEE NUMBER: 799-000-001-000	Lori J. Scott, Treasurer/Tax Collector
LOCATION: Map 0135 45 029A Par 01 WAT RTS ONLY 000	PO Box 991830
CURRENT OWNER: PACIFIC GAS AND ELECTRIC COMPANY	Redding CA 96099-1830
TAX DEPARTMENT, MAIL CODE B12G	
PO BOX 7054	
SAN FRANCISCO CA 94120-7054	

2020-2021 1ST

IF PAID BY 12/10/2020 \$6,208,357.96

DELINQUENT AFTER 12/10/2020 (INCLUDES 10% PENALTY OF \$620,835.79 ) \$6,829,193.75

TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2020 \$12,416,715.92

799000001000420206006208357967100682919375320206

# EXHIBIT 2



Tax Department  
300 Lakeside Drive  
Oakland, CA 94612

Tax Year 2020-2021 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: \$6,227,811.89

Vendor:	1006741	COUNTY OF SHASTA	G/L Acc:	2320000
Company Code:	PGE1			
Pacific Gas & Electric Co.	REDDING		Doc. no.	2150248264
Line Item 1 / Outgoing payment / 25				
Amount:	6,227,811.89	USD		
Tax Code:				
Additional Data				
Bus. Area:				
		Disc. Amount:	0.00	USD
		Days/percent		
Blind Date:	12/09/2020			
Print Block:		Invoice Ref.:		/ / 0
Pmt Method:	F1 Pmt Meth. Sup.			
Clearing:	12/09/2020 / 2150248264	Payment Amnt:	6,227,811.89	USD
Assignment:	20201209			
Text:				Long text

Document Header: PGE1 Company Code

Document Type:

ZB ☒ Post-Vendor EFT

Doc. Header Text:

20201208-AGHF

Reference:

Document Date:

12/09/2020

Posting Date:

12/09/2020

Posting Period:

12 / 2020

Currency:

USD

Ref. Transactn:

BKPF Accounting document

Reference Key:

2150248264PGE12020

Log. System:

PR1\_820

Entered by:

BCH\_AP\_PAYOR

Entry Date:

12/08/2020

Time of Entry:

00:51:32

TC Code:

F110

Changed on:

Last update:

Ledger Grp:

Ref. key(head) 1:

Ref. key 2:

2<sup>nd</sup> Installment: \$6,227,811.89

Vendor:	1006741	COUNTY OF SHASTA	G/L Acc:	2320000
Company Code:	PGE1			
Pacific Gas & Electric Co.	REDDING		Doc. no.	2150074359
Line Item 1 / Outgoing payment / 25				
Amount:	6,227,811.89	USD		
Tax Code:				
Additional Data				
Bus. Area:				
		Disc. Amount:	0.00	USD
		Days/percent		
Blind Date:	04/09/2021			
Print Block:		Invoice Ref.:		/ / 0
Pmt Method:	F1 Pmt Meth. Sup.			
Clearing:	04/09/2021 / 2150074359	Payment Amnt:	6,227,811.89	USD
Assignment:	20210409			
Text:				Long text

Document Header: PGE1 Company Code

Document Type:

ZB ☒ Post-Vendor EFT

Doc. Header Text:

20210408-ACHF

Reference:

Document Date:

04/09/2021

Posting Date:

04/09/2021

Posting Period:

04 / 2021

Currency:

USD

Ref. Transactn:

BKPF Accounting document

Reference Key:

2150074359PGE12021

Log. System:

PR1\_820

Entered by:

BCH\_AP\_PAYOR

Entry Date:

04/08/2021

Time of Entry:

00:51:37

TC Code:

F110

Changed on:

Last update:

Ledger Grp:

Ref. key(head) 1:

Ref. key 2:



**Pacific Gas and  
Electric Company**  
Tax Department  
300 Lakeside Drive  
Oakland, CA 94612

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE  
**CERTIFIED MAIL**



9589 0710 5270 2308 6456 38

Shasta County  
Clerk of the Board of Supervisors  
1450 Court St., Suite 308B  
Redding, CA 96001-1673

96001-167382

SAN FRANCISCO CA 940  
8 APR 2025 PM 4 L

FIRST CLASS



**US POSTAGE** TM PITNEY BOWES  
ZIP 94612 \$ 009.92<sup>0</sup>  
02 TW  
0008033511 APR 08 2025

**RECEIVED**

APR 10 2025

CLERK OF THE BOARD



