

1 OFFICE OF THE COUNTY COUNSEL
2 CHARLES J. MCKEE, County Counsel 152458
3 William. A. Heidelberger, Deputy 71153
4 950 Maidu Avenue
5 Nevada City, CA 95959-8617
6 Telephone: (530) 265-1319
7 FAX: (530) 265-1505
8 Attorney for County of Nevada

50-275/323

8 **UNITED STATES BANKRUPTCY COURT**
9 **NORTHERN DISTRICT OF CALIFORNIA**
10 **SAN FRANCISCO DIVISION**

11 **In Re:**

Case No. 01 30923 11DM
(Chapter 11)

13 **PACIFIC GAS AND ELECTRIC COMPANY,**
14 **A CALIFORNIA CORPORATION,**
15
16 **Debtor.**

RESPONSE AND POINTS AND AUTHORITIES
BY THE COUNTY OF NEVADA TO
DEBTOR'S MOTION
FOR AUTHORITY TO PAY
PRE-PETITION PROPERTY TAXES
AND
JOINDER IN THE RESPONSE BY CERTAIN
OTHER CALIFORNIA COUNTIES

Date: May 16, 2001
Time: 9:30 a.m.
Dept: 22; Honorable Dennis Montali

22 **RESPONSE AND POINTS AND AUTHORITIES**
23 **BY THE COUNTY OF NEVADA**

24
25 The County of Nevada, California (herein "County"), responds to the relief sought
26 by Debtor in its Motion for Order Authorizing Debtor to Pay Certain Pre-Petition Property
27 Taxes filed April 26, 2001 (herein "Motion") to the extent said Motion seeks to condition
28 payment upon a waiver by County of the ten percent (10%) delinquency penalty
29 imposed pursuant to *Revenue & Taxation Code § 4102* (R&T) and the \$15.00
30 redemption fee imposed pursuant to *R&T § 4102*.

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The basis of County's response is that the failure to pay said property taxes:

- Would impose substantial and unnecessary hardship upon County and other local entities;
- Would subject Debtor's estate to further obligation for redemption penalties imposed pursuant to *R&T 4103*;
- Would subject County to unfair and discriminatory practices; and,
- Would require County to compromise public interests without just cause.

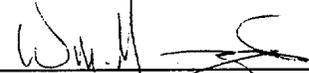
County's response is also based upon that Response filed or to be filed by other California Counties on or about May 11, 2001, which include the City and County of San Francisco, and the Counties of Alameda, Kern, San Joaquin, San Luis Obispo, Santa Barbara, Santa Clara, Sonoma, Trinity, Tulare and Tuolumne. County incorporates and adopts the basis, arguments, and Points and Authorities therein set forth.

**JOINDER BY COUNTY OF NEVADA IN
RESPONSE BY CERTAIN OTHER CALIFORNIA COUNTIES**

County joins the aforesaid Response by other California Counties filed or to be filed on or about May 11, 2001.

OFFICE OF THE COUNTY COUNSEL

Dated: May 10, 2001


By: William A. Heidelberger, Deputy

CERTIFICATE OF SERVICE

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I am employed in the County of Nevada, State of California. I am over the age of 18 years and not a party to the within action; my business address is: OFFICE OF THE COUNTY COUNSEL, ERIC ROOD ADMINISTRATION CENTER, 950 Maidu Avenue, Nevada City, California 95959-8617.

On May ____, 2001, I served the attached: **RESPONSE AND POINTS AND AUTHORITIES BY THE COUNTY OF NEVADA TO DEBTOR'S MOTION FOR AUTHORITY TO PAY PRE-PETITION PROPERTY TAXES AND JOINDER IN THE RESPONSE BY CERTAIN OTHER CALIFORNIA COUNTIES**, parties to this action by fax and then placing a true copy thereof in a sealed envelope, addressed as follows:

James L. Lopes, Esq.
Jeffrey L. Schaffer, Esq.
Gary M. Kaplan, Esq.
Howard, Rice, Nemerovski, Canady,
Galk & Rabkin
Three Embarcadero Center, 7th Floor
San Francisco, CA 94111

Fax No: 415/217-5910

XX (BY MAIL) I placed each such envelope, with postage thereon fully prepaid for first class mail, for collection and mailing at Nevada City, California, following ordinary business practices. I am readily familiar with the practice of the Nevada County Counsel for processing of correspondence, said practice being that in the ordinary course of business, correspondence is deposited in the U.S. Postal Service the same day as it is placed for processing. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after the date of deposit for mailing an affidavit.

XX (BY FACSIMILE) I caused such document to be transmitted by facsimile machine to the number indicated after the address(es) noted above and thereafter placed in a sealed envelope and deposited in the U.S. Postal Service the same day.

____ (State) I declare under penalty of perjury that the foregoing is true and correct.

XX (Federal) I declare that I am employed in the office of a member of the bar of this court at whose direction service was made.

JANICE YOUNG
(Type or Print Name)

(Signature)

PROOF OF SERVICE BY MAIL

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Service was effected according to the Special Notice List dated 4/26/01.

 XX (BY MAIL) I placed each such envelope, with postage thereon fully prepaid for first class mail, for collection and mailing at Nevada City, California, following ordinary business practices. I am readily familiar with the practice of the Nevada County Counsel for processing of correspondence, said practice being that in the ordinary course of business, correspondence is deposited in the U.S. Postal Service the same day as it is placed for processing. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after the date of deposit for mailing an affidavit.

 BY FACSIMILE) I caused such document to be transmitted by facsimile machine to the number indicated after the address(es) noted above and the transmission was reported as complete and without error, and thereafter placed in a sealed envelope and deposited in the U.S. Postal Service the same day.

 (State) I declare under penalty of perjury that the foregoing is true and correct.

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JANICE YOUNG
(Type or Print Name)

(Signature)