

1 [Authorization of Payment - Payments to Oliver De Silva, Sunol AgPark, and Alameda County
2 Related to UUT Charges Collected on Electric Bills - \$754,141]

3 **Resolution authorizing payments to two San Francisco Public Utilities Commission**
4 **customers of \$101,825 to Oliver De Silva, and \$340 to Sunol AgPark, and \$651,976 to**
5 **Alameda County for Utility User Taxes (UUT) collected between June 2018 and January**
6 **2024 for electric bills.**

7
8 WHEREAS, The San Francisco Public Utilities Commission (SFPUC) has jurisdiction
9 over and operates and maintains the City and County of San Francisco's municipal electric
10 distribution and service facilities; and

11 WHEREAS, SFPUC is responsible for collecting applicable Utility Users Taxes (UUT)
12 from its electric customers; and

13 WHEREAS, In June 2018, Pacific Gas and Electric Co. transferred the Oliver De Silva
14 and Sunol AgPark electric service accounts at the Sunol Valley Aggregate Quarry to SFPUC,
15 which were SFPUC's first electric service accounts in Alameda County not directly providing a
16 service of the City and County of San Francisco; and

17 WHEREAS, Upon becoming the electric service provider to Oliver De Silva, SFPUC
18 started collecting Utility Users Taxes from Oliver De Silva at the City and County of San
19 Francisco rate of 7.5% instead of the Alameda County rate of 6.5%; and

20 WHEREAS, Upon becoming the electric service provider to Sunol AgPark, SFPUC
21 started collecting Utility Users Taxes at the City and County of San Francisco rate of 7.5%
22 instead of finding that Sunol AgPark, as a government entity, was exempt from the UUT; and

23 WHEREAS, SFPUC remitted a total of \$754,167 in Utility Users Taxes collected from
24 Oliver De Silva and Sunol AgPark to the San Francisco Treasurer and Tax Collector, of which
25 \$651,976 should be paid to Alameda County; and

1 WHEREAS, Oliver De Silva overpaid its Utility Users Taxes in the amount of \$101,825;
2 and Sunol AgPark was mistakenly charged Utility Users Taxes in the amount of \$340; and

3 WHEREAS, The SFPUC authorized resolution of this matter on June 25, 2024, in
4 Resolution No. 24-0161; now, therefore, be it

5 RESOLVED, That the Board of Supervisors authorizes payment of up to \$101,825 from
6 the General Fund to Oliver DeSilva for the overpaid Utility User Taxes; and, be it

7 FURTHER RESOLVED, That the Board of Supervisors authorizes payment of up to
8 \$340 from the General Fund to Sunol AgPark for the mistakenly charged Utility User Taxes;
9 and, be it

10 FURTHER RESOLVED, That the Board of Supervisors authorizes payment of up to
11 \$651,976 from the General Fund to Alameda County for the Utility User Taxes incorrectly
12 remitted to the City and County of San Francisco Treasurer and Tax Collector instead of the
13 County of Alameda Treasurer-Tax Collector; and, be it

14 FURTHER RESOLVED, The Controller is authorized to record transfers between funds
15 and adjust the accounting treatment of sources and uses appropriated in this Resolution as
16 necessary to conform with Generally Accepted Accounting Principles and other requirements.

17 APPROVED:

18 DAVID CHIU
19 City Attorney

20 /s/
21 CHRISTOPHER CHOU
22 Deputy City Attorney