BOE-305-AH (P1) REV. 08 (01-15)

PENALTIES (amount or percent)

#### ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

Non-refundable processing fee to be paid at time of filing.

\$35 for residential property up to three (3) units RECETVED

\$100 for all other property types

RETURN TO: COUNTY OF LAKE CLERK OF THE BOARD 255 N. FORBES STREET LAKEPORT, CA 95453 DEC 0 8 2020

COUNTY OF LAKE
BOARD OF SUPERVISORS

**APPLICATION NUMBER: Clerk Use Only** attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME EMAIL ADDRESS GEYSERS POWER COMPANY, LLC TERRY.PEARSON@CALPINE.COM MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) P.O. BOX 3288 DAYTIME TELEPHONE ALTERNATE TELEPHONE STATE ZIP CODE (713)583-2471 |( 832 ) 325-1546 HOUSTON TX 77253-3288 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL) NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) **EMAIL ADDRESS** ONDERICK, TESS, M COMPANY NAME KPMG LLP CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL) HENNESSEY, JASON, J MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) C/O GEYSERS POWER COMPANY; P.O. BOX 3288 STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE HOUSTON (713) 583-2471 77253-3288 (346) 337-5290 (713)319-2881 X AUTHORIZATION ATTACHED **AUTHORIZATION OF AGENT** The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business. The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application. SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE 3. PROPERTY IDENTIFICATION INFORMATION Yes X No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner? ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER **FEE NUMBER** 013-004-111-000 013-004-111-000 013-004-111-000 ACCOUNT NUMBER TAX BILL NUMBER PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate GEYSERS POWER COMPANY, LLC PROPERTY TYPE ☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST MULTI-FAMILY/APARTMENTS: NO. OF UNITS ■ MANUFACTURED HOME X VACANT LAND ☐ COMMERCIAL/INDUSTRIAL □ WATER CRAFT AIRCRAFT X OTHER: \_\_Taxpayer leasehold and other property interests ☐ BUSINESS PERSONAL PROPERTY/FIXTURES 4. VALUE A. VALUE ON ROLL B. APPLICANT'S OPINION OF VALUE C. APPEALS BOARD USE ONLY LAND 1.626.369 1,626,369 IMPROVEMENTS/STRUCTURES 95,587,984 85,000,000 **FIXTURES** PERSONAL PROPERTY (see instructions) 150,660 150,660 MINERAL RIGHTS TREES & VINES OTHER TOTAL 97,365,013 86,777,029

BOE-305-AH (P2) REV. 08 (01-15)				
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See	instructions for filing periods			
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR			
☐ SUPPLEMENTAL ASSESSMENT				
*DATE OF NOTICE: ROLL YEAR:				
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMIT *DATE OF NOTICE: **ROLL YEAR:	<del>_</del>	ESSMENT		
	roll year requires a separate application			
	ons before completing this section.			
If you are uncertain of which item to check, please check "I. OTHER" and particle that I rely upon to support requested changes in value are as A. DECLINE IN VALUE  The assessor's roll value exceeds the market value as of Januar	follows:	ling this application.		
B. CHANGE IN OWNERSHIP	, Torkilo oznani yozna			
1. No change in ownership occurred on the date of	<del>.</del>			
2. Base year value for the change in ownership established on the	ne date ofis incorrect	•		
C. NEW CONSTRUCTION				
1. No new construction occurred on the date of				
<ul> <li>2. Base year value for the completed new construction establish</li> </ul>	ed on the date ofis in	correct.		
☐ 3. Value of construction in progress on January 1 is incorrect.				
<ul> <li>D. CALAMITY REASSESSMENT</li> <li>Assessor's reduced value is incorrect for property damaged by n</li> </ul>	nisfortune or calamity			
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value		market value.		
1. All personal property/fixtures.				
2. Only a portion of the personal property/fixtures. Attach descrip	tion of those items.			
F. PENALTY ASSESSMENT  Penalty assessment is not justified.				
G. CLASSIFICATION/ALLOCATION				
1. Classification of property is incorrect.				
2. Allocation of value of property is incorrect (e.g., between land	· · · · · · · · · · · · · · · · · · ·			
<ul> <li>H. APPEAL AFTER AN AUDIT. Must include description of each prope</li> <li>1. Amount of escape assessment is incorrect.</li> </ul>	ty, issues being appealed, and your opinion	of value.		
☐ 2. Assessment of other property of the assessee at the location i	s incorrect.			
L OTHER	e additional questions after it has reviewed the assessor workpape	rs for these assessments		
🖾 Explanation (attach sheet if necessary)				
7. WRITTEN FINDINGS OF FACTS (\$ 00.00 per)				
☑ Are requested. ☐ Are not requested.				
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions.			
⊠ Yes □ No				
CERTIFICATI	ON			
I certify (or declare) under penalty of perjury under the laws of the State of Ca		ereon. including any		
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interest agent authorized by the applicant under item 2 of this application, or (3) an a	best of my knowledge and belief and that I am at in the payment of taxes on that property – "Th	(1) the owner of the e Applicant"), (2) an California, State Bar		
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE		
My	HOUSTON, TEXAS	11/23/2020		
NAME/(Please Print) TESS ONDERICK - KPMG LLP				
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)				
M ☐ OWNER	DOMESTIC PARTNER CHILD PARENT	PERSON AFFECTED		
CORPORATE OFFICER OR DESIGNATED EMPLOYEE				



Telephone Fax kpmg.com +1 346 337 5290 +1 713 319 2041



November 30, 2020

County of Lake Clerk of the Board of Supervisors Attn.: Ms. Rose Joseph Courthouse – 255 North Forbes Street Lakeport, CA 95453

RE:

Lake County Supplemental Appeals

Dear Ms. Joseph:

Enclosed are the appeal forms for 4 Assessments issued for the 2020-2021 Tax Years for Geysers Power Company. The check is being issued from our processing center in Virginia, whereas we are having to send in the applications with original "wet" signatures from our offices in Houston, Texas. Both mailings will be sent before November 30th, however they may not arrive at the same time due to Post Office handling.

I have also enclosed a copy of our Limited Power of Attorney for Geysers Power Company.

If you have any questions or need additional information, please contact me at tonderick@kpmg.com or (346) 337-5290.

Very truly yours,

KPMG LLP

Tess Onderick Senior Manager

Enclosures



December 10, 2019

#### GENERAL APPOINTMENT OF AGENCY

I have authorized KPMG LLP to represent Calpine Corporation DBA Geysers Power Company, LLC for all property tax matters. KPMG LLP has the general power to represent us in receiving notices of value, obtaining copies of appraisal, tax assessments, or any other information relevant to property tax matters. KPMG LLP is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities to include boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authorities or review of property tax assessments, abatements, exemptions or any matter upon which it has administrative jurisdiction.

This appointment of agency remains in effect until revoked in writing by Calpine Corporation DBA Geysers Power Company, LLC or KPMG LLP.

Signed

Tess Onderick, Senior Manager

Calpine Corporation P.O. Box 3288 Houston, TX 77253-3288

Terry Pearson, VP Tax

12/10/19

KPMG LLP 811 Main Street, Suite 4500 Houston, Texas 77002

12/16/2019

Date

Signed



Telephone Fax +1 346 337 5290 +1 713 319 2041

kpmg.com

MAR 1 2 2021 COUNTY OF LAKE

**BOARD OF SUPERVISORS** 

November 25, 2020

County of Lake Clerk of the Board of Supervisors Attn.: Ms. Rose Joseph Courthouse - 255 North Forbes Street Lakeport, CA 95453

RE:

Lake County Appeals

Dear Ms. Joseph:

Enclosed is a check for \$ 400 for Assessment Appeal Application Fees for 4 Assessments issued for the 2020-2021 Tax Years for Geysers Power Company. The check is being issued from our processing center in Virginia, whereas we are having to send in the applications with original "wet" signatures from our offices in Houston, Texas. Both mailings will be sent before November 30<sup>th</sup>, however they may not arrive at the same time due to Post Office handling.

I have enclosed a list of the Assessments and Parcels which are being appealed. I have also enclosed a copy of our Limited Power of Attorney for Geysers Power Company.

If you have any questions or need additional information, please contact me at tonderick a kpmg.com or (346) 337-5290.

Very truly yours,

KPMG LLP

Tess Onderick Senior Manager

Enclosures

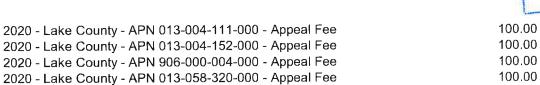
Check -

\$ 400.00

Parcels List

#### **Appeals List**

Forms with original wet signatures to follow - mailed from separate office Please apply enclosed check to the below accounts/ appeals







717 TEXAS AVENUE, SUTTE 1000 HOUSTON, TX 77002

RECEIVED

MAR 1 2 2021

COUNTY OF LAKE
BOARD OF SUPERVISORS

#### GENERAL APPOINTMENT OF AGENCY

I have authorized KPMG LLP to represent Calpine Corporation DBA Geysers Power Company, LLC for all property tax matters. KPMG LLP has the general power to represent us in receiving notices of value, obtaining copies of appraisal, tax assessments, or any other information relevant to property tax matters. KPMG LLP is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities to include boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authorities or review of property tax assessments, abatements, exemptions or any matter upon which it has administrative jurisdiction.

This appointment of agency remains in effect until revoked in writing by Calpine Corporation DBA Geysers Power Company, LLC or KPMG LLP.

Terry Pearson, VP Tax

December 10, 2019

Calpine Corporation P.O. Box 3288 Houston, TX 77253-3288

12/10/19

Date

Signed

Tess Onderick, Senior Manager

KPMG LLP 811 Main Street, Suite 4500 Houston, Texas 77002

12/16/2019

Date

Signed

BOE-305-AH (P1) REV. 08 (01-15)

#### **ASSESSMENT APPEAL APPLICATION**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

Non-refundable processing fee to be paid at time of filing. VED \$35 for residential property up to three (3) units ECCLIVED \$100 for all other property types

DEC 0 8 2020

COUNTY OF LAKE BOARD OF SUPERVISORS

RETURN TO:
COUNTY OF LAKE
CLERK OF THE BOARD
255 N. FORBES STREET
LAKEPORT. CA 95453

the appeals board considers necessary in	ay result in the	DT 04 05450			
continuance of the hearing or denial of the a attach hearing evidence to this applicat		RI, CA 95453	APPLICATION NU	MBER: Clerk Use Only	
1. APPLICANT INFORMATION - PLEASE			72-20:	20	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUT GEYSERS POWER COMPANY, LI	JSINESS, OR TRUST NAME		EMAILADDRESS TERRY.PEARSON@CALPINE.COM		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS P.O. BOX 3288	OR P. O. BOX)				
CITY HOUSTON	TX 77253-3288	( 832 ) 325-1546		(713)583-2471	
2. CONTACT INFORMATION - AGENT, A		F APPLICANT if ap		ENTATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRE ONDERICK, TESS, M	ST, MIDDLE INITIAL)		EMAIL ADDRESS	Y= Y= 100	
COMPANY NAME KPMG LLP					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS HENNESSEY, JASON, J MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)	T, MIDDLE INTITAL)				
C/O GEYSERS POWER COMPAN	Y: P.O. BOX 3288				
CITY HOUSTON	STATE   ZIP CODE	DAYTIME TELEPHONE (346) 337-5290	( 713 ) 319-28		
AUTHORIZATION OF AGENT		IZATION ATTACHE		10.11.0	
The following information must be comp attorney as indicated in the Certification applicant is a business entity, the agent	n section, or a spouse, child	d, parent, registere	d domestic partner	or the person affected. If the	
The person named in Section 2 above is enter in stipulati	hereby authorized to act a on agreements, and otherw				
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	EMPLOYEE	TITLE		DATE	
☐ Yes X No Is this property a single ENTER APPLICABLE NUMBER FROM Y	e-family dwelling that is occupied OUR NOTICE/TAX BILL				
ASSESSOR'S PARCEL NUMBER 013-004-152-000	ASSESSMENT NUMBER 013-004-152-0	000	FEE NUMBER 013-004-152	-000	
ACCOUNT NUMBER	TAX BILL NUMBER		<u> </u>		
PROPERTY ADDRESS OR LOCATION			DOING BUSINESS AS	S (DBA), if appropriate  VER COMPANY, LLC	
PROPERTY TYPE	_				
SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE / DUPLEX	AGRICULTURAL		POSSESSORY INTEREST	
$\square$ MULTI-FAMILY/APARTMENTS: NO. OF (	JNITS	MANUFACTURED	HOME	VACANT LAND	
☐ COMMERCIAL/INDUSTRIAL		WATER CRAFT		AIRCRAFT	
☐ BUSINESS PERSONAL PROPERTY/FIX	TURES 2	OTHER: Taxpayer le	easehold and other property i	nterests	
S. VALUE	A. VALUE ON ROLL	B. APPLICANT'S	OPINION OF VALUE	C. APPEALS BOARD USE ONLY	
LAND	71,121,354	4,426	,411		
IMPROVEMENTS/STRUCTURES					
FIXTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL	71,121,354	4,42	6,411		
PENALTIES (amount or percent)					

5. TYPE OF ASSESSMENT BEING APPEALED 🇹 Check only one. Se	e instructions for filing p	periods	
X REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF TH			
☐ SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR:			
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAM *DATE OF NOTICE: **ROLL YEAR:	ITY REASSESSMENT	☐ PENALTY ASSE	ESSMENT
*Must attach copy of notice or bill, where applicable **Eac	——————— h roll year requires a se	parate application	
	tions before completing		
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are at A. DECLINE IN VALUE  The assessor's roll value exceeds the market value as of January B. CHANGE IN OWNERSHIP  1. No change in ownership occurred on the date of  2. Base year value for the change in ownership established on C. NEW CONSTRUCTION  1. No new construction occurred on the date of  2. Base year value for the completed new construction establisms. 3. Value of construction in progress on January 1 is incorrect.  D. CALAMITY REASSESSMENT  Assessor's reduced value is incorrect for property damaged by E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's values 1. All personal property/fixtures.  2. Only a portion of the personal property/fixtures. Attach described assessment is not justified.  G. CLASSIFICATION/ALLOCATION  1. Classification of property is incorrect.	provide a brief explanations follows:  ary 1 of the current year.  the date of  hed on the date of  misfortune or calamity. e of personal property an iption of those items.	on of your reasons for fi	
<ul> <li>2. Allocation of value of property is incorrect (e.g., between land</li> <li>H. APPEAL AFTER AN AUDIT. Must include description of each prop</li> </ul>		led and your opinion	of value
☐ 1. Amount of escape assessment is incorrect.	only, looded boing appea	toa, ana your opinion	or raido.
$\square$ 2. Assessment of other property of the assessee at the location	is incorrect.		
	aise additional questions after it has i	reviewed the assessor workpape	rs for these assessments
Explanation (attach sheet if necessary)			
'. WRITTEN FINDINGS OF FACTS ( \$ 00.00 per)			
🛛 Are requested. 🗌 Are not requested.			
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	e instructions.		
B. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND Sec			
S. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See  Yes	TION  California that the foregoin e best of my knowledge a est in the payment of taxes attorney licensed to pract	nd belief and that I am ( s on that property – "Th ice law in the State of (	(1) the owner of the e Applicant"), (2) an California, State Bai
CERTIFICA  certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interrigent authorized by the applicant under item 2 of this application, or (3) and wumber, who has been retained by the applicant and	TION  California that the foregoin e best of my knowledge a est in the payment of taxes attorney licensed to pract	nd belief and that I am ( s on that property – "Th ice law in the State of (	(1) the owner of the e Applicant"), (2) an California, State Bai
CERTIFICA  certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interesting a direct economic interesting and the person affected (i.e., a person having a direct economic interesting a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting and the person affected (i.e., a person having a direct economic interesting a direct economic interesting and the perso	TION  California that the foregoin e best of my knowledge a est in the payment of taxes attorney licensed to pract	nd belief and that I am s on that property – "Th ice law in the State of C at person to file this app	(1) the owner of the e Applicant"), (2) ar Califomia, State Ba olication.
THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See Yes No  CERTIFICA  Certify (or declare) under penalty of perjury under the laws of the State of a companying statements or documents, is true, correct, and complete to the roperty or the person affected (i.e., a person having a direct economic intergent authorized by the applicant under item 2 of this application, or (3) and lumber, who has been retained by the applicant and IGNATURE (Use Blue Pen - Original alignature required on paper-filed application)  AME (Please Print)	TION  California that the foregoin e best of my knowledge a est in the payment of taxes attorney licensed to practi has been authorized by th	nd belief and that I am s on that property – "Th ice law in the State of C at person to file this app	(1) the owner of the e Applicant"), (2) ar California, State Ba blication.
CERTIFICA  Certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to the person affected (i.e., a person having a direct economic interpent authorized by the applicant under item 2 of this application, or (3) and a number, who has been retained by the applicant and alignature required on paper-filed application)  IAME (Please Print)  TESS ONDERICK - KPMG LLP	TION  California that the foregoin e best of my knowledge a est in the payment of taxes attorney licensed to practi has been authorized by th	nd belief and that I am s on that property – "Th ice law in the State of C at person to file this app	(1) the owner of the e Applicant"), (2) ar California, State Bai blication.
S. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See  Yes No  CERTIFICA  certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to the person affected (i.e., a person having a direct economic interrugent authorized by the applicant under item 2 of this application, or (3) an	California that the foregoin e best of my knowledge a est in the payment of taxes attorney licensed to pract has been authorized by th SIGNED AT (CITY, STATE) HOUSTON, TEXA	nd belief and that I am s on that property – "Th ice law in the State of C at person to file this app	(1) the owner of the e Applicant"), (2) ar California, State Bai blication.



Telephone Fax kpmg.com +1 346 337 5290 +1 713 319 2041



November 30, 2020

County of Lake Clerk of the Board of Supervisors Attn.: Ms. Rose Joseph Courthouse – 255 North Forbes Street Lakeport, CA 95453

RE:

Lake County Supplemental Appeals

Dear Ms. Joseph:

Enclosed are the appeal forms for 4 Assessments issued for the 2020-2021 Tax Years for Geysers Power Company. The check is being issued from our processing center in Virginia, whereas we are having to send in the applications with original "wet" signatures from our offices in Houston, Texas. Both mailings will be sent before November 30th, however they may not arrive at the same time due to Post Office handling.

I have also enclosed a copy of our Limited Power of Attorney for Geysers Power Company.

If you have any questions or need additional information, please contact me at tonderick@kpmg.com or (346) 337-5290.

Very truly yours,

KPMG LLP

Tess Onderick Senior Manager

**Enclosures** 



December 10, 2019

Date

#### GENERAL APPOINTMENT OF AGENCY

I have authorized KPMG LLP to represent Calpine Corporation DBA Geysers Power Company, LLC for all property tax matters. KPMG LLP has the general power to represent us in receiving notices of value, obtaining copies of appraisal, tax assessments, or any other information relevant to property tax matters. KPMG LLP is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities to include boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authorities or review of property tax assessments, abatements, exemptions or any matter upon which it has administrative jurisdiction.

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DBA Geysers Power Company, LLC or KPMG LLP.

Signed

Signed

Terry Pearson, VP Tax

Tess Onderick, Senior Manager

Calpine Corporation

P.O. Box 3288

Houston, TX 77253-3288

Houston, TX 77253-3288

12/16/2019

BOÉ-305-AH (P1) REV. 08 (01-15)

### ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

Non-refundable processing fee to be paid at time of filling.
\$35 for residential property up to three (3) units RECEIVED
\$100 for all other property types

RETURN TO:
COUNTY OF LAKE
CLERK OF THE BOARD
255 N. FORBES STREET
LAKEPORT, CA 95453

DEC 0 8 2020

BOARD OF SUPERVISORS

1. APPLICANT INFORMATION - PLEASE PRINT			13 2020			
ME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME SEYSERS POWER COMPANY, LLC		EMAIL ADDRESS TERRY.PEARSON@CALPINE.COM				
MAILING ADDRESS OF APPLICANT (STREET ADDRESS P.O. BOX 3288	OR P. O. BOX)			TERRITA EA	NOON	WCALITINE.COM
CITY	STATE	ZIP CODE	Towns			
HOUSTON	TX	77253-3288	( 832 ) 325-154	6 ( )		(713) 583-2471
2. CONTACT INFORMATION - AGENT, A	TTORNEY, (	OR RELATIVE O	F APPLICANT if ap	plicable - (REPRI	SENTA	ATION IS OPTIONAL)
ONDERICK, TESS, M	ST, MIDDLE INIT	AL)		EMAIL ADDRESS		
COMPANY NAME KPMG LLP						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTIT.	9L)				
HENNESSEY, JASON, J MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)						
C/O GEYSERS POWER COMPAN	Y PO BO	)Y 3288				
HOUSTON			DAYTIME TELEPHONE	ALTERNATE TELEI	HONE	FAV TEL ENLINE
AUTHORIZATION OF AGENT	TX	77253-3288	(346) 337-5290	(713)319-	2881	( 713 ) 583-2471
applicant is a business entity, the agent The person named in Section 2 above is enter in stipulation SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	i nereby auti on agreeme	horized to act as	s my agent in this a ise settle issues re	nnlingtion and		
A TIOCH, ORAGINORIZED	EMPLOTEE		TITLE			DATE
ASSESSOR'S PARCEL NUMBER	ASSES	SMENT NUMBER		FEE NUMBER		
013-058-320-000		013-058-320-0	00	013-058-320-000		
ACCOUNT NUMBER	TAX BIL	L NUMBER				
PROPERTY ADDRESS OR LOCATION				Delive		
				DOING DURINGOS A	P (DDA)	
PROPERTY TYPE			1	GEYSERS PO	S (DBA),	if appropriate
CINIOLE ENNING A COMP OF THE COMP				GEYSERS PO	WER C	if appropriate COMPANY, LLC
SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE / DI	JPLEX []	AGRICULTURAL	GEYSERS PO	WER C	COMPANY, LLC
		UPLEX [		GEYSERS PO	POSSES	SSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF U			MANUFACTURED	GEYSERS PO	VER C	SSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UI COMMERCIAL/INDUSTRIAL	NITS		MANUFACTURED WATER CRAFT	GEYSERS PO	POSSES VACANT	SSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UI COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU	NITS		MANUFACTURED WATER CRAFT OTHER:	HOME Sehold and other property	POSSES VACANT	SSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UI COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU VALUE	NITS	UE ON ROLL	MANUFACTURED (WATER CRAFT OTHER: Taxpayer lea	HOME Sehold and other property	POSSES VACANT AIRCRA	SSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UI COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU VALUE AND	URES A. VALI	UE ON ROLL 619,932	MANUFACTURED WATER CRAFT OTHER: Taxpayer lea B. APPLICANT'S 0 619,	HOME Sehold and other property  DPINION OF VALUE  932	POSSES VACANT AIRCRA	SSORY INTEREST T LAND
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MULTI-FAMILY/APARTMENTS: NO. OF UI COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU VALUE AND MPROVEMENTS/STRUCTURES EIXTURES PERSONAL PROPERTY (see instructions)	URES A. VALI	UE ON ROLL 619,932	MANUFACTURED WATER CRAFT OTHER: Taxpayer lea B. APPLICANT'S 0 619,	HOME Sehold and other property  DPINION OF VALUE  932	POSSES VACANT AIRCRA	SSORY INTEREST T LAND
MULTI-FAMILY/APARTMENTS: NO. OF UI COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU VALUE AND MPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS	URES A. VALI	UE ON ROLL 619,932	MANUFACTURED WATER CRAFT OTHER: Taxpayer lea B. APPLICANT'S 0 619,	HOME Sehold and other property  DPINION OF VALUE  932	POSSES VACANT AIRCRA	SSORY INTEREST I LAND
MULTI-FAMILY/APARTMENTS: NO. OF UI COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU VALUE AND MPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS REES & VINES	URES A. VALI	UE ON ROLL 619,932	MANUFACTURED WATER CRAFT OTHER: Taxpayer lea B. APPLICANT'S 0 619,	HOME Sehold and other property  DPINION OF VALUE  932	POSSES VACANT AIRCRA	SSORY INTEREST I LAND
MULTI-FAMILY/APARTMENTS: NO. OF UI COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU VALUE AND MPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS FREES & VINES DTHER	URES A. VALI	UE ON ROLL 619,932 ,334,067	MANUFACTURED WATER CRAFT OTHER: Taxpeyer lea B. APPLICANT'S 619, 55,1	HOME Sehold and other property DPINION OF VALUE 932	POSSES VACANT AIRCRA	SSORY INTEREST T LAND
MULTI-FAMILY / CONDOMINIUM / TOWN  MULTI-FAMILY / APARTMENTS: NO. OF UI  COMMERCIAL/INDUSTRIAL  BUSINESS PERSONAL PROPERTY/FIXTU  VALUE  AND  MPROVEMENTS/STRUCTURES  FIXTURES  PERSONAL PROPERTY (see instructions)  MINERAL RIGHTS  REES & VINES  OTHER  TOTAL  PENALTIES (amount or percent)	URES A. VALI	UE ON ROLL 619,932	MANUFACTURED WATER CRAFT OTHER: Taxpeyer lea B. APPLICANT'S 619, 55,1	HOME Sehold and other property  DPINION OF VALUE  932	POSSES VACANT AIRCRA	SSORY INTEREST T LAND

BOE-305-AH (P2) REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See	instructions for filing periods	
REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE		
	OUTTE TEAT	
☐ SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR:		-004545
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMIT *DATE OF NOTICE: **ROLL YEAR:		:SSMENI
*Must attach copy of notice or bill, where applicable **Each	roll year requires a separate application	
6. REASON FOR FILING APPEAL (FACTS)  See instruction		
If you are uncertain of which item to check, please check "I. OTHER" and p The reasons that I rely upon to support requested changes in value are as A. DECLINE IN VALUE	provide a brief explanation of your reasons for fil	ing this application.
The assessor's roll value exceeds the market value as of Januar	y 1 of the current year.	
B. CHANGE IN OWNERSHIP		
1. No change in ownership occurred on the date of		
2. Base year value for the change in ownership established on the	ne date of is incorrect.	
C. NEW CONSTRUCTION		
1. No new construction occurred on the date of		
2. Base year value for the completed new construction established	ed on the date ofis in	correct.
<ul> <li>3. Value of construction in progress on January 1 is incorrect.</li> </ul>		
D. CALAMITY REASSESSMENT		
Assessor's reduced value is incorrect for property damaged by n		
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value	of personal property and/or fixtures exceeds	market value.
1. All personal property/fixtures.		
☐ 2. Only a portion of the personal property/fixtures. Attach descrip	ition of those items.	
F. PENALTY ASSESSMENT		
Penalty assessment is not justified.		
G. CLASSIFICATION/ALLOCATION  1. Classification of property is incorrect.		
Classification of property is incorrect (e.g., between land)	and improvements).	
H. APPEAL AFTER AN AUDIT. Must include description of each prope		of value.
1. Amount of escape assessment is incorrect.		
$\square$ 2. Assessment of other property of the assessee at the location i	s incorrect.	
	se additional questions after it has reviewed the assessor workpaper	rs for these assessments
Explanation (attach sheet if necessary)		
7. WRITTEN FINDINGS OF FACTS (\$00.00 per)		
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions.	
🛚 Yes 🗌 No		
<del></del>		
CERTIFICATI		
I certify (or declare) under penalty of perjury under the laws of the State of Continuous accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interest agent authorized by the applicant under item 2 of this application, or (3) an a	best of my knowledge and belief and that I am ( st in the payment of taxes on that property – "The	(1) the owner of the e Applicant'), (2) an California, State Bar
Number, who has been retained by the applicant and h SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
A Change and Latt - Quilding signature tadmined on babas-inea abbitcarion)	HOUSTON, TEXAS	11/23/2020

NAME (Please Print)
TESS ONDERICK - KPMG LLP FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1) igspace AGENT \_ ATTORNEY \_ SPOUSE \_ REGISTERED DOMESTIC PARTNER \_ CHILD \_ PARENT \_ PERSON AFFECTED ☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



Telephone Fax kpmg.com +1 346 337 5290 +1 713 319 2041



November 30, 2020

County of Lake Clerk of the Board of Supervisors Attn.: Ms. Rose Joseph Courthouse – 255 North Forbes Street Lakeport, CA 95453

RE:

Lake County Supplemental Appeals

Dear Ms. Joseph:

Enclosed are the appeal forms for 4 Assessments issued for the 2020-2021 Tax Years for Geysers Power Company. The check is being issued from our processing center in Virginia, whereas we are having to send in the applications with original "wet" signatures from our offices in Houston, Texas. Both mailings will be sent before November 30th, however they may not arrive at the same time due to Post Office handling.

I have also enclosed a copy of our Limited Power of Attorney for Geysers Power Company.

If you have any questions or need additional information, please contact me at tonderick@kpmg.com or (346) 337-5290.

Very truly yours,

KPMG LLP

Tess Onderick Senior Manager

**Enclosures** 



December 10, 2019

#### GENERAL APPOINTMENT OF AGENCY

I have authorized KPMG LLP to represent Calpine Corporation DBA Geysers Power Company, LLC for all property tax matters. KPMG LLP has the general power to represent us in receiving notices of value, obtaining copies of appraisal, tax assessments, or any other information relevant to property tax matters. KPMG LLP is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities to include boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authorities or review of property tax assessments, abatements, exemptions or any matter upon which it has administrative jurisdiction.

This appointment of agency remains in effect until revoked in writing by Calpine Corporation DBA Geysers Power Company, LLC or KPMG LLP.

Terry Pearson, VP Tax

Calpine Corporation P.O. Box 3288 Houston, TX 77253-3288

12/10/19

Date

Signed

Tess Onderick, Senior Manager

KPMG LLP 811 Main Street, Suite 4500 Houston, Texas 77002

12/16/2019

BOE-305-AH (P1) REV. 08 (01-15)

#### **ASSESSMENT APPEAL APPLICATION**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

Non-refundable processing fee to be paid at time of filing.

\$35 for residential property up to three (3) unit RECEIVED

\$100 for all other property types

RETURN TO:
COUNTY OF LAKE
CLERK OF THE BOARD
255 N. FORBES STREET
LAKEPORT. CA 95453

DEC 0 8 2020

COUNTY OF LAKE
BOARD OF SUPERVISORS

the appeals board considers necessary m	ay result in the		RBES STREE	T		
continuance of the hearing or denial of the attach hearing evidence to this applicat		<b></b> POR1	r, CA 95453	APPLICATION NU	MBER: 0	lerk Use Only
1. APPLICANT INFORMATION - PLEASE PRINT			74-2027			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME			EMAIL ADDRESS	20NO		
GEYSERS POWER COMPANY, L MAILING ADDRESS OF APPLICANT (STREET ADDRESS				TERRY.PEAR	SON@C	CALPINE.COM
P.O. BOX 3288	OR F. O. BOX)					
HOUSTON	STATE ZIP CODE 77253-328		TIME TELEPHONE 332) 325-1546	ALTERNATE TELEPH		FAX TELEPHONE (713)583-2471
2. CONTACT INFORMATION - AGENT, A						
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRE ONDERICK, TESS, M				EMAIL ADDRESS		
COMPANY NAME KPMG LLP						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS HENNESSEY, JASON, J MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)	iT, MIDDLE INTITAL)					
C/O GEYSERS POWER COMPAN	IY: P.O. BOX 3288					
CITY	STATE   ZIP CODE   77253-328		TIME TELEPHONE 46) 337-5290	(713)319-2		713) 583-2471
AUTHORIZATION OF AGENT The following information must be comp			TION ATTACHE		e agent is	s a licensed California
attorney as indicated in the Certification	n section, or a spouse,	child, p	arent, registered	d domestic partne	r, or the	person affected. If the
applicant is a business entity, the agen					•	
The person named in Section 2 above is	s hereby authorized to a ion agreements, and otl					t assessor's records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED		ici wise	TITLE	raung to una appir	cauon.	DATE
3. PROPERTY IDENTIFICATION INFORM	MATION					
Yes X No Is this property a single	le-family dwelling that is occu	upied as t	he principal place o	of residence by the ow	ner?	
ENTER APPLICABLE NUMBER FROM Y	OUR NOTICE/TAX BILL	_		•		
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUM			FEE NUMBER		
906-000-004-000	906-000	-004-000		013-058-212	2-000	
ACCOUNT NUMBER	TAX BILL NUMBER					
PROPERTY ADDRESS OR LOCATION				DOING BUSINESS A	S (DBA) if	annomiate
				GEYSERS PO		
PROPERTY TYPE						
SINGLE-FAMILY / CONDOMINIUM / TO\	NNHOUSE / DUPLEX		AGRICULTURAL		POSSES	SORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF	UNITS	□ N	MANUFACTURED	HOME 🔀	VACANT	LAND
☐ COMMERCIAL/INDUSTRIAL		□ v	VATER CRAFT		AIRCRAI	न
☐ BUSINESS PERSONAL PROPERTY/FIX	TURES	X	THER: _Taxpayer le	asehold and other property	interests	
4. VALUE	A. VALUE ON ROLL		B. APPLICANT'S	OPINION OF VALUE	C. AP	PEALS BOARD USE ONLY
LAND	166,464			6,464		150 507 1115 602 61121
IMPROVEMENTS/STRUCTURES	58,452,761			3,043,846		
FIXTURES	25,75-775					
PERSONAL PROPERTY (see instructions)						
MINERAL RIGHTS						
TREES & VINES						
OTHER						
TOTAL	58,619,225		48 21	0,310		
PENALTIES (amount or percent)			,0,27			

BOE-305-AH (P2) REV. 08 (01-15)  5. TYPE OF ASSESSMENT BEING APPEALED   Check only one. See		
REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE		
	CORRENT TEAR	
SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR:		
= 1	 Y REASSESSMENT ☐ PENALTY ASS	DECOMENT
*DATE OF NOTICE: **ROLL YEAR:		DESSIMENT
*Must attach copy of notice or bill, where applicable **Each	roll year requires a separate application	
6. REASON FOR FILING APPEAL (FACTS)  See instruction		
If you are uncertain of which item to check, please check "I. OTHER" and p The reasons that I rely upon to support requested changes in value are as		filing this application
A. DECLINE IN VALUE		
★ The assessor's roll value exceeds the market value as of Januar     B. CHANGE IN OWNERSHIP	/ 1 of the current year.	
CHANGE IN OWNERSHIP      1. No change in ownership occurred on the date of		
2. Base year value for the change in ownership established on the		<b>~</b> +
C. NEW CONSTRUCTION	e date ofis incorrec	,L,
1. No new construction occurred on the date of	8	
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D. CALAMITY REASSESSMENT		
☐ Assessor's reduced value is incorrect for property damaged by m		
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1. All personal property/fixtures.		
<ul> <li>2. Only a portion of the personal property/fixtures. Attach descrip</li> <li>F. PENALTY ASSESSMENT</li> </ul>	lon of those items.	
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G. CLASSIFICATION/ALLOCATION		
1. Classification of property is incorrect.		
2. Allocation of value of property is incorrect (e.g., between land a		
<ul> <li>H. APPEAL AFTER AN AUDIT. Must include description of each proper</li> <li>1. Amount of escape assessment is incorrect.</li> </ul>	y, issues being appealed, and your opinion	ı of value.
2. Assessment of other property of the assessee at the location is	incorrect	
LOTUED	e additional questions after it has reviewed the assessor workpap	pers for these assessments
X Explanation (attach sheet if necessary)		
7. WRITTEN FINDINGS OF FACTS (\$ 00.00 per)		
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See in	nstructions.	
X Yes ☐ No		
CERTIFICATION		
I certify (or declare) under penalty of perjury under the laws of the State of Ca accompanying statements or documents, is true, correct, and complete to the		
property or the person affected (i.e., a person having a direct economic interes	t in the payment of taxes on that property – "Ti	he Applicant"), (2) an
agent authorized by the applicant under item 2 of this application, or (3) an at Number, who has been retained by the applicant and has		
SIGNAPURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
> MM	HOUSTON, TEXAS	11/23/2020
NAME (Please Print)		

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

HOUSTON, TEXAS

11/23/2020

NAME (Please Print)

TESS ONDERICK - KPMG LLP

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED CORPORATE OFFICER OR DESIGNATED EMPLOYEE



Telephone Fax kpmg.com +1 346 337 5290 +1 713 319 2041



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Very truly yours,

KPMG LLP

Tess Onderick Senior Manager

**Enclosures** 



December 10, 2019

Date

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DBA Geysers Power Company, LLC or KPMG LLP.

Signed

Signed

Terry Pearson, VP Tax

Tess Onderick, Senior Manager

Calpine Corporation
P.O. Box 3288
Houston, TX 77253-3288
Houston, TX 77253-3288

12/16/2019