



NAPA COUNTY DEPARTMENT OF AUDITOR-CONTROLLER

1195 THIRD STREET, SUITE B10
NAPA, CALIFORNIA 94559
PHONE: (707) 253-4551, FAX: (707) 226-9065

A Tradition of Stewardship
A Commitment to Service

TRACY A. SCHULZE
AUDITOR-CONTROLLER

ADDRESS ALL CORRESPONDENCE TO:
PROPERTY TAX SERVICES DIVISION
1195 THIRD STREET, SUITE B10
NAPA, CA 94559

NAPA COUNTY PROPERTY TAX CLAIM FOR REFUND

Step 1: Requestor's name and address (if requestor is an agent, please provide Tax Agent Registration #)	Requestor's name Gary Hunter, AVP TAX		Tax Agent Registration # N/A		
	Present mailing address (number and street) 1010 Pine St, ROOM 9E-L-01		Email Address gh8190@att.com		
	City, town or post office, state, ZIP code St Louis, MO 63101		Phone (area code and number) 214-782-3738		
Step 2: Describe the property	Owner's name AT&T Mobility LLC				
	Assessor's Identification Number (Mapbook - Page - Parcel) Assessment #799-000-218-000 Map 2628 28 219 Par 01		Unsecured Bill Number		
	Year 2021-2022	Sequence	Tax Rate Area 090-000		
	Situation address (number and street) SBE assessed unitary property				
	City, town or post office, state, ZIP code				
Step 3: Did you file an appeal with the Assessment Appeals Board?	If yes, what is the assessment appeal application number?	Filing date	Yes <input type="checkbox"/> No <input type="checkbox"/> Did you receive a Notice of Board Action?	If yes, when?	NOTE: If you designated your Assessment Appeal Application as a Claim for Refund, there is <u>no</u> need to file this application.
	Reason: <p style="text-align: center; font-size: 1.2em;">SEE ATTACHED</p>				
Step 4: Describe reason for property tax refund Attach additional documents if necessary	Reason: <p style="text-align: center; font-size: 1.2em;">SEE ATTACHED</p>				
Step 5: Amount of property tax refund	Tax amount 69,587	Penalty amount	Redemption penalty amount	Cost amount	Total refund amount 69,587
	Fee amount				
Step 6: Sign the application	I hereby certify and declare under penalty of perjury that the foregoing is true and correct that the tax amount sought to be refunded was paid within four years prior to filing this demand; that the amounts herein claimed are correct and no part thereof has heretofore been refunded to this claimant or to any other person for his benefit; and, if acting on behalf of a corporation, that I am duly authorized to act on their behalf, and that the title shown is true and correct.				
	sign here → Signature 				Date 12/15/2023
	Title (if applicable) AVP TAX				
	If this claim is for a company, the person signing must state their title.				
Step 7: Mail application to:	Napa County Auditor-Controller Property Tax Services Division 1195 Third Street, Suite B10 Napa, CA 94559				
Contact Numbers	Customer Service: (707) 253-4551			FAX: (707) 226-9065	

Please submit a separate form for each tax year for which you are requesting refund. Claim must be filled out completely and signed in order to be deemed a properly executed claim.

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *NAPA*, California.

The undersigned, as *AVP TAX* of *AT&T Services*, as delegated by the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and demands that the Board of Supervisors make its order directing the controller of said County to refund to claimant the sum of \$ 69,587 in taxes levied for the fiscal year 2021-22. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was *AT&T Mobility LLC*, a limited liability company duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 1025 Lenox Park Blvd NE, Atlanta, Fulton County, Georgia.
2. For fiscal year 2021-22, the California State Board of Equalization assessed the value of claimant's unitary and nonoperating California property pursuant to its authority under Article XIII, section 19 of the California Constitution and section 721 of the Revenue and Taxation Code. Pursuant to its authority under Revenue and Taxation Code section 756, the California Board of Equalization transmitted a roll showing claimant's unitary and nonoperating property in *NAPA* County. On the basis of said assessment and transmittal of said roll, taxes were levied on said property for said fiscal year in the sum of \$ 140,613 (Exhibit 1) and paid by claimant in full on or about *November 18, 2021* and *April 4, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 69,587, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reasons:
 - a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to property in the county assessed by the assessor of *NAPA*

County, 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 rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.

4. No refund of said taxes, or any part thereof, has been previously made.

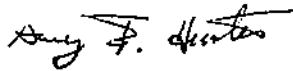
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: *December 15, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

A handwritten signature in cursive script that reads "Gary F. Hunter".



**NAPA COUNTY 2021-2022 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

**ROBERT G. MINAHEN, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

PROPERTY INFORMATION **IMPORTANT MESSAGES**

ASMT NUMBER: 799-000-218-000 TAX RATE AREA: 099-000
 FEE NUMBER: 799-000-218-000 ACRES: 0.00
 LOCATION: Map 2628 28 219 Par 01 POSS INT 000001032
 LIEN DATE ASSESSEE: AT&T MOBILITY LLC

Original bill date 09/09/2021
 PAY TAXES ONLINE: www.countyofnapa.org/tax
 PAY TAXES BY PHONE - Call 1-855-627-2121
 SUBJECT TO A SERVICE FEE

*****MIXED AADC 936
 AT&T MOBILITY LLC
 AT&T PROPERTY TAX GROUP
 1010 PINE 9E-L-01
 ST LOUIS MO 63101

1-0025382
 000114
 000008
 0101

2021-2022

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	103,282
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	2,151,832
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	4,166,941
EXEMPTION (707) 259-8752		
TAX QUESTIONS (707) 253-4311		
TAX RATE (707) 253-4577		
VALUATION (707) 259-8740		
VESSEL (707) 253-4457		

NET TAXABLE VALUE 6,421,855 x 1.000000 = \$64,218.56

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS

(707) 253-4577	09003	UNITARY DEBT SERVICE	6,421,855	1.189600	76,394.38
AGENCY TAXES + DIRECT CHARGES + FEES					\$76,394.38

1ST INSTALLMENT 11/1/2021 DELINQUENT AFTER 12/10/2021	2ND INSTALLMENT 2/1/2022 DELINQUENT AFTER 04/11/2022	TOTAL TAXES
\$70,306.47	\$70,306.47	\$140,612.94

NAPA COUNTY TAX COLLECTOR 1195 THIRD STREET STE 103 NAPA, CA 94559-3050						Payment #: 2000000000 Payment Date: 11/18/2021 Payment Amount: \$70,306.47 Payment Status: RECONCILED					
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System
NAPA COUNTY TAX COLLECTOR	10028920	0104500029	PT0526-443743	11/18/2021	\$70,306.47	USD	\$0.00	\$70,306.47	2000000000		CFAS

NAPA COUNTY TAX COLLECTOR 1195 THIRD STREET STE 103 NAPA, CA 94559-3050						Payment #: 2000016399 Payment Date: 4/5/2022 Payment Amount: \$70,306.47 Payment Status: RECONCILED					
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System
NAPA COUNTY TAX COLLECTOR	10028920	0104500029	PT0700-404508	4/4/2022	\$70,306.47	USD	\$0.00	\$70,306.47	2000016399		CFAS

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Hanford, CA 93230

Certified Mail Fee \$4.35

\$	\$7.55
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00

Postage \$1.14

Total Postage and Fees
\$9.04

Kings County Clerk of the Board
1400 W. Lacey Boulevard
Hanford, CA 93230

For Instructions

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Merced, CA 95340

Certified Mail Fee \$4.35

\$	\$7.55
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
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Postage \$1.14

Total Postage and Fees
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Merced County Clerk of the Board
2222 M St.
Merced, CA 95340

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El Centro, CA 92243

Certified Mail Fee \$4.35

\$	\$7.55
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
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<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00

Postage \$1.14

Total Postage and Fees
\$9.04

Imperial County Board of Supervisors /
Clerk of the Board
940 W. Main Street, Suite 209
El Centro, CA 92243-2839

For Instructions

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT

Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

Napa, CA 94559

Certified Mail Fee \$4.35

\$	\$7.55
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
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Postage \$1.14

Total Postage and Fees
\$9.04

Napa County Clerk of the Board
1195 Third Street
Suite 310
Napa, CA 94559

For Instructions

7526 4820 2000 0000 DECE 2202

4236 4820 2000 0000 DECE 2202