



Gary Hunter
AVP TAX
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Dallas, TX 75202-4206

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December 15, 2023

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

RE: Pacific Bell and AT&T Mobility LLC Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2021/22 property tax claims for refund for Pacific Bell and AT&T Mobility for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

In advance, thank you for your attention to this matter.

Regards,

GTH by MSB

Gary Hunter
AVP TAX



A Tradition of Stewardship
A Commitment to Service

TRACY A. SCHULZE
AUDITOR-CONTROLLER

NAPA COUNTY DEPARTMENT OF AUDITOR-CONTROLLER

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

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 Pacific Bell				
	Assessor's Identification Number (Mapbook - Page - Parcel) Assessment #799-000-162-000 Map 0279 28 000FF Par 01			Unsecured Bill Number	
	Year 2021-2022	Sequence		Tax Rate Area 090-000	
	Site 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 No ☐ Yes ☒ No 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.
Step 4: Describe reason for property tax refund Attach additional documents if necessary	Reason:				
	SEE ATTACHED				
Step 5: Amount of property tax refund	Tax amount 150,505	Penalty amount	Redemption penalty amount	Cost amount Fee amount	Total refund amount 150,505
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 <i>Gary F. Hunter</i>			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 \$ 150,505 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 *Pacific Bell*, a corporation duly organized and existing under the laws of the State of California, with its principal place of business located at 430 Bush Street, San Francisco, San Francisco County, California.
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 \$ 304,121 (Exhibit 1) and paid by claimant in full on or about *November 29, 2021* and *April 1, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 150,505, 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.

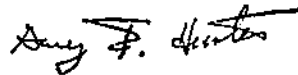
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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

Name: Gary Hunter

Title: AVP TAX

Signature:

A handwritten signature in black ink, appearing to read "Gary F. Hunter". The signature is written in a cursive, flowing style with a prominent initial "G".



**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: 799-000-162-000 TAX RATE AREA: 099-000 FEE NUMBER: 799-000-162-000 ACRES: 0.00 LOCATION: Map 0279 28 016 Par 01 LSD 000 LIEN DATE ASSESSEE: PACIFIC BELL TELEPHONE COMPANY	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**	PACIFIC BELL TELEPHONE COMPANY DBA: AT&T CALIFORNIA AT&T PROPERTY TAX DEPT 1010 PINE 9E-L-01 ST LOUIS MO 63101 2-M201150 0102

COUNTY VALUES, EXEMPTIONS, AND TAXES			
PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 =	COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	8,394,528	
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	3,498,062	
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	1,996,765	
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 13,889,355 x 1.000000 = \$138,893.54

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS					
(707) 253-4677	00003	UNITARY DEBT SERVICE	13,889,355	1.189500	165,227.76
AGENCY TAXES + DIRECT CHARGES + FEES					\$165,227.76

1ST INSTALLMENT 11/1/2021 DELINQUENT AFTER 12/10/2021	\$152,060.65	2ND INSTALLMENT 2/1/2022 DELINQUENT AFTER 04/11/2022	\$152,060.65	TOTAL TAXES \$304,121.30
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NAPA COUNTY TAX COLLECTOR PO BOX 8302 WHITTIER, CA 90607						Payment #: 3324282556 Payment Date: 11/30/2021 Payment Amount: \$158,232.10 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	10026623	02	PT68543-445224	11/29/2021	\$158,232.10	USD	\$0.00	\$158,232.10	3324282556		CFAS

NAPA COUNTY TAX COLLECTOR PO BOX 8302 WHITTIER, CA 90607						Payment #: 3324455170 Payment Date: 4/4/2022 Payment Amount: \$158,232.10 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	10026623	02	PT67618-454161	4/1/2022	\$158,232.10	USD	\$0.00	\$158,232.10	3324455170		CFAS