



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

<b>Step 1:</b> 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	
<b>Step 2:</b> 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 2018-19	Sequence		Tax Rate Area 090-000
	Situs address (number and street) SBE assessed unitary property			
	City, town or post office, state, ZIP code			
<b>Step 3:</b> 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?  <b>NOTE:</b> If you designated your Assessment Appeal Application as a Claim for Refund, there is <u>no</u> need to file this application.
	<b>Step 4:</b> Describe reason for property tax refund  Attach additional documents if necessary  <div style="text-align: center; font-size: 1.2em;">SEE ATTACHED</div>			
<b>Step 5:</b> Amount of property tax refund	Tax amount <b>62,974</b>	Penalty amount	Redemption penalty amount	Cost amount Fee amount <b>62,974</b>
	<b>Step 6:</b> 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.			
<b>Step 7:</b> Mail application to:	sign here → Signature		Date 11/15/2022	
	Title (If applicable) AVP TAX			
	If this claim is for a company, the person signing must state their title.			
<b>Contact Numbers</b>	Napa County Auditor-Controller Property Tax Services Division 1195 Third Street, Suite B10 Napa, CA 94559			
	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 \$ 62,974 in taxes levied for the fiscal year 2018-19. 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 2018-19, 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 \$ 130,697 (Exhibit 1) and paid by claimant in full on or about *December 7, 2018* and *April 2, 2019* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 62,974, 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: *November 15, 2022* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: 



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**NAPA COUNTY 2018-2019 SECURED PROPERTY TAX BILL  
FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019**

**TAMIE R. FRASIER, TREASURER-TAX COLLECTOR  
1195 Third Street, Suite 108 Napa, CA 94559-3050**

**PROPERTY INFORMATION**

ASMT NUMBER: 799-000-218-000 TAX RATE AREA: 090-000  
 FEE NUMBER: 799-000-218-000 ACRES: 0.00  
 LOCATION: Map 2628 28 219 Par 01 POSS INT 00000  
 LIEN DATE ASSESSEE: AT&T MOBILITY LLC



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

000107 0025286

**IMPORTANT MESSAGES**

Original bill date 09/06/2018  
 PAY TAXES ONLINE: [www.countyofnapa.org/tax](http://www.countyofnapa.org/tax)  
 PAY TAXES BY PHONE - Call 1-866-269-2015  
 \*\*SUBJECT TO A SERVICE FEE\*\*

**2018-2019**



**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	1,646,625
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	4,291,361
EXEMPTION (707) 259-8752		
TAX QUESTION (707) 253-4311		
TAX RATE (707) 253-4577		
VALUATION (707) 259-8740		
VESSEL (707) 253-4457		

NET TAXABLE VALUE **6,041,268** x **1.000000** = **\$60,412.68**

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

PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES
(707) 253-4577	00003	UNITARY DEBT SERVICE	6,041,268 1.169400 70,284.12

AGENCY TAXES + DIRECT CHARGES + FEES **\$70,284.12**

<b>1ST INSTALLMENT DUE 11/1/2018</b> DELINQUENT AFTER 12/10/2018	<b>2ND INSTALLMENT DUE 2/1/2019</b> DELINQUENT AFTER 04/10/2019	<b>TOTAL TAXES</b>
\$65,348.40	\$65,348.40	<b>\$130,696.80</b>

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JPMorgan Chase Bank, N.A.  
Syracuse, NY

50-937/213

Date 12/07/2018  
Check Number 3322235711

Pay this amount  
\$65,348.40

PAY SIXTY-FIVE THOUSAND THREE HUNDRED FORTY-EIGHT AND 40/100

10028620 SS

To the order of  
NAPA COUNTY TAX COLLECTOR  
1195 THIRD STREET STE 108  
NAPA CA 94559

Void 180 days from check date



*Payee Signature*

⑈3322235711⑈ ⑆021309379⑆ 630154534509⑈

73099980

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12/10/18 001971 104 16 Napa County Treasurer - Tax collector

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JPMorgan Chase Bank, N.A.  
Syracuse, NY

50-937/213

Date 04/03/2019  
Check Number 3322481748

Pay this amount  
\$65,348.40

PAY  
SIXTY-FIVE THOUSAND THREE HUNDRED FORTY-EIGHT AND 40/100

10028620 SS

To the order of  
NAPA COUNTY TAX COLLECTOR  
1195 THIRD STREET STE 108  
NAPA CA 94559



Void 180 days from check date

⑈ 3322481748 ⑈ ⑆ 021309379 ⑆ 6301545434509 ⑈

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4/10/19 002327 65 185 Napa County Treasurer - Tax Collector

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