



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 2018-19	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 ☐ 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 471,146	Penalty amount	Redemption penalty amount	Cost amount Fee amount Total refund amount 471,146
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 Title (If applicable) AVP TAX		Date 11/15/2022	
	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 \$ 471,146 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 *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 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 \$ 977,817 (Exhibit 1) and paid by claimant in full on or about *December 5, 2018* and *April 2, 2019* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 471,146, 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: 



**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: 799-000-162-000 TAX RATE AREA: 090-000
 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

PACIFIC BELL TELEPHONE COMPANY
 DBA: AT&T CALIFORNIA
 AT&T PROPERTY TAX DEPT
 1010 PINE 9E-L-01
 ST LOUIS MO 63101

IMPORTANT MESSAGES

Original bill date 09/06/2018
 PAY TAXES ONLINE: 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	9,149,494
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	32,603,989
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	3,444,685
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 45,198,168 x 1.000000 = \$451,981.68

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	45,198,168 1.163400 525,835.48

AGENCY TAXES + DIRECT CHARGES + FEES \$525,835.48

1ST INSTALLMENT DUE 11/1/2018 DELINQUENT AFTER 12/10/2018	2ND INSTALLMENT DUE 2/1/2019 DELINQUENT AFTER 04/10/2019	TOTAL TAXES
\$488,908.58	\$488,908.58	\$977,817.16

THE BACK OF THIS CHECK CONTAINS A SECURITY MARK - DO NOT ACCEPT WITHOUT HOLDING AT AN ANGLE TO VERIFY SECURITY MARK



JPMorgan Chase Bank, N.A.
Syracuse, NY

50-937/213

Date 12/05/2018
Check Number 3322230625

Pay this amount
\$498,883.76

PAY
FOUR HUNDRED NINETY-EIGHT THOUSAND EIGHT HUNDRED EIGHTY-THREE AND 76/100

10028620 SS

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



Void 180 days from check date

[Signature]

⑈3322230625⑈ ⑆021309379⑆ 6301545434509⑈

73157888



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12/10/16 001071 334 012 Napa County Treasurer - Tax collector

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ENDORSE HERE

THE BACK OF THIS CHECK CONTAINS A SECURITY MARK - DO NOT ACCEPT WITHOUT HOLDING AT AN ANGLE TO VERIFY SECURITY MARK



JPMorgan Chase Bank, N.A.
Syracuse, NY

50-937/213

Date 04/03/2019
Check Number 3322481749

Pay this amount
\$489,711.88

PAY
FOUR HUNDRED EIGHTY-NINE THOUSAND SEVEN HUNDRED ELEVEN AND 88/100

10028620 SS

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



Void 180 days from check date

[Signature]

⑈3322481749⑈ ⑆021309379⑆ 6301545434509⑈

74943328



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4/10/19 002327 66 188 Napa County Treasurer - Tax Collector

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