



A Tradition of Stewardship  
A Commitment to Service

## NAPA COUNTY DEPARTMENT OF AUDITOR-CONTROLLER

1195 THIRD STREET, SUITE B10

NAPA, CALIFORNIA 94559

PHONE: (707) 253-4551, FAX: (707) 226-9065

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

<b>Step 1:</b> <b>Requestor's name and address</b> (If requestor is an agent, please provide Tax Agent Registration #)		Requestor's name <b>Gary Hunter, AVP TAX</b>		Tax Agent Registration # <b>N/A</b>	
		Present mailing address (number and street) <b>1010 Pine St, ROOM 9E-L-01</b>		Email Address <b>gh8190@att.com</b>	
		City, town or post office, state, ZIP code <b>St Louis, MO 63101</b>		Phone (area code and number) <b>214-782-3738</b>	
<b>Step 2:</b> <b>Describe the property</b>		Owner's name <b>AT&amp;T Mobility LLC</b>			
		Assessor's Identification Number (Mapbook - Page - Parcel) <b>Assessment #799-000-218-000 Map 2628 28 219 Par 01</b>		Unsecured Bill Number	
		Year <b>2020-2021</b>	Sequence	Tax Rate Area <b>090-000</b>	
		Site address (number and street) <b>SBE assessed unitary property</b>			
		City, town or post office, state, ZIP code			
<b>Step 3:</b> <b>Did you file an appeal with the Assessment Appeals Board?</b>		If yes, what is the assessment appeal application number?	Filing date	Yes <input type="checkbox"/> Did you receive a Notice of Board Action?	No <input type="checkbox"/>
		If yes, when? <b>NOTE: If you designated your Assessment Appeal Application as a Claim for Refund, there is <u>no</u> need to file this application.</b>			
<b>Step 4:</b> <b>Describe reason for property tax refund</b>		Reason: <b>SEE ATTACHED</b>			
<b>Attach additional documents if necessary</b>					
<b>Step 5:</b> <b>Amount of property tax refund</b>		Tax amount <b>66,783</b>	Penalty amount	Redemption penalty amount	Cost amount <b>Fee amount</b>
				Total refund amount <b>66,783</b>	
<b>Step 6:</b> <b>Sign the application</b>		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 <b>11/1/2023</b>
		Title (If applicable) <b>AVP TAX</b>			
		If this claim is for a company, the person signing must state their title.			
<b>Step 7:</b> <b>Mail application to:</b>		Napa County Auditor-Controller Property Tax Services Division 1195 Third Street, Suite B10 Napa, CA 94559			
<b>Contact Numbers</b>		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 \$ 66,783 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$ 137,241 (Exhibit 1) and paid by claimant in full on or about *December 2, 2020* and *April 2, 2021* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 66,783, 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 1, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: 



**NAPA COUNTY 2020-2021 SECURED PROPERTY TAX BILL  
FOR FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

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A Committed to Service

**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:	090-000
FEE NUMBER:	799-000-218-000	ACRES:	0.00
LOCATION:	Map 2628 28 219	Par 01	POSS INT 000001032
LIEN DATE ASSESSSEE: AT&T MOBILITY LLC		Original bill date 09/03/2020 PAY TAXES ONLINE: <a href="http://www.countyofnapa.org/tax">www.countyofnapa.org/tax</a> PAY TAXES BY PHONE - Call 1-855-627-2121 **SUBJECT TO A SERVICE FEE**	
<p>*****MIXED AADC 936 AT&amp;T MOBILITY LLC AT&amp;T PROPERTY TAX GROUP 1010 PINE 9E-L-01 ST LOUIS MO 63101</p>		1-0026556 000112 000004	0101
			<b>2020-2021</b>

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	1,996,912
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	4,270,383
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  x  =

PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES
(707) 253-4577	00003	UNITARY DEBT SERVICE	6,370,577 1.154300 73,535.58

AGENCY TAXES + DIRECT CHARGES + FEES

1ST INSTALLMENT 11/1/2020 DELINQUENT AFTER 12/10/2020	2ND INSTALLMENT 2/1/2021 DELINQUENT AFTER 04/12/2021	TOTAL TAXES  \$127 244 24
\$68,620.67	\$68,620.67	

NAPA COUNTY TAX COLLECTOR 1185 THIRD STREET STE 108 NAPA, CA 94559-3050						Payment #: 3323825069 Payment Date: 12/3/2020 Payment Amount: \$68,620.67 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	10028620	01045590520	PT64079-400701	12/2/2020	\$68,620.67	USD	\$0.00	\$68,620.67	3323825069		CFAS

NAPA COUNTY TAX COLLECTOR 1185 THIRD STREET STE 108 NAPA, CA 94559-3050						Payment #: 3323855453 Payment Date: 4/2/2021 Payment Amount: \$68,620.67 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	10028620	01045590520	PT65443-425995	4/1/2021	\$68,620.67	USD	\$0.00	\$68,620.67	3323855453		CFAS