



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

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 2019-2020	Sequence	Tax Rate Area 090-000	
		Situs 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"/> Did you receive a Notice of Board Action?	No <input type="checkbox"/>
		If yes, when? NOTE: If you designated your Assessment Appeal Application as a Claim for Refund, there is no need to file this application.			
Step 4: Describe reason for property tax refund		Reason: SEE ATTACHED			
Attach additional documents if necessary					
Step 5: Amount of property tax refund		Tax amount 63,305	Penalty amount	Redemption penalty amount	Cost amount Fee amount
		Total refund amount 63,305			
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 → AVP TAX	Signature 		Date 11/1/2023
		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 \$ 63,305 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 \$ 127,887 (Exhibit 1) and paid by claimant in full on or about *November 27, 2019* and *April 1, 2020* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 63,305, 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 2019-2020 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020**

**JAMES B. HUDAQ, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

PROPERTY INFORMATION		IMPORTANT MESSAGE		
ASMT NUMBER: FEE NUMBER: LOCATION: LIEN DATE ASSESSMENT:	799-000-218-000 799-000-218-000 Map 2628 28 219 Par 01 POSS INT 000001032 AT&T MOBILITY LLC	TAX RATE AREA: 090-000 ACRES: 0.00	Original bill date 09/10/2019 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-866-269-2015 **SUBJECT TO A SERVICE FEE**	
		1-0027280 000122 000004		
*****MIXED AADC 936 AT&T MOBILITY LLC AT&T PROPERTY TAX GROUP 1010 PINE 9E-L-01 ST LOUIS MO 63101				
2019-2020 				
COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES		
ADDRESS CHANGE (707) 253-4457 AIRCRAFT (707) 253-4485 BUSINESS PROP (707) 253-4485 EXEMPTION (707) 259-8752 TAX QUESTIONS (707) 253-4311 TAX RATE (707) 253-4577 VALUATION (707) 259-8740 VESSEL (707) 253-4457	LAND STRUCTURAL IMPROVEMENTS PERSONAL PROPERTY	103,282 1,792,128 3,928,053		
	NET TAXABLE VALUE	5,823,463	x 1.000000 = \$58,234.62	
AGENCY 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	5,823,463 1.190000 69,334.16	
AGENCY TAXES + DIRECT CHARGES + FEES			\$69,334.16	
1ST INSTALLMENT 11/1/2019 DELINQUENT AFTER 12/10/2019	\$63,784.39	2ND INSTALLMENT 2/1/2020 DELINQUENT AFTER 04/10/2020	\$63,784.39	TOTAL TAXES \$127,568.78

YAP COUNTY TAX COLLECTOR
1195 THIRD STREET STE 108
YAPA, CA 94552-3050

Payment #: 3322948495
Payment Date: 11/27/2019
Payment Amount: \$63,784.39
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
YAP COUNTY TAX COLLECTOR	10028620	01545590529	PT62901-287271	11/26/2019	\$63,784.39	USD	\$0.00	\$63,784.39	2322945495	CFAS	

YAP COUNTY TAX COLLECTOR
195 THIRD STREET STE 108
YAPA, CA 94552-3050

Payment #: 3311771205
Payment Date: 4/1/2020
Payment Amount: \$63,784.39
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
YAP COUNTY TAX COLLECTOR	10028620	01545590529	PT63781-287731	3/31/2020	\$63,784.39	USD	\$0.00	\$63,784.39	2311771205	CFAS	