



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"/> No <input type="checkbox"/> 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 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 → 			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. HUDAK, 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	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**
FEE NUMBER: 799-000-218-000	ACRES: 0.00	
LOCATION: Map 2628 28 219 Par 01 POSS INT 000001032		
LIEN DATE ASSESSEE: AT&T MOBILITY LLC		
		<div style="text-align: right;"> 2019-2020 </div>
*****MIXED AADC 936 AT&T MOBILITY LLC AT&T PROPERTY TAX GROUP 1010 PINE 9E-L-01 ST LOUIS MO 63101		
1-0027280 000122 000004		

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	1,792,128
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	3,928,053
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 5,823,463 x 1.000000 = \$58,234.62

OTHER 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 1.190600 69,334.16
AGENCY TAXES + DIRECT CHARGES + FEES			\$69,334.16

1ST INSTALLMENT 11/1/2019	2ND INSTALLMENT 2/1/2020	TOTAL TAXES
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 04/10/2020	
\$63,784.39	\$63,784.39	\$127,568.78

NAPA COUNTY TAX COLLECTOR 1195 THIRD STREET STE 103 NAPA, CA 94559-2050						Payment #: 3322948496 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
NAPA COUNTY TAX COLLECTOR	10028620	01945690329	PT62661-387271	11/26/2019	\$63,784.39	USD	\$0.00	\$63,784.39	3322948496		CFAS

NAPA COUNTY TAX COLLECTOR 195 THIRD STREET STE 103 NAPA, CA 94559-2050						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
NAPA COUNTY TAX COLLECTOR		10028620	01945690329	PT63761-387731	3/31/2020	\$63,784.39	USD	\$0.00	\$63,784.39	3311771205		CFAS