



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 #)				Tax Agent Registration #
	Requestor's name Gary Hunter, AVP TAX				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 2020-2021	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?		Filing date	Yes ☐ No ☐	NOTE: If you designated your Assessment Appeal Application as a Claim for Refund, there is <u>no</u> need to file this application.
	If yes, what is the assessment appeal application number?			Did you receive a Notice of Board Action? ☐	
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	Penalty amount	Total refund amount
	354,006				354,006
				Redemption penalty amount	Cost amount
					Fee amount
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 \$ 354,006 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 *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 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 \$ 727,497 (Exhibit 1) and paid by claimant in full on or about *December 1, 2020* and *April 1, 2021* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 354,006, 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.

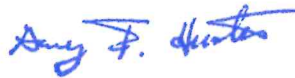
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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**

**ROBERT G. MINAHEN, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

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

Original bill date 09/03/2020
PAY TAXES ONLINE: www.countyofnapa.org/tax
PAY TAXES BY PHONE - Call 1-855-627-2121
SUBJECT TO A SERVICE FEE

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

2-M201140

0102



2020-2021



PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES	
ADDRESS CHANGE (707) 253-4457	LAND	8,532,879	
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	22,715,439	
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	2,521,212	
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 33,769,530 x 1.000000 = \$337,695.30

PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES	
(707) 253-4577	00003	UNITARY DEBT SERVICE	33,769,530	1.154900 389,801.68

AGENCY TAXES + DIRECT CHARGES + FEES \$389,801.68

1ST INSTALLMENT 11/1/2020
DELINQUENT AFTER 12/10/2020

\$363,748.49

2ND INSTALLMENT 2/1/2021
DELINQUENT AFTER 04/12/2021

\$363,748.49

TOTAL TAXES

\$727,496.98

NAPA COUNTY TAX COLLECTOR 1165 THIRD STREET STE 108 NAPA, CA 94559-3050						Payment #: 3323633439 Payment Date: 12/2/2020 Payment Amount: \$369,514.47 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	01945590829	PT04660-405125	12/1/2020	\$369,514.47	USD	\$0.00	\$369,514.47	3323633439		CFAS

NAPA COUNTY TAX COLLECTOR 1165 THIRD STREET STE 108 NAPA, CA 94559-3050						Payment #: 3323655464 Payment Date: 4/2/2021 Payment Amount: \$369,514.47 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	01945590829	PT65438-425683	4/1/2021	\$369,514.47	USD	\$0.00	\$369,514.47	3323655464		CFAS