



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	Present mailing address (number and street) 1010 Pine St, ROOM 9E-L-01	City, town or post office, state, ZIP code St Louis, MO 63101	Tax Agent Registration # N/A	Email Address gh8190@att.com	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 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 ☐		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									
	SEE ATTACHED									
Step 5:	Amount of property tax refund									
	Tax amount 62,974		Penalty amount		Redemption penalty amount		Cost amount Fee amount		Total refund amount 62,974	
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 11/15/2022			
	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 \$ 62,974 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 *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 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 \$ 130,697 (Exhibit 1) and paid by claimant in full on or about *December 7, 2018* and *April 2, 2019* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 62,974, 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: 

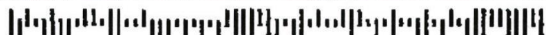


**NAPA COUNTY 2018-2019 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019**

**TAMIE R. FRASIER, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

PROPERTY INFORMATION

ASMT NUMBER: 799-000-218-000 TAX RATE AREA: 090-000
 FEE NUMBER: 799-000-218-000 ACRES: 0.00
 LOCATION: Map 2628 28 219 Par 01 POSS INT 00000
 LIEN DATE ASSESSEE: AT&T MOBILITY LLC



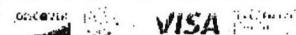
AT&T MOBILITY LLC
 AT&T PROPERTY TAX GROUP
 1010 PINE 9E-L-01
 ST LOUIS MO 63101

000107 0025286

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

ADDRESS CHANGE (707) 253-4457
 AIRCRAFT (707) 253-4485
 BUSINESS PROP (707) 253-4485
 EXEMPTION (707) 259-8752
 TAX QUESTION (707) 253-4311
 TAX RATE (707) 253-4577
 VALUATION (707) 259-8740
 VESSEL (707) 253-4457

VALUE DESCRIPTION

ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES

LAND	103,282
STRUCTURAL IMPROVEMENTS	1,646,625
PERSONAL PROPERTY	4,291,361

NET TAXABLE VALUE 6,041,268 x 1.000000 = \$60,412.68

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS

PHONE NUMBER

(707) 253-4577

TAX CODE

00003

DESCRIPTION

UNITARY DEBT SERVICE

ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES

6,041,268	1.163400	70,284.12
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AGENCY TAXES + DIRECT CHARGES + FEES

\$70,284.12

1ST INSTALLMENT DUE 11/1/2018

DELINQUENT AFTER 12/10/2018

\$65,348.40

2ND INSTALLMENT DUE 2/1/2019

DELINQUENT AFTER 04/10/2019

\$65,348.40**TOTAL TAXES****\$130,696.80**

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 12/07/2018 Check Number 3322235711

Pay this amount
\$65,348.40

PAY
SIXTY-FIVE THOUSAND THREE HUNDRED FORTY-EIGHT AND 40/100

10028620 SS

To the order of

NAPA COUNTY TAX COLLECTOR
1195 THIRD STREET STE 108
NAPA CA 94559

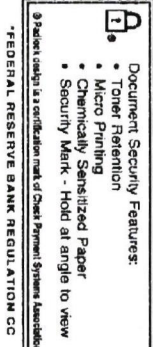


Void 180 days from check date

[Signature]

⑈3322235711⑈ ⑆021309379⑆ 6301545434509⑈

73099980



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12/10/18 001071-104-126 Napa County Treasurer - Tax Collector

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HOLD AT ANGLE TO VIEW SECURITY MARK
DO NOT ACCEPT IF SECURITY MARK IS ABSENT.
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 3322481748

Pay this amount
\$65,348.40

PAY
SIXTY-FIVE THOUSAND THREE HUNDRED FORTY-EIGHT AND 40/100

To the order of 10028620 SS
NAPA COUNTY TAX COLLECTOR
1195 THIRD STREET STE 108
NAPA CA 94559



Void 180 days from check date

[Signature]

⑈3322481748⑈ ⑆021309379⑆ 6301545434509⑈

74943327



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4/10/19 002327 65 185 Napa County Treasurer - Tax Collector

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