



# NAPA COUNTY DEPARTMENT OF AUDITOR-CONTROLLER

1195 THIRD STREET, SUITE B10  
NAPA, CALIFORNIA 94559  
PHONE: (707) 253-4551, FAX: (707) 226-9065

A Tradition of Stewardship  
A Commitment to Service

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> 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	
<b>Step 2:</b> 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 2020-2021	Sequence		Tax Rate Area 090-000	
	Situs address (number and street) SBE assessed unitary property				
	City, town or post office, state, ZIP code				
<b>Step 3:</b> 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"/>	If yes, when?	
	<input type="checkbox"/> Did you receive a Notice of Board Action?			<b>NOTE:</b> If you designated your Assessment Appeal Application as a Claim for Refund, there is <u>no</u> need to file this application.	
<b>Step 4:</b> Describe reason for property tax refund  Attach additional documents if necessary	Reason:  <div style="text-align: center; font-size: 1.2em; font-weight: bold;">SEE ATTACHED</div>				
<b>Step 5:</b> Amount of property tax refund	Tax amount	Penalty amount	Redemption penalty amount	Cost amount	Total refund amount
	66,783			Fee amount	66,783
<b>Step 6:</b> 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.				
	<b>sign here</b> → <span style="font-size: 1.2em;">Signature</span>			Date 11/1/2023	
	Title (if applicable) AVP TAX				
	If this claim is for a company, the person signing must state their title.				
<b>Step 7:</b> Mail application to:	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:





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# NAIPA 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:** 799-000-218-000 **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 ASSESSEE:** AT&T MOBILITY LLC

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



MIXED AADC 936  
AT&T MOBILITY LLC  
AT&T PROPERTY TAX GROUP  
1010 PINE 9E-L-01  
ST LOUIS MO 63101

1-0026556  
000112  
000004



## 2020-2021



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 6,370,577 x 1.000000 = \$63,705.76

PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES
(707) 253-4677	00003	UNITARY DEBT SERVICE	6,370,577 x 1.154300 = 73,535.68

AGENCY TAXES + DIRECT CHARGES + FEES \$73,535.58

1ST INSTALLMENT 11/1/2020 DELINQUENT AFTER 12/10/2020	\$68,620.67	2ND INSTALLMENT 2/1/2021 DELINQUENT AFTER 04/12/2021	\$68,620.67	<b>TOTAL TAXES</b>	<b>\$137,241.34</b>
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NAPA COUNTY TAX COLLECTOR 1195 THIRD STREET STE 108 NAPA, CA 94559-3050						Payment #: 3323825066 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	01945590629	PT64679-400701	12/2/2020	\$68,620.67	USD	\$0.00	\$68,620.67	3323825066		CFAS

NAPA COUNTY TAX COLLECTOR 1195 THIRD STREET STE 108 NAPA, CA 94559-3050						Payment #: 332385453 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	01945590629	PT65443-425995	4/1/2021	\$68,620.67	USD	\$0.00	\$68,620.67	332385453		CFAS