

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:					Tax Agent Registration #
Requestor's name and	Gary Hunter, AVP TAX N/A				
address (If requestor is an	Present mailing address (number and street)				Email Address
agent, please provide Tax Agent Registration #)	1010 Pine St, ROOM 9E-L-01				gh8190@att.com
	City, town or post office, state, ZIP code St Louis, MO 63101				Phone (area code and number)
	St LOUIS, INO 63101				214-782-3738
Step 2: Describe the property					
, , , ,	Assessor's Identification Number (Mapbook - Page - Parcel) Unsecured Bill Number				
	Assessment #799-000-218-000 Map 2628 28 219 Par 01				
	Year 2018-19		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:	If yes, what is the assessment appeal application number?	Filing date	Yes No	If yes, when?	NOTE: If you designated your
Did you file an appeal	application number?				Assessment Appeal Application as a
with the Assessment Appeals Board?			Did you receive a Notice of Board Action?		Claim for Refund, there is <u>no</u> need to
Step 4:	Reason:		Bould Addition		file this application.
Describe reason for					
property tax refund					
	SEE ATTACHED				
Attach additional					
documents if					
necessary					<i>x</i>
Step 5:	Tax amount	Penalty amount	Redemption penalty amount	Cost amount	Total refund amount
Amount of property					
tax refund	62,974			Fee amount	62,974
Step 6:	I bereby certify and declare und	ar pepalty of periun/th	hat the foregoing is true	and correct that the tay	amount ocuratit to be actuaded upo poid
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 Signature		-		Date
	here				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				
man application to:	Property Tax Services Division				
	1195 Third Street, Suite B10				
0	Napa, CA 94559				
Contact Numbers	Customer Service: (707) 253-4551 FAX: (707) 226-9065				
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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 XIIIA, 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.

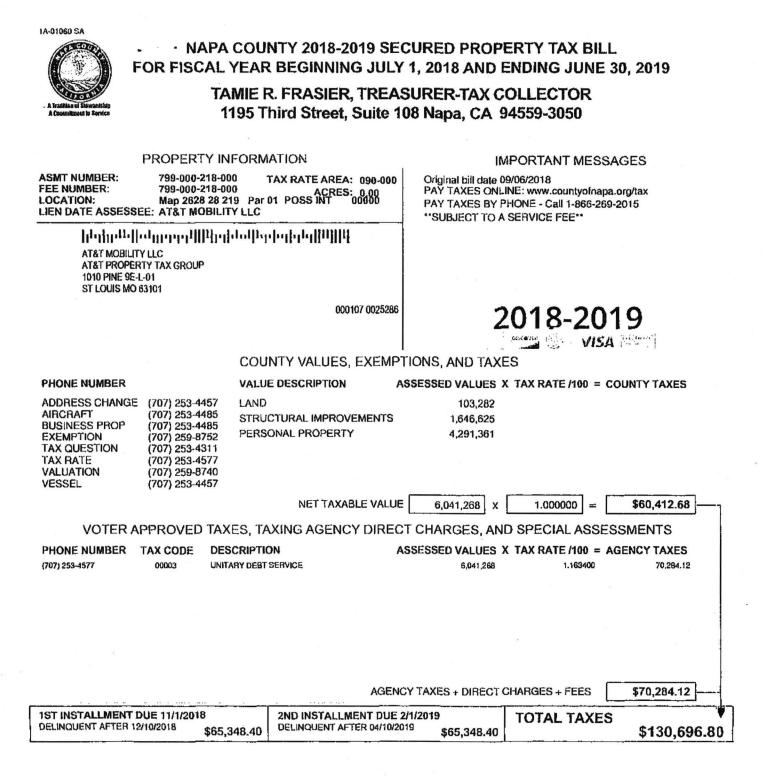
Dated: November 15, 2022 at 208 S. Akard, Dallas, Texas

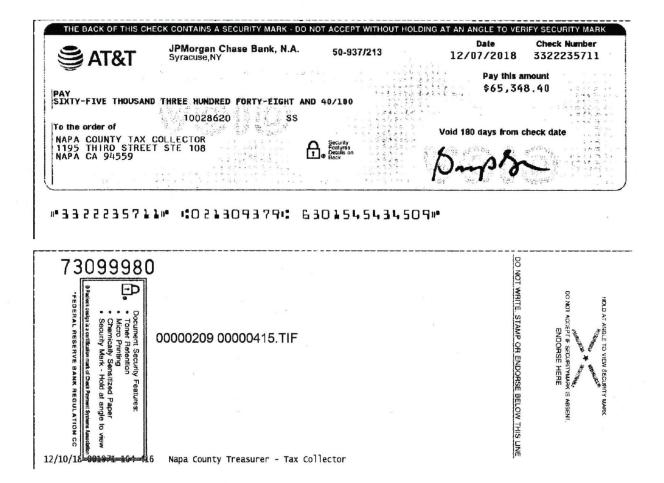
Name: Gary Hunter

Title: AVP TAX

Signature:

Any F. Hunter





THE BACK OF THIS CHECK CONTAINS A SECURITY MARK - DO NOT ACCEPT WITHOUT HOLDING AT AN ANGLE TO VERIFY SECURITY MARK Date **Check Number** JPMorgan Chase Bank, N.A. Syracuse,NY 50-937/213 AT&T 3322481748 04/03/2019 Pay this amount \$65,348.40 PAY SIXTY-FIVE THOUSAND THREE HUNDRED FORTY-EIGHT AND 40/100 10028620 SS SS To the order of 24 Vold 180 days from check date CANCE! NAPA COUNTY TAX COLLECTOR 1195 THIRD STREET STE 108 NAPA CA 94559 Security Features Deteils on Back

#3322481748# #021309379# 6301545434509#

