



Gary Hunter  
AVP TAX  
AT&T Services, Inc.  
208 S Akard St. 18<sup>th</sup> floor  
Dallas, TX 75202-4206

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Mob: 469-794-7194  
Gh8190@att.com

November 15, 2021

Humboldt County  
Clerk of the Board  
825 5th Street, Room 111  
Eureka, CA 95501

RE: Pacific Bell & AT&T Mobility LLC Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2017/18 property tax claims for refund for Pacific Bell and AT&T Mobility for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at [gh8190@att.com](mailto:gh8190@att.com).

In advance, thank you for your attention to this matter.

Regards,

*GHH by DHP*

Gary Hunter  
AVP TAX

RECEIVED  
NOV 29 2021  
BOARD OF SUPERVISORS

## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *HUMBOLDT*, 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 \$93,806 in taxes levied for the fiscal year 2017-18. 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 2017-18, 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 *HUMBOLDT* 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 \$ 324,590 (Exhibit 1) and paid by claimant in full on or about *December 6, 2017* and *April 5, 2018* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$93,806, 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 *HUMBOLDT* 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, 2021* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: 

**HUMBOLDT COUNTY 2017 - 2018 PROPERTY TAX BILL**  
**825 5TH ST, RM 125, EUREKA, CA 95501 707-441-3020**  
 Credit Card Payments: <http://humboldtgov.org/tax> or call: 1-855-335-3132  
**SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018**

9/26/2017  
7:52:08AM

PROPERTY INFORMATION - TAX YEAR: 2017		IMPORTANT MESSAGES
ASMT NUMBER: 799-000-003-000	TAX RATE AREA: 000-001	Orig. bill date: 09/25/2017 Corrected bill ****SUPPLEMENTAL TAX BILLS ARE NOT MAILED TO LENDING AGENCIES***
FEE NUMBER: 799-000-003-000	ACRES: 000000960	
LOCATION: Map 0279 12 005 Par 01		
ASSESSED OWNER: AT&T California		
AT&T California Attn: Property Tax Dept 1010 Pine, 9E-L-01 St. Louis, MO 63101		2017-2018

COUNTY VALUES, EXEMPTIONS AND TAXES			
PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT
TAX DEPARTMENTS (707) 441-3020	LAND		1,118,252
HTTP://HUMBOLDTGOV.ORG/TAX	STRUCTURAL IMPROVEMENTS		16,453,465
	PERSONAL PROPERTY		3,509,029
	NET TAXABLE VALUE		21,080,746

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
PHONE #S	CODE	DESCRIPTION	AGENCY TAXES
	00003	SECURED UNITARY-VOTED DEBT	\$113,836.02

VALUES X TAX RATE PER \$100 1.000000 \$ 210,807.46	
ASSESSED VALUES 21,080,746 X TAX RATE PER \$100 .540000 = AGENCY TAXES \$113,836.02	AGENCY TAXES \$113,836.02
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES \$113,836.02	
1ST INSTALLMENT \$162,321.74 DELINQUENT AFTER 12/11/2017	2ND INSTALLMENT \$162,321.74 DELINQUENT AFTER 4/10/2018
<b>TOTAL TAXES \$324,643.48</b>	

## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *HUMBOLDT*, 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 \$ 71,413 in taxes levied for the fiscal year 2017-18. 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 2017-18, 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 *HUMBOLDT* 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 \$ 245,580 (Exhibit 1) and paid by claimant in full on or about *December 1, 2017* and *April 4, 2018* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 71,413, 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

*HUMBOLDT* 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, 2021* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: 

TBUN2WEB  
1.2.002

HUMBOLDT COUNTY 2017 - 2018 PROPERTY TAX BILL  
825 5TH ST, RM 125, EUREKA, CA 95501 707-441-3020  
Credit Card Payments: <http://humboldt.gov/tax>, or call: 1-855-335-3132  
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

10/05/2018  
12:20:37PM

PROPERTY INFORMATION				IMPORTANT MESSAGES	
ASMT NUMBER:	799-000-064-000	TAX RATE AREA:	000001	Orig. bill date: 09/27/2017	
ORIG ASMT:	799-000-064-000	ACRES:	0.00	Corrected bill	
FEE NUMBER:	799-000-064-000				
LOCATION:	Map 2606 12 005	Par 01	POS INT	00000	

PO Box 97061  
Redmond, WA 97061  
(425) 580-8245

2017-2018

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
TAX DEPARTMENTS (707) 441-3020	LAND	0	1253636	1253636
HTTP://HUMBOLDTGOV.ORG/TAX		0	0	0
	STRUCTURAL IMPROVEMENTS	0	0	0
	PERSONAL PROPERTY	0	5051314	5051314
		0	9644396	9644396
		0	0	0
		0	0	0
		0	0	0
	NET TAXABLE VALUE			15949346
	VALUES X TAX RATE PER \$100 1.000000			\$159,493.46

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES					
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	TAX RATE / 100	TAX AMOUNT
	00002	UNITARY \$1 RATE	15949346	1.000000	\$159,493.46
	00003	SECURED UNITARY-VOTED DEBT	15949346	0.540000	\$86,126.46

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG

PENALTY & COST		50.00	AGENCY TAXES	\$245,619.92
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES		50.00	DIRECT CHARGES	50.00
		50.00	FEES	50.00
1st INSTALLMENT \$122,809.96	2nd INSTALLMENT \$122,809.96		TOTAL TAXES	\$245,619.92
PAID ON 12/04/2017	PAID ON 04/06/2018			

**HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB**

ASMT NUMBER: 799-000-064-000 TAX YEAR: 2017  
 ORIG ASMT: 799-000-064-000  
 FEE NUMBER: 799-000-064-000  
 LOCATION: Map 2606 12 005 Par 01 POS INT 00000

MAKE CHECK PAYABLE TO:  
**HUMBOLDT COUNTY TAX COLLECTOR**  
 825 Fifth Street, Room 125  
 Eureka, CA 95501

PO Box 97061  
Redmond, WA 97061  
(425) 580-8245

2017-2018 **2ND**  
PAID ON 04/06/2018 \$122,809.96

799000064000820172000122809965200013511095520172

For historical purposes only.  
Not valid for payment.

For historical purposes only.  
Not valid for payment.

**HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB**

ASMT NUMBER: 799-000-064-000 TAX YEAR: 2017  
 ORIG ASMT: 799-000-064-000  
 FEE NUMBER: 799-000-064-000  
 LOCATION: Map 2606 12 005 Par 01 POS INT 00000

MAKE CHECK PAYABLE TO:  
**HUMBOLDT COUNTY TAX COLLECTOR**  
 825 Fifth Street, Room 125  
 Eureka, CA 95501

PO Box 97061  
Redmond, WA 97061  
(425) 580-8245

2017-2018 **1ST**  
PAID ON 12/04/2017 \$122,809.96

799000064000820172000122809965100013509095920172

Address shown is the current vendor address.

HUMBOLDT COUNTY TAX COLLECTOR  
825 FIFTH STREET ROOM 125  
EUREKA, CA 95501

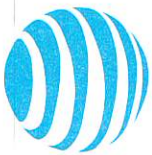
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	View Cleared Payment	AP System
HUMBOLDT COUNTY TAX COLLECTOR	10028551	3	PT58887-286356	11/30/2017	\$122,809.96	USD	\$0.00	\$122,809.96	35091408	CFAS
Payment #: 35091408 Payment Date: 12/1/2017 Payment Amount: \$122,809.96 Payment Status: RECONCILED										

Address shown is the current vendor address.

HUMBOLDT COUNTY TAX COLLECTOR  
825 FIFTH STREET ROOM 125  
EUREKA, CA 95501

Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	View Cleared Payment	AP System
HUMBOLDT COUNTY TAX COLLECTOR	10028551	3	PT59698-306507	4/3/2018	\$122,809.96	USD	\$0.00	\$122,809.96	35475469	CFAS
Payment #: 35475469 Payment Date: 4/4/2018 Payment Amount: \$122,809.96 Payment Status: RECONCILED										





AT&T Inc.  
208 S. Akard St.  
18th Floor  
Dallas, TX 75202

**CERTIFIED MAIL®**



7018 1830 0001 6040 3534

U.S. POSTAGE PAID  
FCM LG ENV  
ROCKWALL, TX  
75087  
NOV 12, 21  
AMOUNT  
**\$8.36**  
R2305H126858-14



95501



1000

Assessor?

*These are  
State assessed  
votes to Bob*

Humboldt County  
Clerk of the Board  
825 5th Street, Room 111  
Eureka, CA 95501

*State  
to  
Assessor*

RECEIVED  
NOV 16 2021  
BOARD OF SUPERVISORS

RECEIVED  
NOV 29 2021  
BOARD OF SUPERVISORS

