



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: 660-794-7194  
Gh8190@att.com

RECEIVED  
JAN 04 2024  
BOARD OF SUPERVISORS

December 15, 2023

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

Received

JAN 09 2024

County of Humboldt  
Auditor-Controller

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

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2021/22 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,

*GH by MJB*

Gary Hunter  
AVP TAX

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JAN 04 2024  
BOARD

**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 \$ 177,656 in taxes levied for the fiscal year 2021-22. 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 2021-22, 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 \$ 480,473 (Exhibit 1) and paid by claimant in full on or about *December 2, 2021* and *March 31, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 177,656, 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

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BOARD OF S  
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: *December 15, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

*Gary F. Hunter*

**HUMBOLDT COUNTY 2021-2022 PROPERTY TAX BILL**John Bartholomew, Humboldt County Tax Collector  
825 Fifth Street, Room 125, Eureka, CA 95501

Pay Taxes by Credit Card or E-Check

Online @ <http://humboldt.gov.org/tax>

or Call 866-666-5444

3rd party processing company will charge a fee

**RECEIVED****PROPERTY INFORMATION**ASMT NUMBER: 799-000-003-000 TAX RATE AREA: 000-001  
FEE NUMBER: 799-000-003-000 ACRES: 0.00  
LOCATION: Map 0279 12 001 Par 01 RIGHT OF WAY 000003598  
LIEN DATE OWNER: Pacific Bell Telephone CompanyPacific Bell Telephone Company  
dba AT&T California  
AT&T Property Tax Group  
1010 Pine, 9E-L-01  
St. Louis, MO 63101

2-4/202394

0202

**IMPORTANT MESSAGES**SEE REVERSE OF THIS STATEMENT FOR  
IMPORTANT INFORMATION. BOARD  
Orig. bill date: 09/24/2021**2021-2022****COUNTY VALUES, EXEMPTIONS AND TAXES**TAX DEPARTMENTS INFORMATION:  
**707-441-3020**VALUE DESCRIPTION  
LAND  
STRUCTURAL IMPROVEMENTS  
PERSONAL PROPERTY  
NET TAXABLE VALUEASSESSED VALUES  
1,604,525  
24,083,572  
1,841,196  
27,629,293

VALUES X TAX RATE (1%) = COUNTY TAXES

276,292.92

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

| PHONE # | DESCRIPTION                | ASSESSED VALUES X TAX RATE 1.0000 = | AGENCY TAXES        |
|---------|----------------------------|-------------------------------------|---------------------|
|         | SECURED UNITARY-VOTED DEBT | 27,629,293                          | 0.739000 204,180.48 |

TOTAL AGENCY TAXES + DIRECT CHARGES

204,180.48

|   |              |   |              |                             |
|---|--------------|---|--------------|-----------------------------|
| 1ST INSTALLMENT<br>DUE 11/1/2021<br>DELINQUENT AFTER 12/10/2021 | \$240,236.70 | 2ND INSTALLMENT<br>DUE 2/1/2022<br>DELINQUENT AFTER 4/11/2022 | \$240,236.70 | TOTAL TAXES<br>\$480,473.40 |
|---|--------------|---|--------------|-----------------------------|

**HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB**MAKE CHECK PAYABLE TO:  
H.C.T.C.

Detach and return this stub with payment

**2021-2022**ASMT NUMBER: 799-000-003-000  
FEE NUMBER: 799-000-003-000  
LOCATION: Map 0279 12 001 Par 01 RIGHT OF WAY 000003598  
CURRENT OWNER: Pacific Bell Telephone Company  
dba AT&T California  
AT&T Property Tax Group  
1010 Pine, 9E-L-01  
St. Louis, MO 63101**2ND**  
INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov.org/tax>  
PAY TAXES BY PHONE - CALL 866-666-5444  
3rd party processing company will charge a fee

PAYMENT DUE

February 1 - April 11, 2022

**\$240,236.70**Total Due after 4/11/22 with 10% Delinquent Penalty  
and \$20 cost**\$264,288.37**

Total Due after 5/1/22 with \$8.00 for Delinquent Notice Fee

**\$264,288.37**

799000003000220214000240236703200026428037120214

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| HUMBOLDT COUNTY TAX COLLECTOR<br>825 FIFTH STREET ROOM 125<br>EUREKA, CA 95501 |                 |           |                |              |                | Payment: 30063509<br>Payment Date: 12/3/2021<br>Payment Amount: \$240,333.28<br>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 |
| HUMBOLDT COUNTY TAX COLLECTOR  | 10028551        | 03        | PT06077-445538 | 12/2/2021    | \$240,333.28   | USD  | \$0.00         | \$240,333.28        | 30063509        |             | CFAS      |

| HUMBOLDT COUNTY TAX COLLECTOR<br>825 FIFTH STREET ROOM 125<br>EUREKA, CA 95501 |                 |           |                |              |                | Payment: 30283509<br>Payment Date: 4/1/2022<br>Payment Amount: \$240,333.28<br>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 |
| HUMBOLDT COUNTY TAX COLLECTOR  | 10028551        | 03        | PT07503-464135 | 3/31/2022    | \$240,333.28   | USD   | \$0.00         | \$240,333.28        | 30283509        |             | CFAS      |

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**CLAIM FOR REFUND OF PROPERTY TAXES**

BOARD OF SUPERVISORS

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 \$ 83,015 in taxes levied for the fiscal year 2021-22. 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 2021-22, 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 \$ 224,516 (Exhibit 1) and paid by claimant in full on or about *December 2, 2021* and *March 31, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 83,015, 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

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BOARD OF SUPERVISORS

*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: *December 15, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:





**HUMBOLDT COUNTY 2021-2022 PROPERTY TAX BILL**  
**John Bartholomew, Humboldt County Tax Collector**  
 825 Fifth Street, Room 125, Eureka, CA 95501

Pay Taxes by Credit Card or E-Check  
  
 Online @ <http://humboldt.gov.org/tax>  
 or Call 866-666-5444  
 3rd party processing company will charge a fee

**PROPERTY INFORMATION**

ASMT NUMBER: 799-000-064-000 TAX RATE AREA: 000-001  
 FEE NUMBER: 799-000-064-000 ACRES: 0.00  
 LOCATION: Map 2606 12 005 Par 01 POS INT 000000483  
 LIEN DATE OWNER: AT&T Mobility LLC



MIXED AADC 936  
 AT&T Mobility LLC  
 c/o Property Tax Department  
 1010 Pine St., 9E-L-01  
 Saint Louis, MO 63101

1-0023616  
 000114  
 000005

0101



**IMPORTANT MESSAGES**

SEE REVERSE OF THIS STATEMENT FOR  
 IMPORTANT INFORMATION.  
 Orig. bill date: 09/24/2021

**COUNTY VALUES, EXEMPTIONS AND TAXES**

TAX DEPARTMENTS INFORMATION:  
**707-441-3020**

VALUE DESCRIPTION  
 LAND  
 STRUCTURAL IMPROVEMENTS  
 PERSONAL PROPERTY  
 NET TAXABLE VALUE

ASSESSED VALUES  
 958,355  
 3,529,039  
 8,423,228  
 12,910,622

VALUES X TAX RATE (1%) = COUNTY TAXES

129,106.22

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

| PHONE # | DESCRIPTION                | ASSESSED VALUES X TAX RATE 1.0000 = AGENCY TAXES |
|---------|----------------------------|--|
|         | SECURED UNITARY-VOTED DEBT | 12,910,622 0.739000 95,409.50                    |

TOTAL AGENCY TAXES + DIRECT CHARGES

95,409.50

|  |                     |  |                     |   |
|--|---------------------|--|---------------------|---|
| <b>1ST INSTALLMENT</b><br>DUE 11/1/2021<br>DELINQUENT AFTER 12/10/2021 | <b>\$112,257.86</b> | <b>2ND INSTALLMENT</b><br>DUE 2/1/2022<br>DELINQUENT AFTER 4/11/2022 | <b>\$112,257.86</b> | <b>TOTAL TAXES</b><br><b>\$224,515.72</b> |
|--|---------------------|--|---------------------|---|

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

ASMT NUMBER: 799-000-064-000

FEE NUMBER: 799-000-064-000

LOCATION: Map 2606 12 005 Par 01 POS INT 000000483

CURRENT OWNER: AT&T Mobility LLC  
 c/o Property Tax Department  
 1010 Pine St., 9E-L-01  
 Saint Louis, MO 63101

MAKE CHECK PAYABLE TO:

H.C.T.C.

Detach and return this stub with payment

**2021-2022**

**2ND**  
 INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov.org/tax>  
 PAY TAXES BY PHONE - CALL 866-666-5444  
 3rd party processing company will charge a fee



February 1 - April 11, 2022

**\$112,257.86**

Total Due after 4/11/22 with 10% Delinquent Penalty and \$20 cost

**\$123,509.64**

Total Due after 5/1/22 with \$8.00 for Delinquent Notice Fee

**\$123,511.64**

799000064000820214000112257860200012350364120214



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BOARD OF SUPERVISORS

| HUMBOLDT COUNTY TAX COLLECTOR<br>825 FIFTH STREET ROOM 125<br>EUREKA, CA 95501 |                 |           |                |              |                | Payment #: 30088998<br>Payment Date: 12/3/2021<br>Payment Amount: \$112,257.68<br>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 |
| HUMBOLDT COUNTY TAX COLLECTOR  | 10028551        | 03        | PT66674-443700 | 12/2/2021    | \$112,257.68   | USD  | \$0.00         | \$112,257.68        | 30088998        |             | CFAS      |

| HUMBOLDT COUNTY TAX COLLECTOR<br>825 FIFTH STREET ROOM 125<br>EUREKA, CA 95501 |                 |           |                |              |                | Payment #: 30383508<br>Payment Date: 4/1/2022<br>Payment Amount: \$112,257.68<br>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 |
| HUMBOLDT COUNTY TAX COLLECTOR  | 10028551        | 03        | PT67509-464420 | 3/3/2022     | \$112,257.68   | USD   | \$0.00         | \$112,257.68        | 30383508        |             | CFAS      |