



Gary Hunter
AVP-TAX
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November 15, 2019

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

RE: Pacific Bell & AT&T Mobility LLC Property Tax Claim for Refunds

Dear Clerk of the Board,

Enclosed are the Tax Year 2015 property tax claim for refunds for Pacific Bell and AT&T Mobility for your review. If you have any questions, please free to call me at (214) 782-3738 or email me at gh8190@att.com.

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

Regards,

GHH by AM

Gary Hunter
AVP-TAX

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 \$72,082 in taxes levied for the fiscal year 2015-16. 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 2015-16, 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 \$ 333,587 (Exhibit 1) and paid by claimant in full on or about *December 4, 2015* and *April 5, 2016* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$72,082, 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, 2019* at 2700 Watt Ave, Sacramento, California

Name: Gary Hunter

Title: AVP-TAX

Signature: 



HUMBOLDT COUNTY 2015-2016 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://humboldtgov.org/tax>
 or Call 877-486-7163
 The processing company will charge a service fee

PROPERTY INFORMATION **IMPORTANT MESSAGES**

ASMT NUMBER: 799-000-003-000 TAX RATE AREA: 000-001
 FEE NUMBER: 799-000-003-000 ACRES: 0.00
 LOCATION: Map 0279 12 005 Par 01 0000009
 LIEN DATE OWNER: Pacific Bell

2A-04771 SA
 Pacific Bell
 Accounts Payable, 29th Floor
 One Bell Center
 St. Louis, MO 63101

SEE REVERSE OF THIS STATEMENT FOR
 IMPORTANT INFORMATION.
 Orig. bill date: 09/10/2015

2015-2016

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUE
707-441-3020	LAND	1,042,822
	STRUCTURAL IMPROVEMENTS	18,598,364
	PERSONAL PROPERTY	4,306,208
	NET TAXABLE VALUE	\$23,947,394

VALUES X TAX RATE (1.000000) = COUNTY TAXES \$239,473.94

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	23,947,394	0.393000	94113.26

10628551-53 ✓

TOTAL AGENCY TAXES + DIRECT CHARGES \$94,113.26

1ST INSTALLMENT DUE 11/1/2015 DELINQUENT AFTER 12/10/2015	\$166,793.60	2ND INSTALLMENT DUE 2/1/2016 DELINQUENT AFTER 4/11/2016	\$166,793.60	TOTAL TAXES \$333,587.20
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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	Descript
HUMBOLDT COUNTY TAX COLLECTOR	10028551	3	PT55332-217282	12/3/2015	\$166,862.08	USD	\$0.00	\$166,862.08	32710445	

Payment #: 32710445
 Payment Date: 12/4/2015
 Payment Amount: \$166,862.08
 Payment Status: RECONCILED

Address shown is the current vendor address.

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

Payment #: 33105399

Payment Date: 4/5/2016

Payment Amount: \$166,862.08

Payment Status: RECONCILED

Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	View Cleared	Descr
HUMBOLDT COUNTY TAX COLLECTOR	10028551	3	PT55977-230358	4/4/2016	\$166,862.08	USD	\$0.00	\$166,862.08	Payment	33105399

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 \$ 45,028 in taxes levied for the fiscal year 2015-16. 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 2015-16, 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 208,385 (Exhibit 1) and paid by claimant in full on or about *December 7, 2015* and *April 5, 2016* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 45,028, 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, 2019* at 2700 Watt Ave, Sacramento, California

Name: Gary Hunter

Title: AVP-TAX

Signature: 

HUMBOLDT COUNTY 2015-2016 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 877-486-7163
 The processing company will charge a service 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 0000005
 LIEN DATE OWNER: AT&T Wireless Administrative Offices

1A-01095 SA
 AT&T Wireless Administrative Offices
 PO Box 97061
 Redmond, WA 97061
 (425) 580-8245

IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR
 IMPORTANT INFORMATION.

Orig. bill date: 09/10/2015

2015-2016

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:
707-441-3020

VALUE DESCRIPTION	ASSESSED VALUE
LAND	711,882
STRUCTURAL IMPROVEMENTS	5,098,893
PERSONAL PROPERTY	9,148,671
NET TAXABLE VALUE	\$14,959,446

VALUES X TAX RATE (1.000000) = COUNTY TAXES \$149,594.46

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	14,959,446 0.393000	58790.62

10028551-83V
ACH

TOTAL AGENCY TAXES + DIRECT CHARGES \$58,790.62

1ST INSTALLMENT DUE 11/1/2015 DELINQUENT AFTER 12/10/2015	\$104,192.54	2ND INSTALLMENT DUE 2/1/2016 DELINQUENT AFTER 4/11/2016	\$104,192.54	TOTAL TAXES \$208,385.08
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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	Describe
HUMBOLDT COUNTY TAX COLLECTOR	10028551	3	PT55349-217525	12/4/2015	\$104,192.54	USD	\$0.00	\$104,192.54	32715701	

Payment #: 32715701

Payment Date: 12/7/2015

Payment Amount: \$104,192.54

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	Descr
HUMBOLDT COUNTY TAX COLLECTOR		10028551	3	PT55977-230335	4/4/2016	\$104,192.54	USD	\$0.00	\$104,192.54	33105400	

Payment #: 33105400
 Payment Date: 4/5/2016
 Payment Amount: \$104,192.54
 Payment Status: RECONCILED