



Gary Hunter
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November 15, 2022

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

RECEIVED

NOV 28 2022

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

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2018/19 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.

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

Regards,

GJH by DAP

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 \$85,930 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 *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 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 *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 \$ 305,686 (Exhibit 1) and paid by claimant in full on or about *December 4, 2018* and *April 3, 2019* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$85,930, 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.

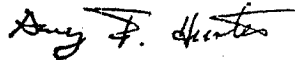
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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

Name: Gary Hunter

Title: AVP TAX

Signature:

A handwritten signature in cursive script that reads "Gary F. Hunter".



2A-04839 SA

HUMBOLDT COUNTY 2018-2019 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/tax>
or Call 855-335-3132
3rd party processing company will charge a 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 Telephone Company dba
 Pacific Bell Telephone Company dba
 AT&T California c/o AT&T Property Tax Group
 909 Chestnut St., Rm #36-M-01
 St. Louis, MO 63101

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.

Orig. bill date: 09/19/2018

COUNTY VALUES, EXEMPTIONS AND TAXES

| TAX DEPARTMENTS INFORMATION: | VALUE DESCRIPTION | ASSESSED VALUE |
|------------------------------|---|----------------|
| 707-441-3020 | LAND | 1,118,252 |
| | STRUCTURAL IMPROVEMENTS | 16,120,546 |
| | PERSONAL PROPERTY | 2,885,350 |
| | NET TAXABLE VALUE | \$20,124,148 |
| | VALUES X TAX RATE (1.000000) = COUNTY TAXES | \$201,241.48 |

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 | 20,124,148 | 0.519000 | 104444.32 |

TOTAL AGENCY TAXES + DIRECT CHARGES \$104,444.32

| | | | | |
|--|---------------------|--|---------------------|---|
| 1ST INSTALLMENT DUE 11/1/2018 DELINQUENT AFTER 12/10/2018 | \$152,842.90 | 2ND INSTALLMENT DUE 2/1/2019 DELINQUENT AFTER 4/10/2019 | \$152,842.90 | TOTAL TAXES \$305,685.80 |
|--|---------------------|--|---------------------|---|

| HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA CA 95501 | | | | | | Payment #: 36230886 Payment Date: 12/4/2018 Payment Amount: \$152,920.36 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 | PT60845-328944 | 12/3/2018 | \$152,920.36 | USD | 50.00 | \$152,920.36 | 36230886 | | CFAS |

| HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA CA 95501 | | | | | | Payment #: 36604416 Payment Date: 4/4/2019 Payment Amount: \$152,920.36 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 | PT61776-347497 | 4/3/2019 | \$152,920.36 | USD | 50.00 | \$152,920.36 | 36604416 | | CFAS |

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 \$47,093 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 *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 \$ 167,529 (Exhibit 1) and paid by claimant in full on or about *December 5, 2018* and *April 2, 2019* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 47,093, 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).

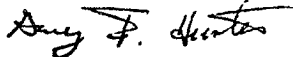
- b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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, 2022* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: 



1A-01144 SA

HUMBOLDT COUNTY 2018-2019 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 855-335-3132

3rd party processing company will charge a fee

PROPERTY INFORMATION

IMPORTANT MESSAGES

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 0000006
LIEN DATE OWNER: AT&T Mobility LLC
000116 0029957

SEE REVERSE OF THIS STATEMENT FOR
IMPORTANT INFORMATION.

Orig. bill date: 09/19/2018

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



COUNTY VALUES, EXEMPTIONS AND TAXES

| TAX DEPARTMENTS INFORMATION: | VALUE DESCRIPTION | ASSESSED VALUE |
|------------------------------|---|----------------|
| 707-441-3020 | LAND | 1,253,636 |
| | STRUCTURAL IMPROVEMENTS | 2,720,389 |
| | PERSONAL PROPERTY | 7,054,853 |
| | NET TAXABLE VALUE | \$11,028,878 |
| | VALUES X TAX RATE (1.000000) = COUNTY TAXES | \$110,288.78 |

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 | 11,028,878 | 0.519000 | 57239.88 |

TOTAL AGENCY TAXES + DIRECT CHARGES \$57,239.88

| | | | | |
|---|-------------|---|-------------|-----------------------------|
| 1ST INSTALLMENT DUE 11/1/2018 DELINQUENT AFTER 12/10/2018 | \$83,764.33 | 2ND INSTALLMENT DUE 2/1/2019 DELINQUENT AFTER 4/10/2019 | \$83,764.33 | TOTAL TAXES \$167,528.66 |
|---|-------------|---|-------------|-----------------------------|

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 000000615
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

2018-2019

2ND INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov.org/tax>
PAY TAX BY PHONE - CALL 855-335-3132
3rd party processing company will charge a fee

PAYMENT DUE February 1 - April 10, 2019 **\$83,764.33**

Total Due after 4/10/19 with 10% Delinquent Penalty and \$20 cost **\$92,160.76**
Total Due after 5/1/19 with \$8.00 for Delinquent Notice Fee **\$92,168.76**

799000064000820180000083764333200009216076220180

| HUMBOLDT COUNTY TAX COLLECTOR 826 FIFTH STREET ROOM 125 EUREKA CA 95501 | | | | | | Payment #: 36234791 Payment Date: 12/5/2018 Payment Amount: \$83,764.33 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 | PT60269-329541 | 12/4/2018 | \$83,764.33 | USD | \$0.00 | \$83,764.33 | 36234791 | | CFAS |

| HUMBOLDT COUNTY TAX COLLECTOR 826 FIFTH STREET ROOM 125 EUREKA CA 95501 | | | | | | Payment #: 36604415 Payment Date: 4/4/2019 Payment Amount: \$83,764.33 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 | PT61774-347567 | 4/3/2019 | \$83,764.33 | USD | \$0.00 | \$83,764.33 | 36604415 | | CFAS |