



Gary Hunter
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November 1, 2023

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

RECEIVED
NOV 27 2023
BOARD OF SUPERVISORS

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

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2019/20 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,

GH by MJB

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 \$ 88,374 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 \$ 290,400 (Exhibit 1) and paid by claimant in full on or about *December 4, 2019* and *April 6, 2020* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 88,374, 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.

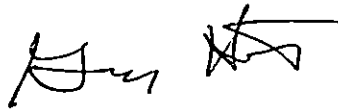
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: *November 1, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

A handwritten signature in black ink, appearing to be 'Gary Hunter', with a stylized flourish at the end.

**HUMBOLDT COUNTY 2019-2020 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 INFORMATIONASMT 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 000000960
LIEN DATE OWNER: Pacific Bell Telephone Company dbaPacific 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

2-M202454

IMPORTANT MESSAGESSEE REVERSE OF THIS STATEMENT FOR
IMPORTANT INFORMATION.
Orig. bill date: 09/16/2019**COUNTY VALUES, EXEMPTIONS AND TAXES**TAX DEPARTMENTS INFORMATION:
707-441-3020VALUE DESCRIPTION
LAND
STRUCTURAL IMPROVEMENTS
PERSONAL PROPERTY
NET TAXABLE VALUEASSESSED VALUES
1,118,252
14,953,679
2,377,860
18,449,791

VALUES X TAX RATE (1%) = COUNTY TAXES

184,497.92

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	18,449,791	0.674000 105,901.80

TOTAL AGENCY TAXES + DIRECT CHARGES

105,901.80

1ST INSTALLMENT DUE 11/1/2019 DELINQUENT AFTER 12/10/2019	2ND INSTALLMENT DUE 2/1/2020 DELINQUENT AFTER 4/10/2020	TOTAL TAXES
\$145,199.86	\$145,199.86	\$290,399.72

HUMBOLDT COUNTY SECURED PROPERTY TAXES 2ND INSTALLMENT PAYMENT STUBMAKE CHECK PAYABLE TO:
H.C.T.C.

Detach and return this stub with payment

ASMT NUMBER: 799-000-003-000
FEE NUMBER: 799-000-003-000
LOCATION: Map 0279 12 005 Par 01 000000960
CURRENT OWNER: 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**2019-2020****2ND
INSTALLMENT**

IF PAYING IN PERSON, BRING COMPLETE BILL

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

PAYMENT DUE

February 1 - April 10, 2020

\$145,199.86

Total Due after 4/10/20 with 10% Delinquent Penalty and \$20 cost	\$159,739.84
Total Due after 5/1/20 with \$8.00 for Delinquent Notice Fee	\$159,747.84

799000003000220198000145197865200015973984620198

UMBOLDT COUNTY TAX COLLECTOR
25 FIFTH STREET ROOM 125
EUREKA, CA 95501

Payment #: 37308213
Payment Date: 12/4/2019
Payment Amount: \$145,278.82
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
UMBOLDT COUNTY TAX COLLECTOR	10028551	03	PT62990-388821	12/3/2019	\$145,278.82	USD	\$0.00	\$145,278.82	37308213		CFAS

UMBOLDT COUNTY TAX COLLECTOR
25 FIFTH STREET ROOM 125
EUREKA, CA 95501

Payment #: 37846739
Payment Date: 4/6/2020
Payment Amount: \$145,278.82
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
UMBOLDT COUNTY TAX COLLECTOR	10028551	03	PT63778-387517	4/3/2020	\$145,278.82	USD	\$0.00	\$145,278.82	37846739		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 \$ 56,853 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 \$ 186,820 (Exhibit 1) and paid by claimant in full on or about *December 5, 2019* and *April 6, 2020* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 56,853, 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.

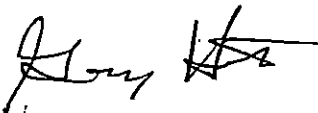
- 4. No refund of said taxes, or any part thereof, has been previously made.

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 1, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: 



HUMBOLDT COUNTY 2019-2020 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

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 000000615
 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

1-0029521
 000115
 000004

IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR
 IMPORTANT INFORMATION.
 Orig. bill date: 09/16/2019

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUES
707-441-3020	LAND	1,253,636
	STRUCTURAL IMPROVEMENTS	3,008,656
	PERSONAL PROPERTY	7,806,844
	NET TAXABLE VALUE	11,869,136

VALUES X TAX RATE (1%) = COUNTY TAXES 118,691.36

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	11,869,136 0.574000 68,128.84

TOTAL AGENCY TAXES + DIRECT CHARGES 68,128.84

1ST INSTALLMENT DUE 11/1/2019 DELINQUENT AFTER 12/10/2019	\$93,410.10	2ND INSTALLMENT DUE 2/1/2020 DELINQUENT AFTER 4/10/2020	\$93,410.10	TOTAL TAXES \$186,820.20
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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

2019-2020

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, 2020** **\$93,410.10**

Total Due after 4/10/20 with 10% Delinquent Penalty and \$20 cost	\$102,771.11
Total Due after 5/1/20 with \$8.00 for Delinquent Notice Fee	\$102,779.11

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

Payment #: 37312234
Payment Date: 12/5/2019
Payment Amount: \$93,410.10
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	PT63007-367258	12/4/2019	\$93,410.10	USD	\$0.00	\$93,410.10	37312234		CFAS

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

Payment #: 37646745
Payment Date: 4/6/2020
Payment Amount: \$93,410.10
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	PT63771-387741	4/3/2020	\$93,410.10	USD	\$0.00	\$93,410.10	37646745		CFAS