



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

Tel: 214-782-3738
Mob: 206-696-1660
Gh8190@att.com

RECEIVED

NOV 09 2020

BOARD OF SUPERVISORS

November 5, 2020

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 2016/17 property tax claims for refund for Pacific Bell and AT&T Mobility for your review. Due to COVID-19, many of our offices are closed or staffed at minimal levels and the best way to reach me would be by cell phone or email. If you have any questions, please free to call me at (206) 696-1660 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

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NOV 09 2020
BOARD OF SUPERVISORS

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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 \$87,661 in taxes levied for the fiscal year 2016-17. 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 2016-17, 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 \$ 320,461 (Exhibit 1) and paid by claimant in full on or about *November 30, 2016* and *April 5, 2017* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$87,661, 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.

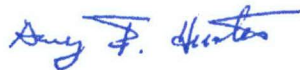
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: *November 5, 2020* at 2700 Watt Ave, Sacramento, California

Name: Gary Hunter

Title: AVP-TAX

Signature:

A handwritten signature in blue ink that reads "Gary F. Hunter". The signature is written in a cursive style with a prominent initial "G" and "H".

HUMBOLDT COUNTY 2016 - 2017 PROPERTY TAX BILL
825 5TH ST, RM 125, EUREKA, CA 95501 707-441-3020

Credit Card Payments: <http://humboldt.gov/tax> or call: 1-877-486-7163
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

PROPERTY INFORMATION - TAX YEAR: 2016				IMPORTANT MESSAGES
ASMT NUMBER:	799-000-003-000	TAX RATE AREA:	000-001	Orig. bill date: 09/12/2016 Corrected bill ****SUPPLEMENTAL TAX BILLS ARE NOT MAILED TO LENDING AGENCIES***
FEE NUMBER:	799-000-003-000	ACRES:		
LOCATION:	Map 0279 12 005 Par 01		000000960	
ASSESSED OWNER:	AT&T California			
AT&T California Attn: Property Tax Dept 1010 Pine, 9E-L-01 St. Louis, MO 63101				2016-2017

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
TAX DEPARTMENTS (707) 441-3020	LAND		1,118,252	1,118,252
HTTP://HUMBOLDTGOV.ORG/TAX	STRUCTURAL IMPROVEMENTS		16,377,021	16,377,021
	PERSONAL PROPERTY		3,769,546	3,769,546
	NET TAXABLE VALUE			21,264,819
		VALUES X TAX RATE PER \$100 1.000000	\$ 212,648.20	

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE PER \$100	= AGENCY TAXES
	00003	SECURED UNITARY-VOTED DEBT	21,264,819	.507000	\$107,812.64
AGENCY TAXES					\$107,812.64
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES					\$107,812.64

1ST INSTALLMENT \$160,230.42 PAID ON 12/ 1/2016	2ND INSTALLMENT \$160,230.42 DELINQUENT AFTER 4/10/2017	TOTAL TAXES \$320,460.84
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HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB			
ASMT NUMBER:	799-000-003-000	2016	MAKE CHECK PAYABLE TO:
ORIG ASMT:	799-000-003-000		HUMBOLDT COUNTY TAX COLLECTOR
FEE NUMBER:	799-000-003-000		825 Fifth Street, Room 125
LOCATION:	Map 0279 12 005 Par 01	000000960	Eureka, CA 95501
CURRENT OWNER:	AT&T California Attn: Property Tax Dept 1010 Pine, 9E-L-01 St. Louis, MO 63101		
2016-2017 2ND			

IF PAID BY 4/10/2017 \$160,230.42

Address shown is the current vendor address.

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

Payment #: 33870786

Payment Date: 11/30/2016

Payment Amount: \$160,305.19

Payment Status: RECONCILED

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	PT56958-248154	11/29/2016	\$160,305.19	USD	\$0.00	\$160,305.19	33870786	CFAS

Address shown is the current vendor address.

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

Payment #: 34305486

Payment Date: 4/5/2017

Payment Amount: \$160,305.19

Payment Status: RECONCILED

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	PT57748-266372	4/4/2017	\$160,305.19	USD	\$0.00	\$160,305.19	34305486	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 \$ 65,577 in taxes levied for the fiscal year 2016-17. 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 2016-17, 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 \$ 226,661 (Exhibit 1) and paid by claimant in full on or about *November 30, 2016* and *April 5, 2017* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 65,577, 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 5, 2020* at 2700 Watt Ave, Sacramento, California

Name: Gary Hunter

Title: AVP-TAX

Signature: 



HUMBOLDT COUNTY 2016-2017 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 0000008
 LIEN DATE OWNER: AT&T Wireless Administrative Offices

1A-01065 SA *MOBILITY*
 AT&T Wireless Administrative Offices
 PO Box 97081
 Redmond, WA 97081
 (425) 580-8245

IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.

Orig. bill date: 09/09/2016

ACH
10028551-03 ✓

2016-2017

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:
707-441-3020

VALUE DESCRIPTION	ASSESSED VALUE
LAND	1,253,636
STRUCTURAL IMPROVEMENTS	5,168,100
PERSONAL PROPERTY	8,618,840
NET TAXABLE VALUE	\$15,040,576

VALUES X TAX RATE (1.000000) = COUNTY TAXES \$150,405.76

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	15,040,576	0.507000 76255.72

TOTAL AGENCY TAXES + DIRECT CHARGES

\$76,255.72

1ST INSTALLMENT DUE 11/1/2016 DELINQUENT AFTER 12/12/2016	\$113,330.74	2ND INSTALLMENT DUE 2/1/2017 DELINQUENT AFTER 4/10/2017	\$113,330.74	TOTAL TAXES \$226,661.48 ✓
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Address shown is the current vendor address.

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

Payment #: 33870785

Payment Date: 11/30/2016

Payment Amount: \$113,330.74

Payment Status: RECONCILED

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	PT56958-248101	11/29/2016	\$113,330.74	USD	\$0.00	\$113,330.74	33870785	CFAS

Address shown is the current vendor address.

HUMBOLDT COUNTY TAX COLLECTOR

825 FIFTH STREET ROOM 125

EUREKA, CA 95501

Payment #: 34305485

Payment Date: 4/5/2017

Payment Amount: \$113,330.74

Payment Status: RECONCILED

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	PT57748-266338	4/4/2017	\$113,330.74	USD	\$0.00	\$113,330.74	34305485	CFAS