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BOARD OF SUPERVISORS

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

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Mob: 469-794-7194
Gh8190@att.com

November 1, 2023

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 2020/21 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,

GTH by MSB

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 \$ 83,703 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$ 252,492 (Exhibit 1) and paid by claimant in full on or about *December 3, 2020* and *April 2, 2021* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 83,703, 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.

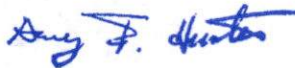
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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

Name: Gary Hunter

Title: AVP TAX

Signature:





HUMBOLDT COUNTY 2020-2021 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 000000720
LIEN DATE OWNER: Pacific Bell Telephone Company

SEE REVERSE OF THIS STATEMENT FOR
IMPORTANT INFORMATION.
Orig. bill date: 09/23/2020

Pacific Bell Telephone Company
AT&T Property Tax Group
1010 Pine, 9E-L-01
St. Louis, MO 63101

2-M202114

0102



COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUES
707-441-3020	LAND	1,245,645
	STRUCTURAL IMPROVEMENTS	11,885,943
	PERSONAL PROPERTY	2,254,904
	NET TAXABLE VALUE	15,386,492

VALUES X TAX RATE (1%) = COUNTY TAXES

153,864.92

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	15,386,492	0.641000 98,627.42

TOTAL AGENCY TAXES + DIRECT CHARGES

98,627.42

1ST INSTALLMENT DUE 11/1/2020 DELINQUENT AFTER 12/10/2020	\$126,246.17	2ND INSTALLMENT DUE 2/1/2021 DELINQUENT AFTER 4/12/2021	\$126,246.17	TOTAL TAXES \$252,492.34
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HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-003-000
FEE NUMBER: 799-000-003-000
LOCATION: Map 0279 12 005 Par 01 000000720
CURRENT OWNER: Pacific Bell Telephone Company
AT&T Property Tax Group
1010 Pine, 9E-L-01
St. Louis, MO 63101

MAKE CHECK PAYABLE TO:
H.C.T.C.

Detach and return this stub with payment

2020-2021

2ND
INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

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

PAYMENT DUE	February 1 - April 12, 2021	\$126,246.17
Total Due after 4/12/21 with 10% Delinquent Penalty and \$20 cost		\$138,898.78
Total Due after 5/1/21 with \$8.00 for Delinquent Notice Fee		\$138,898.78

799000003000220206000126246172200013889078520206

HUMBOLDT COUNTY TAX COLLECTOR 525 FIFTH STREET ROOM 125 EUREKA, CA 95501						Payment #: 38247076 Payment Date: 12/4/2020 Payment Amount: \$126,343.63 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	PT64588-405945	12/3/2020	\$126,343.63	USD	\$0.00	\$126,343.63	38247076		CFAS

HUMBOLDT COUNTY TAX COLLECTOR 525 FIFTH STREET ROOM 125 EUREKA, CA 95501						Payment #: 38539619 Payment Date: 4/5/2021 Payment Amount: \$126,343.63 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	PT65448-426617	4/2/2021	\$126,343.63	USD	\$0.00	\$126,343.63	38539619		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 \$ 68,845 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$ 207,675 (Exhibit 1) and paid by claimant in full on or about *December 3, 2020* and *April 2, 2021* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 68,845, 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 2020-2021 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 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

1-0029574
 000113
 030005

0101



IMPORTANT MESSAGES

**SEE REVERSE OF THIS STATEMENT FOR
 IMPORTANT INFORMATION:**

Orig. bill date: 09/23/2020

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
 3,342,400
 8,354,629
 12,655,384

VALUES X TAX RATE (1%) = COUNTY TAXES

126,553.84

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	12,655,384	0.641000 81,121.02

TOTAL AGENCY TAXES + DIRECT CHARGES

81,121.02

1ST INSTALLMENT DUE 11/1/2020 DELINQUENT AFTER 12/10/2020	\$103,837.43	2ND INSTALLMENT DUE 2/1/2021 DELINQUENT AFTER 4/12/2021	\$103,837.43	TOTAL TAXES \$207,674.86
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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 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

2020-2021

2ND
 INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

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

PAYMENT DUE

February 1 - April 12, 2021

\$103,837.43

Total Due after 4/12/21 with 10% Delinquent Penalty and \$20 cost **\$114,241.17**
Total Due after 5/1/21 with \$8.00 for Delinquent Notice Fee **\$114,249.17**

799000064000820206000103837431200011424117720206

HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA, CA 95501						Payment #: 38247077 Payment Date: 12/4/2020 Payment Amount: \$103,837.43 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	PT64667-406675	12/3/2020	\$103,837.43	USD	\$0.00	\$103,837.43	38247077		CFAS

HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA, CA 95501						Payment #: 38539620 Payment Date: 4/5/2021 Payment Amount: \$103,837.43 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	PT65447-426681	4/2/2021	\$103,837.43	USD	\$0.00	\$103,837.43	38539620		CFAS