



Gary Hunter
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RECEIVED
JAN 04 2024
BOARD OF SUPERVISORS

December 15, 2023

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

Received

JAN 09 2024

County of Humboldt
Auditor-Controller

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

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2021/22 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

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JAN 04 2024
BOARD

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 \$ 177,656 in taxes levied for the fiscal year 2021-22. 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 2021-22, 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 \$ 480,473 (Exhibit 1) and paid by claimant in full on or about *December 2, 2021* and *March 31, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 177,656, 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

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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: *December 15, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: 



HUMBOLDT COUNTY 2021-2022 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 866-666-5444

3rd party processing company will charge a fee

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PROPERTY INFORMATION

ASMT NUMBER: 799-000-003-000 TAX RATE AREA: 000-001
FEE NUMBER: 799-000-003-000 ACRES: 0.00
LOCATION: Map 0279 12 001 Par 01 RIGHT OF WAY 000003598
LIEN DATE OWNER: Pacific Bell Telephone Company

IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR
IMPORTANT INFORMATION. BOARD
Orig. bill date: 09/24/2021

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

2-4207394

0202



2021-2022

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:

707-441-3020

VALUE DESCRIPTION

LAND
STRUCTURAL IMPROVEMENTS
PERSONAL PROPERTY

ASSESSED VALUES

1,604,525
24,063,572
1,841,196

NET TAXABLE VALUE

27,629,293

VALUES X TAX RATE (1%) = COUNTY TAXES

276,292.92

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	27,629,293	0.739000 204,180.48

TOTAL AGENCY TAXES + DIRECT CHARGES

204,180.48

1ST INSTALLMENT DUE 11/1/2021 DELINQUENT AFTER 12/10/2021	\$240,236.70	2ND INSTALLMENT DUE 2/1/2022 DELINQUENT AFTER 4/11/2022	\$240,236.70	TOTAL TAXES \$480,473.40
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HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

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

2021-2022

ASMT NUMBER: 799-000-003-000

FEE NUMBER: 799-000-003-000

Detach and return this stub with payment

LOCATION: Map 0279 12 001 Par 01 RIGHT OF WAY 000003598

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

2ND
INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov.org/tax>
PAY TAXES BY PHONE - CALL 866-666-5444
3rd party processing company will charge a fee

PAVEMENT DUE February 1 - April 11, 2022 \$240,236.70

Total Due after 4/11/22 with 10% Delinquent Penalty and \$20 cost \$264,288.37
Total Due after 5/1/22 with \$8.00 for Delinquent Notice Fee \$264,288.37

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BOARD OF SUPERVISORS

HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA, CA 95501						Payments: 39066105 Payment Date: 12/3/2021 Payment Amount: \$240,333.26 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	PT06077-445538	12/2/2021	\$240,333.26	USD	\$0.00	\$240,333.26	39066105		CFAS

HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA, CA 95501						Payments: 39383500 Payment Date: 4/1/2022 Payment Amount: \$240,333.26 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	PT07502-464135	3/31/2022	\$240,333.26	USD	\$0.00	\$240,333.26	39383500		CFAS

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CLAIM FOR REFUND OF PROPERTY TAXES

BOARD OF SUPERVISORS

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 \$ 83,015 in taxes levied for the fiscal year 2021-22. 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 2021-22, 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 \$ 224,516 (Exhibit 1) and paid by claimant in full on or about *December 2, 2021* and *March 31, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 83,015, 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

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BOARD OF SUPERVISORS

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.

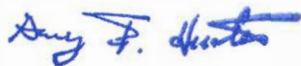
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: *December 15, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:





HUMBOLDT COUNTY 2021-2022 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 866-866-5444
 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 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

1-0023616
 000114
 000005
 0101

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.
 Orig. bill date: 09/24/2021

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUES
707-441-3020	LAND	958,355
	STRUCTURAL IMPROVEMENTS	3,529,039
	PERSONAL PROPERTY	8,423,228
	NET TAXABLE VALUE	129,910,622
	VALUES X TAX RATE (1%) = COUNTY TAXES	129,106.22

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	12,910,622 0.739000 95,409.50
TOTAL AGENCY TAXES + DIRECT CHARGES		95,409.50

1ST INSTALLMENT DUE 11/1/2021 DELINQUENT AFTER 12/10/2021	\$112,257.86	2ND INSTALLMENT DUE 2/1/2022 DELINQUENT AFTER 4/11/2022	\$112,257.86	TOTAL TAXES \$224,515.72
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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

2021-2022
2ND
 INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov.org/tax>
 PAY TAXES BY PHONE - CALL 866-866-5444
 3rd party processing company will charge a fee

PAYMENT DUE February 1 - April 11, 2022 **\$112,257.86**

Total Due after 4/11/22 with 10% Delinquent Penalty and \$20 cost **\$123,509.64**
 Total Due after 5/1/22 with \$8.00 for Delinquent Notice Fee **\$123,511.64**

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BOARD OF SUPERVISORS

HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA, CA 95501						Payment #: 30088998 Payment Date: 12/3/2021 Payment Amount: \$112,257.88 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	PT66674-443700	12/2/2021	\$112,257.88	USD	\$0.00	\$112,257.88	30088998		CFAS

HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA, CA 95501						Payment #: 30383508 Payment Date: 4/1/2022 Payment Amount: \$112,257.88 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	PT87509-464420	3/3/2022	\$112,257.88	USD	\$0.00	\$112,257.88	30383508		CFAS