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BOARD OF SUPERVISORS

Gary Hunter  
AVP TAX  
AT&T Services, Inc.  
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Dallas, TX 75202-4206

Tel: 214-782-3738  
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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](mailto:gh8190@att.com).

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

Regards,

*GH 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.

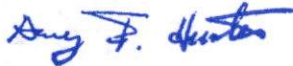
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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
<b>707-441-3020</b>	LAND	1,245,645
	STRUCTURAL IMPROVEMENTS	11,885,943
	PERSONAL PROPERTY	2,254,904
	<b>NET TAXABLE VALUE</b>	<b>15,386,492</b>

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	2ND INSTALLMENT DUE 2/1/2021 DELINQUENT AFTER 4/12/2021	TOTAL TAXES
\$126,246.17	\$126,246.17	\$252,492.34

**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		\$138,890.78
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	PT64688-405946	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** **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

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



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

**COUNTY VALUES, EXEMPTIONS AND TAXES**

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUES
<b>707-441-3020</b>	LAND	958,355
	STRUCTURAL IMPROVEMENTS	3,342,400
	PERSONAL PROPERTY	8,354,629
	<b>NET TAXABLE VALUE</b>	<b>12,655,384</b>

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

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

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 PAY TAXES BY PHONE - CALL 855-335-3132  
 3rd party processing company will charge a fee

<b>PAYMENT DUE</b>	<b>February 1 - April 12, 2021</b>	<b>\$103,837.43</b>
<b>Total Due after 4/12/21 with 10% Delinquent Penalty and \$20 cost</b>		<b>\$114,241.17</b>
<b>Total Due after 5/1/21 with \$8.00 for Delinquent Notice Fee</b>		<b>\$114,249.17</b>

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