



Gary Hunter  
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November 15, 2022

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

**RECEIVED**

NOV 28 2022

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

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2018/19 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,

*GJH by DAP*

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 \$85,930 in taxes levied for the fiscal year 2018-19. 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 2018-19, 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 \$ 305,686 (Exhibit 1) and paid by claimant in full on or about *December 4, 2018* and *April 3, 2019* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$85,930, 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.

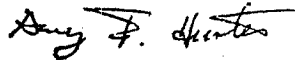
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: *November 15, 2022* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

A handwritten signature in cursive script that reads "Gary F. Hunter".



2A-04839 SA

# HUMBOLDT COUNTY 2018-2019 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      0000009  
 LIEN DATE OWNER: Pacific Bell Telephone Company dba  
 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

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.

Orig. bill date: 09/19/2018

## COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUE
<b>707-441-3020</b>	LAND	1,118,252
	STRUCTURAL IMPROVEMENTS	16,120,546
	PERSONAL PROPERTY	2,885,350
	NET TAXABLE VALUE	\$20,124,148
	VALUES X TAX RATE (1.000000) = COUNTY TAXES	\$201,241.48

## 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	20,124,148	0.519000	104444.32

TOTAL AGENCY TAXES + DIRECT CHARGES      \$104,444.32

<b>1ST INSTALLMENT</b> DUE 11/1/2018 DELINQUENT AFTER 12/10/2018	<b>\$152,842.90</b>	<b>2ND INSTALLMENT</b> DUE 2/1/2019 DELINQUENT AFTER 4/10/2019	<b>\$152,842.90</b>	<b>TOTAL TAXES</b> <b>\$305,685.80</b>
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HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA CA 95501						Payment #: 36230886 Payment Date: 12/4/2018 Payment Amount: \$152,920.36 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	PT60845-328944	12/3/2018	\$152,920.36	USD	50.00	\$152,920.36	36230886		CFAS

HUMBOLDT COUNTY TAX COLLECTOR 825 FIFTH STREET ROOM 125 EUREKA CA 95501						Payment #: 36604416 Payment Date: 4/4/2019 Payment Amount: \$152,920.36 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	PT61776-347497	4/3/2019	\$152,920.36	USD	50.00	\$152,920.36	36604416		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 \$47,093 in taxes levied for the fiscal year 2018-19. 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 2018-19, 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 \$ 167,529 (Exhibit 1) and paid by claimant in full on or about *December 5, 2018* and *April 2, 2019* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 47,093, 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).

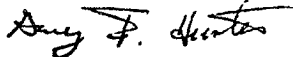
- b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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 15, 2022* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: 



1A-01144 SA

# HUMBOLDT COUNTY 2018-2019 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      0000006  
LIEN DATE OWNER: AT&T Mobility LLC  
  
000116 0029957

SEE REVERSE OF THIS STATEMENT FOR  
IMPORTANT INFORMATION.

Orig. bill date: 09/19/2018

AT&T Mobility LLC  
c/o Property Tax Department  
1010 Pine St., 9E-L-01  
Saint Louis, MO 63101



## COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUE
<b>707-441-3020</b>	LAND	1,253,636
	STRUCTURAL IMPROVEMENTS	2,720,389
	PERSONAL PROPERTY	7,054,853
	<b>NET TAXABLE VALUE</b>	<b>\$11,028,878</b>
	<b>VALUES X TAX RATE (1.000000) = COUNTY TAXES</b>	<b>\$110,288.78</b>

## 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	11,028,878	0.519000	57239.88

TOTAL AGENCY TAXES + DIRECT CHARGES      \$57,239.88

<b>1ST INSTALLMENT</b> DUE 11/1/2018 DELINQUENT AFTER 12/10/2018	<b>\$83,764.33</b>	<b>2ND INSTALLMENT</b> DUE 2/1/2019 DELINQUENT AFTER 4/10/2019	<b>\$83,764.33</b>	<b>TOTAL TAXES</b> <b>\$167,528.66</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      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

# 2018-2019

# 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, 2019**      **\$83,764.33**

**Total Due after 4/10/19 with 10% Delinquent Penalty and \$20 cost**      **\$92,160.76**  
**Total Due after 5/1/19 with \$8.00 for Delinquent Notice Fee**      **\$92,168.76**

799000064000820180000083764333200009216076220180



HUMBOLDT COUNTY TAX COLLECTOR 826 FIFTH STREET ROOM 125 EUREKA CA 95501						Payment #: 36234791 Payment Date: 12/5/2018 Payment Amount: \$83,764.33 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	PT60269-329541	12/4/2018	\$83,764.33	USD	\$0.00	\$83,764.33	36234791		CFAS

HUMBOLDT COUNTY TAX COLLECTOR 826 FIFTH STREET ROOM 125 EUREKA CA 95501						Payment #: 36604415 Payment Date: 4/4/2019 Payment Amount: \$83,764.33 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	PT61774-347567	4/3/2019	\$83,764.33	USD	\$0.00	\$83,764.33	36604415		CFAS