



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

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

November 5, 2020

El Dorado County  
Board of Supervisors  
Placerville Office  
330 Fair Lane  
Placerville, CA 95667

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](mailto:gh8190@att.com).

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

Regards,

*GJH by AM*

Gary Hunter  
AVP-TAX



## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *EL DORADO*, 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 \$104,484 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 *EL DORADO* 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 \$ 545,305 (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 \$ 104,484, 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 *EL DORADO* 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: 



360 Fair Lane  
Placerville, CA 95667-4107  
(530) 621-5800

**EL DORADO COUNTY 2016-2017 SECURED PROPERTY TAX STATEMENT**

For Fiscal Year Beginning July 1, 2016 and Ending June 30, 2017

ACT  
100 28319-02 ✓

STATUS

PROPERTY DESCRIPTION  
S.B.E. TRA TOTAL

LAND	IMPROVEMENTS
3,533,578	32,507,058

PERSONAL PROPERTY  
5,192,277

RETAIN THIS PORTION FOR YOUR RECORDS

1 of 2 397

000605

FULL CASH VALUE

CURRENT ASSESSEE(S) 000-027-90-010  
PACIFIC BELL TELEPHONE COMPANY  
C/O AT&T PROPERTY TAX GROUP  
909 CHESTNUT ST., RM #36-M-01  
SAINT LOUIS MO 63101-2065

Assessed (s) of Record on January 1, 2016  
PACIFIC BELL TELEPHONE COMPANY  
C/O AT&T PROPERTY TAX GROUP

DEFAULT # NUMBERS IN THIS SECTION INDICATE PRIOR YEAR(S) ← DELINQUENT TAXES

For your convenience...you may pay at [edcgov.us/taxcollector](http://edcgov.us/taxcollector)

BILL #	PARCEL #	TAX RATE AREA	CORTAC #	FIRST INSTALLMENT	+	SECOND INSTALLMENT	=	TOTAL TAX DUE
000008	000-027-90-010	000-001		272,652.63		272,652.63		545,305.26

GROSS VALUE	-	LESS EXEMPTION	=	NET VALUE	x	GENERAL TAX RATE	=	GENERAL TAX	+	DIRECT CHARGES
41,232,913				41,232,913		1.3225		545,305.26		

QUESTIONS CONCERNING VALUE	EXEMPTION 1	DESCRIPTION 1	EXEMPTION 2	DESCRIPTION 2
*Call Assessor (530) 621-5719				

AGENCY	DISTRIBUTION		\$ AMOUNT
	RATE	PHONE #	
PROP 13: GENERAL TAX LEVY	1.0000	(530) 621-5470	412,329.12
SBE UNITARY VALUE	.3225	(530) 621-5470	132,976.14
TOTAL GENERAL TAX			545,305.26
TOTAL TAX AND DIRECT CHARGES			545,305.26

AGENCY	DISTRIBUTION		\$ AMOUNT
	RATE	PHONE #	

Address shown is the current vendor address.

EL DORADO COUNTY TAX COLLECTOR  
PROPERTY TAX  
PLACERVILLE, CA 95667-002

Payment #: 33870562

Payment Date: 11/30/2016

Payment Amount: \$272,944.58

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
EL DORADO COUNTY TAX COLLECTOR	10028319	2	PT56958-248152	11/29/2016	\$272,944.58	USD	\$0.00	\$272,944.58	33870562	CFAS

Address shown is the current vendor address.

EL DORADO COUNTY TAX COLLECTOR

PROPERTY TAX

PLACERVILLE, CA 95667-002

Payment #: 34303831

Payment Date: 4/5/2017

Payment Amount: \$272,944.58

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
EL DORADO COUNTY TAX COLLECTOR	10028319	2	PT57748-266370	4/4/2017	\$272,944.58	USD	\$0.00	\$272,944.58	34303831	CFAS

## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *EL DORADO*, 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 \$ 39,018 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 EL DORADO 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 \$ 198,849 (Exhibit 1) and paid by claimant in full on or about *November 22, 2016* and *April 4, 2017* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 39,018, 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 *EL*

*DORADO* 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: 



**C. L. RAFFETY, C.P.A.**  
**Treasurer & Tax Collector**

360 Fair Lane  
 Placerville, CA 95667-4107  
 (530) 621-5800

**EL DORADO COUNTY 2016-2017 SECURED PROPERTY TAX STATEMENT**

For Fiscal Year Beginning July 1, 2016 and Ending June 30, 2017

10034969-07  
 CHECK

RETAIN THIS PORTION FOR YOUR RECORDS

000012

CURRENT ASSESSEE(S) 000-260-60-010  
 AT&T MOBILITY LLC  
 C/O AT&T PROPERTY TAX GROUP  
 909 CHESTNUT ST., RM #36-M-01  
 SAINT LOUIS MO 63101-2065

FULL CASH VALUE

SITUS	
PROPERTY DESCRIPTION	
S.B.E. TRA TOTAL	
LAND	IMPROVEMENTS
707,994	5,830,463
PERSONAL PROPERTY	
8,497,407	

Assessee(s) of Record on January 1, 2016: **AT&T MOBILITY LLC  
 C/O AT&T PROPERTY TAX GROUP**

DEFAULT # \_\_\_\_\_ NUMBERS IN THIS SECTION INDICATE PRIOR YEAR(S) DELINQUENT TAXES ←

For your convenience...you may pay at [edcgov.us/taxcollector](http://edcgov.us/taxcollector)

BILL #	PARCEL #	TAX RATE AREA	CORTAC #	FIRST INSTALLMENT	+	SECOND INSTALLMENT	=	TOTAL TAX DUE
000022	000-260-60-010	000-001		99,424.65		99,424.65		198,849.30

GROSS VALUE	-	LESS EXEMPTION	=	NET VALUE	x	GENERAL TAX RATE	=	GENERAL TAX	+	DIRECT CHARGES
15,035,864				15,035,864		1.3225		198,849.30		

QUESTIONS CONCERNING VALUE*	EXEMPTION 1	DESCRIPTION 1	EXEMPTION 2	DESCRIPTION 2
*Call Assessor (530) 621-5719				

AGENCY	DISTRIBUTION		\$ AMOUNT
	RATE	PHONE #	
PROP 13: GENERAL TAX LEVY	1.0000	(530) 621-5470	150,358.64
SBE UNITARY VALUE	.3225	(530) 621-5470	48,490.66
TOTAL GENERAL TAX			198,849.30
TOTAL TAX AND DIRECT CHARGES			198,849.30

AGENCY	DISTRIBUTION		\$ AMOUNT
	RATE	PHONE #	

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**AT&T** JPMorgan Chase Bank, N.A. 50-937/213 Date 11/22/2016 Check Number 3320552953  
Syracuse, NY

Pay this amount \$99,424.65

PAY NINETY-NINE THOUSAND FOUR HUNDRED TWENTY-FOUR AND 65/100  
10034969 \$S

To the order of EL DORADO COUNTY TAX COLLECTOR PO BOX 678002 PLACERVILLE CA 95667

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33 20552953 021309379 6301545434509 0009942465

Posting Date: 12/01/2016  
 Sequence Number: 5980818864  
 Amount: 99,424.65  
 Account: 6301545434509  
 Routing Transit Number: 02130937  
 Check/Serial Number: 003320552953  
 Bank Number: 802  
 IRD Indicator: 0  
 Image type: P  
 BOFD: 000000000  
 Cost Center:  
 Teller Number:  
 Teller Sequence Number:  
 Capture Source: PV  
 Entry Number: 000000651  
 UDK: 802161201005980818864  
 ICLr: No

59306076

11/29/16 IM6 IM6 003614 7

FOR DEPOSIT ONLY  
 EL DORADO COUNTY  
 SAFETY TREASURER  
 TAX COLLECTOR  
 149000007

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JPMorgan Chase Bank, N.A.  
Syracuse, NY

50-937/213

Date 04/04/2017  
Check Number 3320882022

Pay this amount  
\$99,424.65

PAY  
NINETY-NINE THOUSAND FOUR HUNDRED TWENTY-FOUR AND 65/100

To the order of

EL CORADO COUNTY  
TAX COLLECTOR  
PO BOX 678002  
PLACERVILLE CA 95667

10034969 SS



Void 180 days from check date

⑈33 2088 2022⑈ ⑆021309379⑆ 6301545434509⑈

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65717554

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TAX COLLECTOR

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