



Gary Hunter
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November 15, 2021

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

EDC BOS RCVG
NOV 15 2021 AM 11:46

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

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2017/18 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,

GHH by DHP

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 \$118,085 in taxes levied for the fiscal year 2017-18. 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 2017-18, 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 \$ 560,585 (Exhibit 1) and paid by claimant in full on or about *December 6, 2017* and *April 5, 2018* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 118,085, 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 15, 2021* at 208 S. Akard, Dallas, Texas

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 2017-2018 SECURED PROPERTY TAX STATEMENT

For Fiscal Year Beginning July 1, 2017 and Ending June 30, 2018

RETAIN THIS PORTION FOR YOUR RECORDS

CURRENT ASSESSEE(S) **000507** 1 of 2 323
 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

FULL CASH VALUE

SITUS

PROPERTY DESCRIPTION
 S.B.E. TRA TOTAL

LAND	IMPROVEMENTS
4,279,325	32,267,680

PERSONAL PROPERTY
 4,842,942

Assessee(s) of Record on January 1, 2017
 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

BILL #	PARCEL #	TAX RATE AREA	CORTAC #	FIRST INSTALLMENT	SECOND INSTALLMENT	TOTAL TAX DUE
000008	000-027-90-010	000-001		280,292.72	280,292.72	560,585.44
GROSS VALUE	LESS EXEMPTION	NET VALUE	GENERAL TAX RATE	GENERAL TAX	DIRECT CHARGES	
41,389,947	-	41,389,947	1.3544	560,585.44		
QUESTIONS CONCERNING VALUE*	EXEMPTION 1	DESCRIPTION 1	EXEMPTION 2	DESCRIPTION 2		
*Call Assessor (530) 621-5719						

AGENCY	DISTRIBUTION RATE	PHONE #	\$ AMOUNT	AGENCY	DISTRIBUTION RATE	PHONE #	\$ AMOUNT
PROP 13: GENERAL TAX LEVY	1.0000	(530) 621-5470	413,899.47				
SBE UNITARY VALUE	.3544	(530) 621-5470	146,685.97				
TOTAL GENERAL TAX			560,585.44				
TOTAL TAX AND DIRECT CHARGES			560,585.44				

Address shown is the current vendor address.

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

Payment #: 35102681
 Payment Date: 12/6/2017
 Payment Amount: \$280,584.75
 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	PT58908-287920	12/1/2017	\$280,584.75	USD	\$0.00	\$280,584.75	35102681	CFAS

Address shown is the current vendor address.

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

Payment #: 35484176
 Payment Date: 4/5/2018
 Payment Amount: \$280,584.75
 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	PT59704-306244	4/4/2018	\$280,584.75	USD	\$0.00	\$280,584.75	35484176	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 \$ 40,293 in taxes levied for the fiscal year 2017-18. 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 2017-18, 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 \$ 189,225 (Exhibit 1) and paid by claimant in full on or about *December 6, 2017* and *April 5, 2018* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 40,293, 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 15, 2021* at 208 S. Akard, Dallas, Texas

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 2017-2018 SECURED PROPERTY TAX STATEMENT

For Fiscal Year Beginning July 1, 2017 and Ending June 30, 2018

RETAIN THIS PORTION FOR YOUR RECORDS

CURRENT ASSESSEE(S) 000012
 000-260-60-010
 AT&T MOBILITY LLC
 C/O PROPERTY TAX DEPARTMENT
 1010 PINE ST., 9E-L-01
 SAINT LOUIS MO 63101

FULL CASH VALUE

SITUS

PROPERTY DESCRIPTION
 S.B.E. TRA TOTAL

LAND	IMPROVEMENTS
707,994	5,848,721

PERSONAL PROPERTY
 7,414,427

Assessee(s) of Record on January 1, 2017 AT&T MOBILITY LLC
 C/O PROPERTY TAX DEPARTMENT

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

For your convenience...you may pay at edcgov.us/taxcollector

BILL #	PARCEL #	TAX RATE AREA	CORTAC #	FIRST INSTALLMENT	+	SECOND INSTALLMENT	=	TOTAL TAX DUE
000022	000-260-60-010	000-001		94,612.57		94,612.57		189,225.14

GROSS VALUE	LESS EXEMPTION	=	NET VALUE	x	GENERAL TAX RATE	=	GENERAL TAX	+	DIRECT CHARGES
13,971,142	-		13,971,142		1.3544		189,225.14		

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

AGENCY	DISTRIBUTION RATE	PHONE #	\$ AMOUNT
PROP 13: GENERAL TAX LEVY	1.0000	(530) 621-5470	139,711.42
SBE UNITARY VALUE	.3544	(530) 621-5470	49,513.72
TOTAL GENERAL TAX			189,225.14
TOTAL TAX AND DIRECT CHARGES			189,225.14

AGENCY	DISTRIBUTION RATE	PHONE #	\$ AMOUNT

THE BACK OF THIS CHECK CONTAINS A SECURITY MARK DO NOT ACCEPT WITHOUT HOLDING AT AN ANGLE TO VERIFY SECURITY MARK



JPMorgan Chase Bank, N.A.
Syracuse, NY

50-937/213

Date 12/06/2017
Check Number 3321443146

Pay this amount
\$94,612.57

PAY
NINETY-FOUR THOUSAND SIX HUNDRED TWELVE AND 57/100

10034969 SS

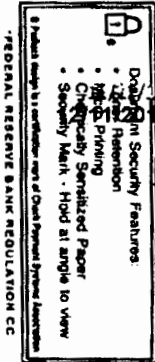
To the order of
EL DORADO COUNTY
TAX COLLECTOR
PO BOX 678002
PLACERVILLE CA 95667

Void 180 days from check date



⑈3321443146⑈ ⑆021309379⑆ 6301545434509⑈

67654722



⑆0006681 20
⑆112017 00000670

BOA 1489350167

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HOLD AT ANGLE TO VIEW SECURITY MARK
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ENDORSE HERE

THE BACK OF THIS CHECK CONTAINS A SECURITY MARK - DO NOT ACCEPT WITHOUT HOLDING AT AN ANGLE TO VERIFY SECURITY MARK



JPMorgan Chase Bank, N.A.
Syracuse, NY

50-937/213

Date
04/05/2018

Check Number
3321716476

PAY
NINETY-FOUR THOUSAND SIX HUNDRED TWELVE AND 57/100

Pay this amount
\$94,612.57

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

10034969 SS



Security
Features
Details on
Back

Void 180 days from check date

[Handwritten Signature]

⑈ 33 21716476 ⑈ ⑆ 021309379 ⑆ 6301545434509 ⑈

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Do Not Write Security Features:

- Microprint
- Color Retention
- Security Printing
- Security Sensitized Paper
- Security Mark - Hold at angle to view

*Federal Reserve Bank Regulation CC

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00001050 67 BOA 1489350167

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