



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

Tel: 214-782-3738
Mob: 469-794-7194
Gh8190@att.com

December 15, 2023

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 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 MSB

Gary Hunter
AVP TAX

EDC BOS RCVD
JAN 3 '24 AM 10:39

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 \$ 263,004 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 *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 \$ 1,102,391 (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 \$ 263,004 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: *December 15, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:



K. E. COLEMAN, M.B.A.

Treasurer & Tax Collector

EL DORADO COUNTY 2021-2022 SECURED PROPERTY TAX STATEMENT

For Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022

360 Fair Lane
Placerville, CA 95667-4107
(530) 621-5800**CURRENT
ASSESSEE(S)**799-000-005-000
PACIFIC BELL TELEPHONE COMPANY
DBA AT&T CALIFORNIA
AT&T PROPERTY TAX GROUP
1010 PINE, 9E-L-01
ST. LOUIS, MO 63101**ASSESSMENT #**

799-000-005-000

RETAIN THIS PORTION
FOR YOUR RECORDS**FEE PARCEL #**

799-000-005-000

TAX RATE AREA

000-001

CORTAC #**PROPERTY DESCRIPTION / SITUS**

Map 0279 09 000FF Par 01 Televideo Franc000000980

ASSESSEE(S) JANUARY 1, 2021

PACIFIC BELL TELEPHONE COMPANY

IMPORTANT MESSAGE**ASSESSED VALUES, 1% GENERAL TAXES AND EXEMPTIONS:****FOR QUESTIONS CALL:**

	ASSESSED VALUE x	TAX RATE % =	GENERAL TAXES	
LAND	3,837,302			ADDRESS CHANGES 530-621-5719 VALUE PLACERVILLE 530-621-5719 VALUE LAKE TAHOE 530-573-3422 VALUE BUS PROP 530-621-5716 EXEMPTIONS 530-621-5719 TAX RATES 530-621-5470 PAYMENTS 530-621-5800
STRUCTURAL IMPROVEMENTS PERSONAL PROPERTY	71,965,670 2,644,371			
NET TAXABLE VALUE	78,447,343	1.000000	\$ 0.00	

VOTER-APPROVED DEBT AND DIRECT CHARGES:**CONTACT PHONE NUMBERS:**

08001 State Roll: Unitary R&TD100 1% General Tax Levy	78,447,343	1.000000	784,473.44	530-621-5470
38001 Voter Debt: State Roll - Unitary R&TD100	78,447,343	0.405262	317,917.28	530-621-5470

Pay online or remit payment with appropriate stub

SUBTOTAL 1,102,390.72

TOTAL TAX DUE \$ 1,102,390.72

DETACH STUB
return with remittanceEL DORADO COUNTY 2021-2022 SECURED PROPERTY TAX
For Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022Make checks payable to:
K. E. COLEMAN, M.B.A.
TREASURER & TAX COLLECTOR
P.O. Box 676002
Placerville, CA 95667-8002

ASSESSMENT #	FEE PARCEL #	CORTAC #	DUE DATE	DELINQUENT AFTER 5 P.M.
799-000-005-000	799-000-005-000		FEBRUARY 1, 2022	APRIL 11, 2022

IMPORTANT MESSAGEAFTER APRIL 11, 2022
BUT ON OR BEFORE
JUNE 30, 2022
PAY THIS AMOUNT

DELINQUENT SECOND

\$ 606,324.89PAY THIS AMOUNT
on or before
APRIL 11, 2022

SECOND INSTALLMENT

\$ 551,195.36**2ND
INSTALLMENT**PACIFIC BELL TELEPHONE COMPANY
DBA AT&T CALIFORNIA
AT&T PROPERTY TAX GROUP
1010 PINE, 9E-L-01
ST. LOUIS, MO 63101For your convenience ... this bill may be paid online at www.edcgov.us/taxcollectorWrite your Assessment # on your check
or pay online by credit card or eCheck.

799000005000020214000551195365200060632489520214 04112022

EL DORADO COUNTY TAX COLLECTOR PROPERTY TAX PLACERVILLE CA 95667-002						Payment #: 3007667 Payment Date: 12/3/2021 Payment Amount: \$551,506.65 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
EL DORADO COUNTY TAX COLLECTOR	10028319	02	PT66677-44538	12-2-2021	\$551,506.65	USD	\$0.00	\$551,506.65	3007667		CFAS

EL DORADO COUNTY TAX COLLECTOR PROPERTY TAX PLACERVILLE CA 95667-002						Payment #: 30364053 Payment Date: 4/1/2022 Payment Amount: \$551,506.65 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
EL DORADO COUNTY TAX COLLECTOR	10028319	02	PT67508-464133	3/31/2022	\$551,506.65	USD	\$0.00	\$551,506.65	30364053		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 \$ 79,357 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 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 \$ 332,628 (Exhibit 1) and paid by claimant in full on or about *November 18, 2020* and *April 4, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 79,357, 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: *December 15, 2023* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:



K. E. COLEMAN, M.B.A.

Treasurer & Tax Collector



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

EL DORADO COUNTY 2021-2022 SECURED PROPERTY TAX STATEMENT

For Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022

ASSESSMENT #	FEE PARCEL #	TAX RATE AREA	CORTAC #
799-000-014-000	799-000-014-000	000-001	

RETAIN THIS PORTION FOR YOUR RECORDS

PROPERTY DESCRIPTION / SITUS	
Map 2606 09 005 Par 01 POS INT	000001837

ASSESSEE(S) JANUARY 1, 2021
AT&T MOBILITY LLC

IMPORTANT MESSAGE

CURRENT ASSESSEE(S)



*****MIXED AADC 936
799-000-014-000
AT&T MOBILITY LLC
C/O PROPERTY TAX DEPARTMENT
1010 PINE STREET, 9E-L-01
SAINT LOUIS, MO 63101

1-0058119
000332
000014

ASSESSED VALUES, 1% GENERAL TAXES AND EXEMPTIONS:

	ASSESSED VALUE X	TAX RATE % =	GENERAL TAXES	FOR QUESTIONS CALL:
LAND	907,466			ADDRESS CHANGES 530-621-5719 VALUE PLACERVILLE 530-621-5719 VALUE LAKE TAHOE 530-573-3422 VALUE BUS PROP 530-621-5716 EXEMPTIONS 530-621-5719 TAX RATES 530-621-5470 PAYMENTS 530-621-5800
STRUCTURAL IMPROVEMENTS	5,000,111			
PERSONAL PROPERTY	17,762,607			
NET TAXABLE VALUE	23,670,184	1.000000	\$ 0.00	

VOTER-APPROVED DEBT AND DIRECT CHARGES:

	ASSESSED VALUE X	TAX RATE % =	GENERAL TAXES	CONTACT PHONE NUMBERS:
08001 State Roll: Unitary R&T 100 1% General Tax Levy	23,670,184	1.000000	236,701.84	530-621-5470
38001 Voter Debt: State Roll - Unitary R&T 100	23,670,184	0.405262	95,926.26	530-621-6470

Pay online or remit payment with appropriate stub

SUBTOTAL	332,628.10
TOTAL TAX DUE	\$ 332,628.10

EL DORADO COUNTY TAX COLLECTOR PLACERVILLE CA 95657-8002						Payment #: 200000862 Payment Date: 11/19/2021 Payment Amount: \$166,314.05 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
EL DORADO COUNTY	10034969	07	PT86596-443719	11/18/2021	\$166,314.05	USD	\$0.00	\$166,314.05	200000862		CFAS

EL DORADO COUNTY TAX COLLECTOR PLACERVILLE CA 95667-8002						Payment #: 2000018392 Payment Date: 4/8/2022 Payment Amount: \$166,314.05 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
EL DORADO COUNTY	10034969	07	PT87526-484495	4-4-2022	\$166,314.05	USD	\$0.00	\$166,314.05	2000018392		CFAS