



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

November 15, 2022

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 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.

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

Regards,

GH by DHP

Gary Hunter
AVP TAX

EDC BOS RCVD
NOV 21 2022 AM 10:28

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 \$105,435 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 *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 \$ 496,279 (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 \$ 105,435 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.

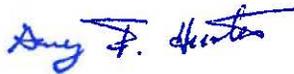
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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

Name: Gary Hunter

Title: AVP TAX

Signature:

A handwritten signature in blue ink that reads "Gary F. Hunter". The signature is written in a cursive style with a horizontal line extending from the end.

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

799-000-005-000

799-000-005-000

000-001

RETAIN THIS PORTION
 FOR YOUR RECORDS

Map 0279 09 000FF Par 01 Televideo Franc000001755

Pacific Bell Telephone Company

1 - 2 - 7451

CURRENT

ASSEESSEE(S) 799-000-005-000
 Pacific Bell Telephone Company
 dba AT&T California
 c/o AT&T Property Tax Group
 909 Chestnut Street, Rm. #36-M-01
 St. Louis, MO 63101

IMPORTANT MESSAGE

FOR QUESTIONS CALL

	ASSESSED VALUE	TAX RATE %	GENERAL TAXES	
LAND	3,510,687			
STRUCTURAL IMPROVEMENTS PERSONAL PROPERTY	28,964,307 4,189,574			
NET TAXABLE VALUE	36,664,568	1.000000	\$ 0.00	
08001 STATE ROLL: UNITARY R&T: 100 1% GENERAL TAX LEVY	36,664,568	1.000000	366,645.68	530-621-5470
38001 VOTER DEBT: STATE ROLL - UNITARY R&T: 100	36,664,568	0.353567	129,633.82	530-621-5470
		SUBTOTAL	\$ 496,279.50	
		TOTAL TAX DUE	\$ 496,279.50	

Pay online or remit payment with appropriate stub

EL DORADO COUNTY TAX COLLECTOR PROPERTY TAX PLACERVILLE CA 95667-002						Payment # 36230701 Payment Date 12-4-2016 Payment Amount \$248,431.58 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	10026319	02	PT80945-326933	12-3-2016	\$248,431.58	USD	\$0.00	\$248,431.58	36230701		CFAS

EL DORADO COUNTY TAX COLLECTOR PROPERTY TAX PLACERVILLE CA 95667-002						Payment # 36604562 Payment Date 4-4-2019 Payment Amount \$248,431.58 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	10026319	02	PT81776-347495	4-3-2016	\$248,431.58	USD	\$0.00	\$248,431.58	36604562		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 \$ 35,220 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 *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 \$ 165,777 (Exhibit 1) and paid by claimant in full on or about *December 7, 2018* and *April 2, 2019* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 35,220, 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, 2022* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:



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

799-000-014-000

799-000-014-000

000-001

RETAIN THIS PORTION
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Map 2606 09 019 Par 01 POSS INT 000000571

0051062-000193

AT&T Mobility LLC

CURRENT ASSESSEE(S) 799-000-014-000
 AT&T Mobility LLC
 c/o Property Tax Department
 1010 Pine St., 9E-L-01
 Saint Louis, MO 63101



IMPORTANT MESSAGE

FOR QUESTIONS CALL:

ADDRESS CHANGES 530-621-5719
 VALUE PLACERVILLE 530-621-5719
 VALUE LAKE TAHOE 530-573-3422
 EXEMPTIONS 530-621-5719
 TAX RATES 530-621-5470
 PAYMENTS 530-621-5800

	ASSESSED VALUE X	TAX RATE %	GENERAL TAXES	
LAND	707,994			
STRUCTURAL IMPROVEMENTS PERSONAL PROPERTY	3,504,560 0,034,855			
NET TAXABLE VALUE	12,247,409	1.000000	\$ 0.00	
08001 STATE ROLL: UNITARY R&T: 100 1% GENERAL TAX LEVY	12,247,409	1.000000	122,474.08	530-621-5470
38001 VOTER DEBT: STATE ROLL - UNITARY R&T: 100	12,247,409	0.353567	43,302.80	530-621-5470
		SUBTOTAL	\$ 165,776.88	
		TOTAL TAX DUE	\$ 165,776.88	

Pay online or remit payment with appropriate check

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 12/07/2018
Check Number 3322235851

Pay this amount
\$82,888.44

PAY
EIGHTY-TWO THOUSAND EIGHT HUNDRED EIGHTY-EIGHT AND 44/100

10034969 SS

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



Void 180 days from check date

Sample

⑈3322235851⑈ ⑆021309379⑆ 6301545434509⑈

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208 S. Akard St.
18th Floor
Dallas, TX 75202

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RDC 99



95667

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R2304H109386-05

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

