



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 1, 2023

EDC BOS RCVD
NOV 30 '23 AM 10:43

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 2020/21 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 COUNTY COUNSEL
2023 NOV 30 AM 11:52

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 \$102,945 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$ 399,422 (Exhibit 1) and paid by claimant in full on or about *December 3, 2020* and *April 2, 2021* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 102,945 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 1, 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 2020-2021 SECURED PROPERTY TAX STATEMENT
For Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

ASSESSMENT # 799-000-005-000 FEE PARCEL # 799-000-005-000 TAX RATE AREA 000-001 CORTAC #

RETAIN THIS PORTION FOR YOUR RECORDS

PROPERTY DESCRIPTION / SITUS

Map 0279 09 000FF Par 01 Televideo Franc000001257

Assossee(s) January 1, 2020

PACIFIC BELL TELEPHONE COMPANY

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

2-M202112

IMPORTANT MESSAGE

ASSESSED VALUES, 1% GENERAL TAXES AND EXEMPTIONS:

	ASSESSED VALUE	X TAX RATE %	=	GENERAL TAXES
LAND	3,865,073			
STRUCTURAL IMPROVEMENTS	20,947,629			
PERSONAL PROPERTY	2,999,384			
NET TAXABLE VALUE	27,812,086	1.000000		\$ 0.00
VOTER APPROVED DEBT AND DIRECT CHARGES:				
08001 State Roll: Unitary R&T 1100 1% General Tax Levy	27,812,086	1.000000		278,120.88
38001 Voter Debt: State Roll - Unitary R&T 1100	27,812,086	0.436145		121,301.02

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

CONTACT PHONE NUMBERS:

530-621-5470
530-621-5470

SUBTOTAL 399,421.88

Pay online or remit payment with appropriate stub TOTAL TAX DUE \$ 399,421.88

DETACH STUB
Return with remittance

EL DORADO COUNTY 2020-2021 SECURED PROPERTY TAX
For Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

ASSESSMENT # 799-000-005-000 FEE PARCEL # 799-000-005-000 CORTAC # DUE DATE FEBRUARY 1, 2021 DELINQUENT DATE AFTER 5 P.M. APRIL 12, 2021

Make checks payable to:
K. E. COLEMAN, M.B.A.
TREASURER & TAX COLLECTOR
P.O. Box 670002
Placerville, CA 95667-8002



AFTER APRIL 12, 2021
BUT ON OR BEFORE
JUNE 30, 2021
PAY THIS AMOUNT

DELINQUENT SECOND
\$ 219,692.03

PAY THIS AMOUNT
on or before
APRIL 12, 2021
SECOND INSTALLMENT
\$ 199,710.94

2nd

PACIFIC BELL TELEPHONE COMPANY
DBA AT&T CALIFORNIA
AT&T PROPERTY TAX GROUP
1010 PINE, 9E-L-01
ST. LOUIS, MO 63101

For your convenience ... you may pay this bill online at www.edcgov.us/taxcollector

Write your Assessment # on your check or pay online by credit card or eCheck.

799000005000020206000199710948200021969203520206 04122021

EL DORADO COUNTY TAX COLLECTOR PROPERTY TAX PLACERVILLE CA 95667-002						Payment # 38247415 Payment Date 12/4/2020 Payment Amount \$200,022.56 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	PT94668-406944	12/3/2020	\$200,022.56	USD	\$0.00	\$200,022.56	38247415		CFAS

EL DORADO COUNTY TAX COLLECTOR PROPERTY TAX PLACERVILLE CA 95667-002						Payment # 38537985 Payment Date 4/5/2021 Payment Amount \$200,022.56 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	PT95448-425815	4/2/2021	\$200,022.56	USD	\$0.00	\$200,022.56	38537985		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 \$ 83,071 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$ 322,312 (Exhibit 1) and paid by claimant in full on or about *December 2, 2020* and *April 1, 2021* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 83,071, 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.

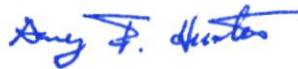
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: *November 1, 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 2020-2021 SECURED PROPERTY TAX STATEMENT
For Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

ASSESSMENT #
799-000-014-000

FEE PARCEL #
799-000-014-000

TAX RATE AREA
000-001

CORTAC #

RETAIN THIS PORTION
FOR YOUR RECORDS

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

Assessee(s) January 1, 2020

AT&T MOBILITY LLC

IMPORTANT MESSAGE

CURRENT
ASSESSEE(S)



0101

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

1-0048520
000207
000009

ASSESSED VALUES, 1% GENERAL TAXES AND EXEMPTIONS:

	ASSESSED VALUE	X TAX RATE %	= GENERAL TAXES
LAND	907,466		
STRUCTURAL IMPROVEMENTS	4,891,994		
PERSONAL PROPERTY	16,643,383		
NET TAXABLE VALUE	22,442,843	1.000000	\$ 0.00

VOTER APPROVED DEBT AND DIRECT CHARGES:

08001 State Roll: Unilary R&T 100 1% General Tax Levy	22,442,843	1.000000	224,428.42
38001 Voter Debt: State Roll - Unilary R&T 1100	22,442,843	0.436145	97,883.34

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

CONTACT PHONE NUMBERS:

530-621-5470
530-621-5470

SUBTOTAL 322,311.76

Pay online or remit payment with appropriate fee.

EL DORADO COUNTY TAX COLLECTOR PLACERVILLE CA 95667-8002						Payment # 3323635132 Payment Date: 12/9/2020 Payment Amount: \$161,155.88 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	PT64679-406670	12/2/2020	\$161,155.88	USD	\$0.00	\$161,155.88	3323635132		CFAS

EL DORADO COUNTY TAX COLLECTOR PLACERVILLE CA 95667-8002						Payment # 3323655415 Payment Date: 4/2/2021 Payment Amount: \$161,155.88 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	PT65443-425877	4/1/2021	\$161,155.88	USD	\$0.00	\$161,155.88	3323655415		CFAS