

## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *CONTRA COSTA*, 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 \$607,185 in taxes levied for the fiscal year 2014-15. 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 2014-15, 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 *CONTRA COSTA* 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 \$2,621,252 (Exhibit 1) and paid by claimant in full on or about *December 2, 2014* and *April 1, 2015* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$607,185, 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 *CONTRA*

*COSTA* 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 14, 2018* at 208 S Akard St, Dallas, Texas

Name: Gary Hunter

Title: AVP-TAX

Signature:





**CONTRA COSTA COUNTY**  
**RUSSELL V. WATTS, TREASURER-TAX COLLECTOR**

**UNITARY PROPERTY TAX**  
**FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015**

947392 MOB-02 ✓ ACH

NOTICE DATE: October 17, 2014

ASSESSED TO:

AT&T Mobility LLC  
c/o AT&T Property Tax Group  
909 Chestnut St., Rm#36-M-01  
St. Louis MO 63101

ACCOUNT NUMBER: **2606**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$5,726,587	\$28,069,686	\$140,581,843	\$174,378,116
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.5032%	\$2,621,251.82 ✓	\$1,310,625.91	\$1,310,625.91

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2014-2015, as reported by the State Board of Equalization. Pursuant to Section 2503.2 of the Revenue & Taxation Code, all taxpayers making single or aggregate tax payment(s) of FIFTY THOUSAND DOLLARS (\$50,000) or more are required to send payments via electronic funds transfer (EFT) or by wire. If you have any questions, call (925) 957-2802 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Nicholas Thompson, 625 Court Street Rm. 100, Martinez, CA 94553-1231.



