

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 \$889,220 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 *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 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 \$3,838,814 (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 \$889,220, 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 *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

205186 AT-03
 ACH

ASSESSED TO:

Pacific Bell Telephone Co.
 c/o AT&T Property Tax Group
 909 Chestnut St., Rm#36-M-01
 St. Louis MO 63101

NOTICE DATE: **October 17, 2014**

ACCOUNT NUMBER: **279**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$35,934,456	\$177,669,895	\$41,771,762	\$255,376,113
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.5032%	\$3,838,813.72	\$1,919,406.86	\$1,919,406.86

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.

The screenshot displays the Oracle Applications 'Payment Overview' window. The window is divided into several sections:

- Operating Unit:** SDC Corporation
- Payment Number:** 31507200
- Currency:** USD
- Amount:** 2040334.02
- Date:** 02 DEC 2014
- Payment Process Request:** \$500 EFT12/14-1:53:36
- Tranche:** 11232559
- Status:** Reconciled
- Cleared Amount:** 2040334.02
- Cleared Date:** 03 DEC 2014
- Used Check:**
- Maturity Date:**
- Acknowledged Status:**

Payee Information:

- Payee:** CONTRA COSTA COUNTY CA-991
- Supplier Number:** 209186AT
- Address:** 625 COURT STREET ROOM 100, PO BOX 631, MARTINEZ, CA 94553

Bank Information:

- Bank Name:** JPMorgan Chase Bank, N.A.
- Account:** \$500 - EFT 42
- Payment Document:** EFT 42
- Payment Method:** Electronic
- Payment Process Profile:** US NACHA Generic

Payment Schedule Table:

Payment Date	Payment Amount	Payment Currency
12-02-2014	2040334.02	USD

Invoice Table:

Invoice Number	Amount Paid - GL Date	Description
PT43006-180672	2040334.02 02-DEC-2014	

Navigation Buttons: Invoice Overview, Bank, Supplier, Payments

Accounting Status: Processed

Payment Overview: Payment Overview

The screenshot shows the Oracle Financials 'Payment Overview' window for SBC Corporation. The window is titled 'Payment Overview (SWAP Payables Entry)'. It displays various payment details, including the operating unit, number, currency, amount, date, and status. The payment is for \$197,976.20, dated 01-APR-2015, and is reconciled. The supplier is CONTRA COSTA COUNTY CA, and the payment is made via Electronic (EFT 42) through JPMorgan Chase Bank, N.A. The window also shows a table of invoices and a summary of the payment process.

Invoice Number	Amount Paid	CL Date	Description
PT47387-194551	197976.20	01-APR-2015	

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PT47387-194551	197976.20	01-APR-2015	

Buttons at the bottom of the window include: Invoice Overview, Bank, Supplier, Payments, Invoice Overview, Accounting: Processed, and Payment Overview.