



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

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December 16, 2022

Contra Costa Clerk of the Board
651 Pine Street,
1st Floor, Room 106,
Martinez, CA 94553



RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2019/20 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications 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

RECEIVED

JAN 27 2023

CLERK BOARD OF SUPERVISORS
CONTRA COSTA CO.

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 \$ 737,569 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 \$ 2,413,018 (Exhibit 1) and paid by claimant in full on or about *December 5, 2019* and *April 6, 2020* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 737,569, 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.

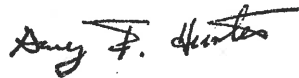
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: *December 16, 2022* at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

A handwritten signature in cursive script that reads "Gary F. Hunter".



CONTRA COSTA COUNTY
RUSSELL V. WATTS, TREASURER-TAX COLLECTOR
UNITARY PROPERTY TAX
FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020

ASSESSED TO:

AT&T Mobility LLC
c/o Property Tax Dept.
1010 Pine St., 9E-L-01
St. Louis, MO 63101

NOTICE DATE: **October 07, 2019**

ACCOUNT NUMBER: **2606**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$5,080,015	\$21,790,230	\$116,208,217	\$143,078,462
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6865%	\$2,413,018.26	\$1,206,509.13	\$1,206,509.13

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2019-2020, 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) 957-2828 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Danielle Goodbar, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

ACCOUNT NUMBER: 2606	FISCAL YEAR: 2019 – 2020	ISSUE DATE: OCTOBER 07, 2019
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MAKE CHECK PAYABLE TO:
CONTRA COSTA COUNTY
TAX COLLECTOR
 P. O. BOX 631
 MARTINEZ, CA 94553-0063

UNITARY
PROPERTY TAX BILL
 (THIS STUB MUST
 ACCOMPANY PAYMENT)

DUE BY FEB. 1, 2020	\$1,206,509.13
DELINQUENT AFTER 5:00 P.M. APR. 10, 2020 (INCLUDES 10% PENALTY + \$20 COST)	\$1,327,180.04
TO PAY FULL TAX BY DEC. 10, 2019	\$2,413,018.26

AT&T Mobility LLC

2ND
INSTALLMENT

ACCOUNT NUMBER: 2606	FISCAL YEAR: 2019 – 2020	ISSUE DATE: OCTOBER 07, 2019
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MAKE CHECK PAYABLE TO:
CONTRA COSTA COUNTY
TAX COLLECTOR
 P. O. BOX 631
 MARTINEZ, CA 94553-0063

UNITARY
PROPERTY TAX BILL
 (THIS STUB MUST
 ACCOMPANY PAYMENT)

DUE BY NOV. 1, 2019	\$1,206,509.13
DELINQUENT AFTER 5:00 P.M. DEC. 10, 2019 (INCLUDES 10% PENALTY)	\$1,327,160.04
TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.	

AT&T Mobility LLC

1ST
INSTALLMENT

CONTRA COSTA COUNTY CA.>9T
 625 COURT STREET ROOM 100
 MARTINEZ, CA 94553

Payment #: 37314467
 Payment Date: 12/5/2019
 Payment Amount: \$1,206,509.13
 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
CONTRA COSTA COUNTY CA.>9T	205186ATT	03	PT63007-387253	12/4/2019	\$1,206,509.13	USD	\$0.00	\$1,206,509.13	37314467		CFAS

CONTRA COSTA COUNTY CA.>9T
 625 COURT STREET ROOM 100
 MARTINEZ, CA 94553

Payment #: 37646789
 Payment Date: 4/8/2020
 Payment Amount: \$1,206,509.13
 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
CONTRA COSTA COUNTY CA.>9T	205186ATT	03	PT63771-387739	4/3/2020	\$1,206,509.13	USD	\$0.00	\$1,206,509.13	37646789		CFAS



AT&T Inc.
208 S. Akard St.
18th Floor
Dallas, TX 75202

CERTIFIED MAIL®



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RECEIVED
JAN 27 2023
CLERK BOARD OF SUPERVISORS
CONTRA COSTA CO.

Contra Costa Clerk of the Board
651 Pine Street,
1st Floor, Room 106,
Martinez, CA 94553



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U.S. POSTAGE PAID
SEGUIN, TX
78155-22
DEC 27 AMOUNT
\$8.93
R2308K135712-03