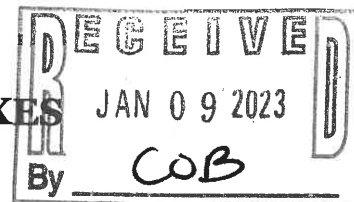


## CLAIM FOR REFUND OF PROPERTY TAXES



To: Board of Supervisors, County of *CONTRA COSTA*, California.

The undersigned, as *AVP TAX* of *AT&T Services*, the claimant herein, hereby makes this claim for partial 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 \$ 689,464 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April, 2023.] 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 2022-23, 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 \$ 1,862,228 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about *December 5, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 689,464, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:

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* (1985) 37 Cal.3d 859.

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, TX

Name: Gary Hunter

Title: AVP Tax

Signature:

*Gary F. Hunter*



**CONTRA COSTA COUNTY**  
**RUSSELL V. WATTS, TREASURER-TAX COLLECTOR**  
**UNITARY PROPERTY TAX**  
**FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023**

ASSESSED TO:

**Pacific Bell Telephone Co.**  
**AT&T Property Tax Group**  
**1010 Pine, 9E-L-01**  
**St. Louis, MO 63101**

NOTICE DATE: **September 26, 2022**

ACCOUNT NUMBER: **279**

| VALUATION               |                |                   |                      |
|-------------------------|----------------|-------------------|----------------------|
| Land                    | Improvements   | Personal Property | Total Assessed Value |
| \$30,738,376            | \$154,834,631  | \$16,759,874      | \$201,332,881        |
| Assessed Value Tax Rate | Total Tax Due  | First Installment | Second Installment   |
| 1.8499%                 | \$3,724,456.96 | \$1,862,228.48    | \$1,862,228.48       |

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2022-2023, 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) 608-9512 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Marcela Perez, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

**(KEEP THE TOP PORTION FOR YOUR RECORDS)**

|                            |                                 |                                      |
|----------------------------|---------------------------------|--------------------------------------|
| <b>ACCOUNT NUMBER: 279</b> | <b>FISCAL YEAR: 2022 – 2023</b> | <b>ISSUE DATE: SEPTEMBER 26,2022</b> |
|----------------------------|---------------------------------|--------------------------------------|

MAKE CHECK PAYABLE TO:  
**CONTRA COSTA COUNTY**  
**TAX COLLECTOR**  
 P. O. BOX 631  
 MARTINEZ, CA 94553-0063

Pacific Bell Telephone Co.

**UNITARY**  
**PROPERTY TAX BILL**  
 (THIS STUB MUST  
 ACCOMPANY PAYMENT)

**2<sup>ND</sup>**

**INSTALLMENT**

|   |                       |
|---|-----------------------|
| <b>DUE BY</b><br>FEB. 1, 2023   | <b>\$1,862,228.48</b> |
| <b>DELINQUENT</b><br>AFTER 5:00 P.M.<br>APR. 10, 2023<br>(INCLUDES 10% PENALTY + \$20 COST) | <b>\$2,048,471.32</b> |
| <b>TO PAY FULL TAX</b><br>BY DEC. 10, 2022  | <b>\$3,724,456.96</b> |

|                            |                                 |                                      |
|----------------------------|---------------------------------|--------------------------------------|
| <b>ACCOUNT NUMBER: 279</b> | <b>FISCAL YEAR: 2022 – 2023</b> | <b>ISSUE DATE: SEPTEMBER 26,2022</b> |
|----------------------------|---------------------------------|--------------------------------------|

MAKE CHECK PAYABLE TO:  
**CONTRA COSTA COUNTY**  
**TAX COLLECTOR**  
 P. O. BOX 631  
 MARTINEZ, CA 94553-0063

Pacific Bell Telephone Co.

**UNITARY**  
**PROPERTY TAX BILL**  
 (THIS STUB MUST  
 ACCOMPANY PAYMENT)

**1<sup>ST</sup>**

**INSTALLMENT**

|   |                       |
|---|-----------------------|
| <b>DUE BY</b><br>NOV. 1, 2022   | <b>\$1,862,228.48</b> |
| <b>DELINQUENT</b><br>AFTER 5:00 P.M.<br>DEC. 10, 2022<br>(INCLUDES 10% PENALTY)   | <b>\$2,048,451.32</b> |
| <b>TO ENSURE PROPER POSTING &amp; CREDIT</b><br><b>OF PAYMENT, PLEASE SEND BACK</b><br><b>COUPONS ALONG WITH YOUR PAYMENTS.</b> |                       |

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

Payment #: 39908098  
 Payment Date: 12/5/2022  
 Payment Amount: \$1,968,867.12  
 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        | PT68774-483296 | 12/2/2022    | \$1,968,867.12 | USD           | \$0.00         | \$1,968,867.12      | 39908098        |             | CFAS      |

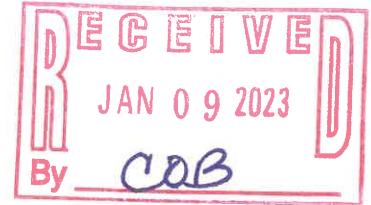


Gary Hunter  
AVP TAX  
AT&T Services, Inc.  
208 S Akard St. 18<sup>th</sup> floor  
Dallas, TX 75202-4206

Tel: 214-782-3738  
Mob: 469-794-7194  
Gh8190@att.com

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 2022/23 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](mailto:gh8190@att.com).

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

Regards,

*GH by DHP*

Gary Hunter  
AVP TAX



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



7020 0640 0001 2794 9935

RECEIVED  
JAN 09 2023  
BY COB

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



RDC 99



94553

U.S. POSTAGE PAID  
FORM 3849  
POST OFFICE BOX 91, 23  
MARTINEZ, CA 94553  
\$8.93  
R23014E1 08324-1-14

