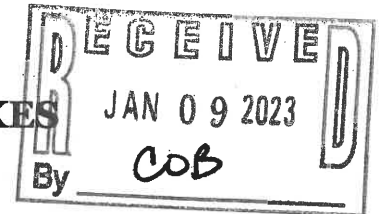


## CLAIM FOR REFUND OF PROPERTY TAXES



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 \$ 435,276 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 *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 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 \$ 1,175,670 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about *December 15, 2022* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 435,276, 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: 



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

ASSESSED TO:

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

NOTICE DATE: **September 26, 2022**

ACCOUNT NUMBER: **2606**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$5,501,286	\$27,542,446	\$94,062,648	\$127,106,380
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8498%	\$2,351,340.92 ✓	\$1,175,670.46	\$1,175,670.46

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)

ACCOUNT NUMBER: <b>2606</b>	FISCAL YEAR: <b>2022 – 2023</b>	ISSUE DATE: <b>SEPTEMBER 26, 2022</b>
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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, 2023 **\$1,175,670.46** ✓

DELINQUENT AFTER 5:00 P.M. APR. 10, 2023 **\$1,293,257.50**  
 (INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX BY DEC. 10, 2022 **\$2,351,340.92**

AT&T Mobility LLC

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

**INSTALLMENT**

ACCOUNT NUMBER: <b>2606</b>	FISCAL YEAR: <b>2022 – 2023</b>	ISSUE DATE: <b>SEPTEMBER 26, 2022</b>
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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, 2022 **\$1,175,670.46** ✓

DELINQUENT AFTER 5:00 P.M. DEC. 10, 2022 **\$1,293,237.50**  
 (INCLUDES 10% PENALTY)

TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.

AT&T Mobility LLC

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

**INSTALLMENT**

CONTRA COSTA COUNTY TAX COLLECTOR  
 PO BOX 631  
 MARTINEZ, CA 94553

Payment #: 2000037837  
 Payment Date: 12/2/2022  
 Payment Amount: \$72,202.21  
 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 TAX COLLECTOR	10028315	0294553	PT68760-483160	12/1/2022	\$72,202.21	USD	\$0.00	\$72,202.21	2000037837		CFAS

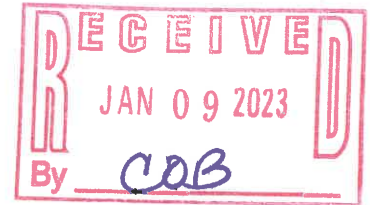


Gary Hunter  
AVP TAX  
AT&T Services, Inc.  
208 S Akard St. 18<sup>th</sup> floor  
Dallas, TX 75202-4206

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.

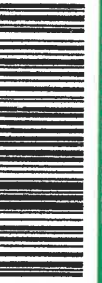
Regards,

*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 19 ENV  
POST OFFICE BOX 23  
MARTINEZ, CA 94553  
\$8.93  
R2304E100592+-14

