CLAIM FOR REFUND OF PROPERTY TAXES

DEGEOVE JAN 2 3 2023 By <u>COB</u>

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 \$ 60,286 in taxes levied for the fiscal year 2020-21. In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was *AT&T Corp*, a corporation duly organized and existing under the laws of the State of New York, with its principal place of business located at One AT&T Way, Bedminster, Somerset County, New Jersey.
- 2. For fiscal year 2020-21, 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 \$ 165,334 (Exhibit 1) and paid by claimant in full on or about *November 27, 2019* and *March 30, 2020* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 60,286, 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 XIIIA, 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: Aug 7. Hinter



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

UNITARY PROPERTY TAX FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021

ASSESSED TO:

A T & T Communications c/o Property Tax Department 1010 Pine St., 9E-E-05 St. Louis, MO 63101

NOTICE DATE:

October 26, 2020

ACCOUNT NUMBER: 2310

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Land	Improvements	Personal Property	Total Assessed Value
\$4,341,240	\$576,094	\$4,107,459	\$9,024,793
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8320%	\$165,334,20	\$82,667.10	\$82,667.10

This is your notice for UNITARY PROPERTY TAX in Contra Costa County for the fiscal year 2020-2021, 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.

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	Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid	\$82,667.10 3323633532	
133532 722020 7ECONCILED	Discount Taken	\$0.00	
Payment #: 2323633532 Payment Date: 12/2/2020 Payment Amount, \$82,867.19 Payment Status: RECONCILED	Currency Code	GSA	
	invoice Amount	\$82,667.10	
	Invoice Date 1	12/1/2020	
	Invoice Number	PT64660-406285	
	Site Code	0294553	
	Supplier Number		
CONTRA COSTA COUNTY TAX COLLECTOR PO BOX 631 MARTINEZ, CA 94553	Supplier Name	CONTRA COSTA COUNTY TAX COLLECTOR 10028315	54
CONTRA COSTA COL PO BOX 631 MARTINEZ, CA 84653		CONTRACOS	

						Payment Status: RECONCILED	RECONCILED				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Discount Taken Invoice Amount Paid	Cleared Payment	Description	AP
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CONTRA COSTA COUNTY TAX COLLECTOR PO BOX 631 MARTINEZ, CA 94553				9		Payment #: 3323855372 Payment Date: 4/2/2021 Payment Amount: \$82,667,10 Payment Status: RECONCILED	855372 722021 : \$82,667.10 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
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Gary Hunter AVP TAX AT&T Services, Inc. 208 S Akard St. 18th 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 2020/21 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. lease 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,

GFH by DAP

Gary Hunter AVP TAX



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



CERTIFIED MAIL



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

Martinez, CA 94553

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