



SOLANO COUNTY
CLAIM FOR REFUND OF TAXES
(Revenue and Taxation Code section 5096, et seq.)

RECEIVED

NOV 26 2018

Solano Cty CAO

Clerk of the Board of Supervisors, Attn: Myra Chirila
675 Texas Street, Suite 6500, 6th Floor
Fairfield, CA 94533

(707) 784-6100

Name of Claimant: Pacific Bell

Mailing Address: 1010 Pine St, ROOM 9E-L-01, St Louis, MO 63101

Phone Number: (214)782-3738

Affected Property: BOE assessed unitary property Assessment Number 9027-900-001-01
Assessor's Parcel Number and Address

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
2014	11/25/14 & 3/12/15	\$ 224,921.83	\$	\$ 224,921.83
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

(Claimant must attach proof of payment – copy of cancelled check and/or receipt)

Please state all facts and circumstances that support your claim for a tax refund:

SEE ATTACHED

☒ Backup documentation is provided

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the tax amount sought to be refunded was paid within four years prior to filing this demand; that the amounts claimed are correct and no part has been refunded; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf, and that the title shown below is true and correct. I am not an agent or the taxpayer's attorney.

Executed at Dallas, TX On November 14, 2018
(city and state) (date)

Signature: [Signature]

Its: AVP-TAX

(If claim is for a legal entity, the person signing must show title)

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *SOLANO*, 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 \$224,922 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 *SOLANO* 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 \$1,211,806 (Exhibit 1) and paid by claimant in full on or about *November 25, 2014* and *March 12, 2015* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$224,922, 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 *SOLANO* 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.

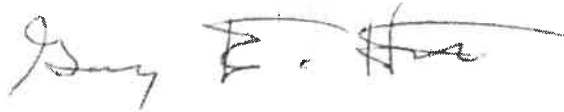
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: *November 14, 2018* at 208 S Akard St, Dallas, Texas

Name: Gary Hunter

Title: AVP-TAX

Signature:

A handwritten signature in black ink, appearing to read "Gary E. Hunter", with a long horizontal flourish extending to the right.



CHARLES LUMELI TAX COLLECTOR
675 TEXAS STREET, SUITE 1900
FAIRFIELD, CA 94533-6337
PHONE 707-784-7485
E-MAIL: TTCCC@SOLANOCOUNTY.COM

SOLANO COUNTY 2014-2015
SECURED PROPERTY TAX STATEMENT
FOR THE FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

ASSESSMENT NUMBER

9027-900-001-01

ORIGINAL

PROPERTY ADDRESS / DESCRIPTION

0.00 ACRES

MAIL TO:

SC000230
2000013301 1334/L



PACIFIC BELL TELEPHONE CO
C/O AT&T PROPERTY TAX GROUP
909 CHESTNUT ST. RM #36-M-01
ST. LOUIS MO 63101-2065

TAX RATE AREA

000001

CORTAC AGENCY

*M 4124

ASSESSED VALUE	
LAND	6,831.235
IMPROVEMENTS	53,894,529
PERSONAL PROPERTY	13,767.785
MINERALS	0
GROSS TOTAL ▶	84,493,550
HOMEOWNER'S EXEMPTION	0
OTHER EXEMPTIONS	0
NET TOTAL ▶	84,493,550

* If a mortgage company is responsible for paying your taxes, please contact them.

TAXING ENTITY	TAX RATE	CHARGE AMOUNT
UNITARY TAX - 1%	0.995100	840,795.30
UNITARY TAX-VOTER DEBT SERVICE	0.439100	371,011.16

TAXING ENTITY	PHONE NUMBER	CHARGE AMOUNT
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ADD 10% PENALTY
AFTER
DEC 10, 2014

1st Installment

\$605,903.23

ADD 10% PENALTY
AND \$10.00 COST AFTER
APRIL 10, 2015

2nd Installment

\$605,903.23

THE BACK OF THIS CHECK CONTAINS A SECURITY MARK - DO NOT ACCEPT WITHOUT HOLDING AT AN ANGLE TO VERIFY SECURITY MARK



at&t

JPMorgan Chase Bank, N.A.
Syracuse, NY

50-937/213

Date

11/25/2014

Check Number

3318040833

Pay this amount
\$739,855.58

PAY
SEVEN HUNDRED THIRTY-NINE THOUSAND EIGHT HUNDRED FIFTY-FIVE AND 58/100

017866

SS

To the order of

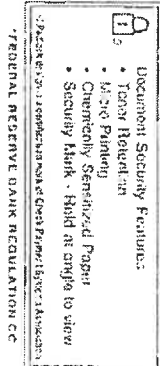
SOLANO COUNTY
TREASURER TAX COLLECTOR
PO BOX 7407
SAN FRANCISCO CA 94120

Void 180 days from check date

Security
Features
Drawn on
Back

⑈3318040833⑈ ⑆021309379⑆ 6301548134509⑈

49142368



TRIAL VERSION of TIFF

DO NOT WRITE STAMP OR ENDORSE BELOW THIS LINE

CREDIT TO THE ACCT OF THE
NAMED PAYEE W/O PREVIOUS
BILLS: FARGO BANK N.A. (CASH) MADE
MEMPHIS, TN 38103
ACCT. # 10740738 *
BOX Num: 10740738 *
ELECTRONICALLY DEPOSITED 20141201
Date: 20141201 Security Mark is valid
ENDORSE HERE

CREDIT TO THE ACCT OF ONE
 NAMED PAYER-W/O PREVIOUS
 BELLS-FLORONBANK N.A. ACCT NO. 12345678
 REMOVED CA 94558
 ACCT # 123456789101112
 BOX NUM: 1074075 *
 ELECTRONICALLY DEPOSITED 20150327
 Date: 20150327 * Obsolete as of 4/1/15
 ENDORSE HERE