

THIRD TOLLING AGREEMENT AMENDMENT

The parties to this amendment are, on the one hand, Pacific Bell Telephone Company, AT&T Mobility LLC, and AT&T corp. (collectively, “AT&T”), T-Mobile West LLC (“T-Mobile”), Level 3 Communications LLC (“Level 3”), CenturyLink Communications LLC (“CenturyLink”), Sprint Telephony PCS, L.P. and Sprint Spectrum LP (collectively, “Sprint”) and, on the other hand, the County of Yolo, CA (the “County”). AT&T, T-Mobile, Level 3, CenturyLink, Sprint, and the County are hereinafter referred to as “Parties,” and individually as a “Party.”

Recitals

WHEREAS, AT&T, T-Mobile, Level 3 and the County previously entered into a tolling agreement in November 2020 (the “Tolling Agreement”). That agreement tolled the running of time-limitation defenses for judicial actions for property tax refund claims for tax year 2014-2015 and 2015-2016 that Claimants had submitted to the County in or around November 2018 and November 2019. The tolling period for the tolling agreements is set to expire when final judgment is entered in the Riverside Action, as that term is defined in the Tolling Agreement.

WHEREAS, AT&T, T-Mobile, Level 3, Sprint, and the County collectively entered into tolling agreement amendments in or about October 2021 and October 2022. Those agreements amended the Tolling Agreement to include the 2016-2017 and 2017-2018 Claims for Refund, such that the time to file judicial actions on those claims for refund shall be tolled pursuant to the “Tolling Period,” as defined in the Tolling Agreement

WHEREAS, in 2022 and 2023 Claimants submitted to the County claims for property tax refunds for tax year 2018-19, 2019-20, 2020-21, and 2021-22 (“2018-2022 Claims for Refund”).

WHEREAS, the County denied some of those claims in May 2023, November 2023 and January 2024, and took no action on others. In October 2023, Claimants filed a complaint against the County in the Superior Court of California, County of Yolo, identified as follows: Case Number CV2023-2303 (“2018-2022 Litigation”). In May 2024, Claimants file a First Amended Verified Complaint in the 2018-2022 Litigation adding the claims denied in November 2023 and January 2024.

WHEREAS, the Parties also wish to toll the limitation period for Claimants to bring judicial actions challenging the County’s denial of the 2018-2022 Claims for Refund. The Parties hope to resolve the 2018-2022 Claims for Refund without engaging in additional litigation.

Accordingly, the Parties enter into this Tolling Agreement Amendment.

Terms

NOW, THEREFORE, for good and valuable consideration as reflected here, the receipt of which is hereby acknowledged, the Parties hereby agree that:

This agreement amends the Tolling Agreement to include the 2018-2022 Claims for Refund, such that the time to file judicial actions on those claims for refund shall be tolled pursuant to the "Tolling Period," as defined in the Tolling Agreement. The terms of that agreement are otherwise incorporated by reference.

Upon execution of the Tolling Agreement, Claimants will dismiss the currently pending 2018-2022 Litigation without prejudice.

WHEREFORE, the undersigned have executed this Tolling Agreement

DATED: August __, 2024

CLAIMANT AT&T

By _____
Name _____
Title _____

DATED: August __, 2024

CLAIMANT SPRINT

By _____
Name _____
Title _____

DATED: August __, 2024

CLAIMANT T-MOBILE

By _____
Name _____
Title _____

DATED: August __, 2024

CLAIMANT LEVEL 3

By _____
Name _____
Title _____

DATED: August __, 2024

CLAIMANT CENTURYLINK

By _____
Name _____
Title _____

DATED: August __, 2024

COUNTY OF YOLO

By _____
Name _____
Title _____