

## **CLAIM FOR REFUND OF PROPERTY TAXES**

To: Board of Supervisors, County of Napa, California.

The undersigned, as Senior Vice President - Taxation of Sprint Spectrum L.P., PO Box 85022, Bellevue, Washington 98015, 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 requests that the Napa County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$3,810.10 in taxes levied for the fiscal year 2022-23. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was Sprint Spectrum LP.
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 Napa 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 \$7,632.98 (See Attached) and paid by claimant in full on or about December 6<sup>th</sup>, 2022 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$3,810.10, 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 Napa 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: Thursday, December 29, 2022 in Dallas, Texas.

*Chris Miller*

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Signature

Christopher Miller, Senior Vice President - Taxation



# NAPA COUNTY 2022-2023 SECURED PROPERTY TAX BILL FOR FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

ROBERT G. MINAHEN, TREASURER-TAX COLLECTOR  
1195 Third Street, Suite 108 Napa, CA 94559-3050

| PROPERTY INFORMATION                                                                                                                               |                        | IMPORTANT MESSAGES                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ASMT NUMBER: 799-000-222-000                                                                                                                       | TAX RATE AREA: 090-000 | Original bill date 09/15/2022<br>PAY TAXES ONLINE: <a href="http://www.countyofnapa.org/tax">www.countyofnapa.org/tax</a><br>PAY TAXES BY PHONE - Call 1-855-627-2121<br>**SUBJECT TO A SERVICE FEE** |
| FEE NUMBER: 799-000-222-000                                                                                                                        | ACRES: 0.00            |                                                                                                                                                                                                       |
| LOCATION: Map 2720 28 001 Par 01 POSS INT 000001608                                                                                                |                        |                                                                                                                                                                                                       |
| LIEN DATE ASSESSEE: SPRINT SPECTRUM LP                                                                                                             |                        |                                                                                                                                                                                                       |
| 1-0025413<br>000118<br>000006                                                                                                                      |                        |                                                                                                                                                                                                       |
| *****MIXED AADC 936<br>SPRINT SPECTRUM LP<br>PROPERTY TAX DEPARTMENT<br>6500 SPRINT PARKWAY<br>MAILSTOP KSOPHL5A602<br>OVERLAND PARK KS 66251-5333 |                        |                                                                                                                                                                                                       |

## COUNTY VALUES, EXEMPTIONS, AND TAXES

| PHONE NUMBER                  | VALUE DESCRIPTION       | ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES |
|-------------------------------|-------------------------|------------------------------------------------|
| ADDRESS CHANGE (707) 253-4457 | LAND                    | 160,845                                        |
| AIRCRAFT (707) 253-4485       | STRUCTURAL IMPROVEMENTS | 3,613                                          |
| BUSINESS PROP (707) 253-4485  | PERSONAL PROPERTY       | 181,192                                        |
| EXEMPTION (707) 259-8747      |                         |                                                |
| TAX QUESTIONS (707) 253-4311  |                         |                                                |
| TAX RATE (707) 253-4577       |                         |                                                |
| VALUATION (707) 259-8740      |                         |                                                |
| VESSEL (707) 253-4457         |                         |                                                |

NET TAXABLE VALUE 345,650 x 1.000000 = \$3,456.50

## VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS

|                                      |       |                      |         |          |                         |
|--------------------------------------|-------|----------------------|---------|----------|-------------------------|
| (707) 253-4577                       | 00003 | UNITARY DEBT SERVICE | 345,650 | 1.208300 | 4,176.48                |
| AGENCY TAXES + DIRECT CHARGES + FEES |       |                      |         |          | <span>\$4,176.48</span> |

|                                                          |                                                         |             |
|----------------------------------------------------------|---------------------------------------------------------|-------------|
| 1ST INSTALLMENT 11/1/2022<br>DELINQUENT AFTER 12/12/2022 | 2ND INSTALLMENT 2/1/2023<br>DELINQUENT AFTER 04/10/2023 | TOTAL TAXES |
| \$3,816.49                                               | \$3,816.49                                              | \$7,632.98  |

## ↑ TEAR HERE NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-222-000  
FEE NUMBER: 799-000-222-000  
LOCATION: Map 2720 28 001 Par 01 POSS INT 000001608  
CURRENT OWNER:

**2022-2023**

MAKE CHECK PAYABLE TO:  
NAPA COUNTY TAX COLLECTOR  
1195 THIRD ST. STE. 108  
NAPA, CA 94559-3050

**2nd**  
INSTALLMENT

SPRINT SPECTRUM LP  
PROPERTY TAX DEPARTMENT  
6500 SPRINT PARKWAY  
MAILSTOP KSOPHL5A602  
OVERLAND PARK KS 66251-5333



PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.  
OR POSTMARKED BY 4/10/2023. LATE PAYMENTS WILL BE  
RETURNED FOR PENALTY.

|                                                                            |            |
|----------------------------------------------------------------------------|------------|
| TOTAL AMOUNT DUE 2/1/2023                                                  | \$3,816.49 |
| AFTER APRIL 10, 2023 ADD 10% PENALTY + \$10 COST CHARGE                    | \$391.64   |
| TOTAL DELINQUENT INSTALLMENT DUE                                           | \$4,208.13 |
| ADDITIONAL PENALTIES ARE CHARGED<br>IF TAXES ARE NOT PAID BY JUNE 30, 2023 |            |

799000222000720222000003816493200000420813820222 04102023

WATERMARK IN PAPER; HOLD UP TO A LIGHT TO VIEW

**T-MOBILE US, INC (PT)**  
PH: 425-383-5282  
12920 SE 38TH STREET  
BELLEVUE WA 98006

**EAGLE BANK**  
11900 BOURNEFIELD WAY  
SILVER SPRING, MD 20904

**NO. 79427960**

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

| CHECK DATE | CHECK NUMBER | CHECK AMOUNT |
|------------|--------------|--------------|
| 12/06/2022 | 79427960     | 7,632.98     |

**PAY**

\*\*\* Seven Thousand Six Hundred Thirty-Two And 98/100-Dollars \*\*\*

**\$ \*\* 7,632.98 \*\***

**TO THE ORDER OF**  
**NAPA COUNTY TAX COLLECTOR**  
1195 3RD ST STE 108  
NAPA, CA 94559-3050

Account No: 2000030610  
Invoice No: SD12062022S2000030610

⑈794,27960⑈ ⑆05500358B⑆ 200268944⑈

0000037500003777

12/12/22 001588 145 331 Napa County Treasurer - Tax Collector

VERIFY FOR AUTHENTICITY