

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

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

The undersigned, as Senior Vice President, Taxation of T-Mobile West LLC, PO Box 85021, Bellevue, Washington 98015, 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 \$32,660.21 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 T-Mobile West 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 12920 SE 38<sup>th</sup> St, Bellevue, King County, Washington.
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 \$130,860.06 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about December 6<sup>th</sup>, 2022 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$32,660.21, 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: 799-000-181-000	TAX RATE AREA: 090-000	Original bill date 09/15/2022 PAY TAXES ONLINE: <a href="http://www.countyofnapa.org/tax">www.countyofnapa.org/tax</a> PAY TAXES BY PHONE - Call 1-855-627-2121 **SUBJECT TO A SERVICE FEE**
FEE NUMBER: 799-000-181-000	ACRES: 0.00	
LOCATION: Map 2733 28 002 Par 01 POSS INT 000002468		
LIEN DATE ASSESSEE: T-MOBILE WEST LLC		
1-0026527 000123 000006		
*****MIXED AADC 936 T-MOBILE WEST LLC DBA T-MOBLE PROPERTY TAX DEPARTMENT 12920 SE 38TH STREET BELLEVUE WA 98006		
<h2>2022-2023</h2>		

**COUNTY VALUES, EXEMPTIONS, AND TAXES**

PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	283,065
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	3,534,444
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	2,108,320
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  x  =

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

(707) 253-4577	00003	UNITARY DEBT SERVICE	5,925,829	1.208300	71,601.78
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AGENCY TAXES + DIRECT CHARGES + FEES

1ST INSTALLMENT 11/1/2022 DELINQUENT AFTER 12/12/2022	2ND INSTALLMENT 2/1/2023 DELINQUENT AFTER 04/10/2023	TOTAL TAXES
<b>\$65,430.03</b>	<b>\$65,430.03</b>	<b>\$130,860.06</b>

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

ASMT NUMBER: 799-000-181-000  
 FEE NUMBER: 799-000-181-000  
 LOCATION: Map 2733 28 002 Par 01 POSS INT 000002468  
 CURRENT OWNER:

**2022-2023**

MAKE CHECK PAYABLE TO:  
 NAPA COUNTY TAX COLLECTOR **2nd** INSTALLMENT  
 1195 THIRD ST. STE. 108  
 NAPA, CA 94559-3050

T-MOBILE WEST LLC  
 DBA T-MOBLE  
 PROPERTY TAX DEPARTMENT  
 12920 SE 38TH STREET  
 BELLEVUE WA 98006



<b>TOTAL AMOUNT DUE 2/1/2023</b>	<b>\$65,430.03</b>
AFTER APRIL 10, 2023 ADD 10% PENALTY + \$10 COST CHARGE \$6,553.00	
<b>TOTAL DELINQUENT INSTALLMENT DUE</b>	<b>\$71,983.03</b>
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2023	

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.

799000181000620222000065430030200007198303920222 04102023

**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. 79427793**

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
12/06/2022	79427793	65,430.03

**PAY**

\*\*\*Sixty-Five Thousand Four Hundred Thirty And 3/100-Dollars\*\*\*

**\$ \*\* 65,430.03 \*\***

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



Account No: 2000030610  
Invoice No: SD12062022T2000030610

⑈ 79427793⑈ ⑆055003586⑆ 200268944⑈

000001600000057DF

WATERMARK IN PAPER, HOLD UP TO A LIGHT TO VIEW

VERIFY FOR AUTHENTICITY

12/12/22 001590 27 98 Napa County Treasurer - Tax Collector