

CLAIM FOR REFUND OF PROPERTY TAXES

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DEC 29 2022

COUNTY OF NAPA
COUNTY EXECUTIVE OFFICE

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 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 \$40,399.02 in taxes levied for the fiscal year 2019-20. 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 38th St. Bellevue, King County, Washington.
2. For fiscal year 2019-20, 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 \$81,410.50 (Exhibit 1) and paid by claimant in full on or about December 6th, 2019 and April 9th, 2020 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$40,399.02 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 Napa 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: Tuesday, December 20, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

NAPA COUNTY 2019 - 2020 PROPERTY TAX BILL

10/29/2019
8:25:14AM

James B. Hudak

Napa County Treasurer-Tax Collector, 1195 Third Street, Suite 108, Napa CA 94559-3050

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	799-000-181-000	TAX RATE AREA:	090000	Original bill date 09/10/2019
ORIG ASMT:	799-000-181-000	ACRES:	0.00	
FEE NUMBER:	799-000-181-000			
LOCATION:	Map 2733 28 002	Par 01	POSS INT 0000	

12920 SE 38TH STREET
BELLEVUE WA 98006

2019-2020

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ADDRESS CHANGE (707) 253-4457	LAND	0	110574	110574
AIRCRAFT (707) 253-4485		0	0	0
BUSINESS PROP (707) 253-4485		0	0	0
EXEMPTION (707) 259-8752	STRUCTURAL IMPROVEMENTS	0	2325441	2325441
TAX QUESTIONS (707) 253-4311	PERSONAL PROPERTY	0	1280341	1280341
TAX RATE (707) 253-4577		0	0	0
VALUATION (707) 259-8740		0	0	0
VESSEL (707) 253-4457		0	0	0
NET TAXABLE VALUE				3716356
VALUES X TAX RATE PER \$100 1.000000				\$37,163.56

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES				
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	TAX RATE / 100 = TAX AMOUNT
(707) 253-4577	00002	UNITARY 1% TAX	3716356	1.000000 \$37,163.56
(707) 253-4577	00003	UNITARY DEBT SERVICE	3716356	1.190600 \$44,246.94

PHONE # DESCRIPTION DIR CHR PHONE # DESCRIPTION DIR CHR PHONE # DESCRIPTION DIR CHR

PENALTY & COST		\$0.00	AGENCY TAXES	\$81,410.50
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			DIRECT CHARGES	\$0.00
			FEES	\$0.00
				\$44,246.94

1st INSTALLMENT \$40,705.25	2nd INSTALLMENT \$40,705.25	TOTAL TAXES
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 04/10/2020	\$81,410.50

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-181-000 TAX YEAR: 2019
ORIG ASMT: 799-000-181-000
FEE NUMBER: 799-000-181-000
LOCATION: Map 2733 28 002 Par 01 POSS INT 0000

MAKE CHECK PAYABLE TO:
Napa County Tax Collector
1195 Third Street, Suite 108
Napa, CA 94559-3050

12920 SE 38TH STREET
BELLEVUE WA 98006

2019-2020 2ND

IF PAID BY 04/10/2020 \$40,705.25

DELINQUENT AFTER 04/10/2020 (INCLUDES 10% PENALTY OF \$4070.52 AND \$10.00 COST) \$44785.77

799000181000620198000040705255200004478577720198

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NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-181-000 TAX YEAR: 2019
ORIG ASMT: 799-000-181-000
FEE NUMBER: 799-000-181-000
LOCATION: Map 2733 28 002 Par 01 POSS INT 0000

MAKE CHECK PAYABLE TO:
Napa County Tax Collector
1195 Third Street, Suite 108
Napa, CA 94559-3050

12920 SE 38TH STREET
BELLEVUE WA 98006

2019-2020 1ST

IF PAID BY 12/10/2019 \$40,705.25

DELINQUENT AFTER 12/10/2019 (INCLUDES 10% PENALTY OF \$4070.52 AND \$0.00 COST) \$44775.77
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2019 \$81410.50

799000181000620198000040705255100004477577920198

Acct #:223130235

Check #:3709707

Amount :40,705.25

Seq#:8670380924

DO NOT ACCEPT THIS CHECK UNLESS THE FACE FADES FROM BLACK TO RED WITH LOGO IN BACKGROUND. THE BACK OF THIS DOCUMENT HAS HEAT-SENSITIVE INK THAT CHANGES FROM ORANGE TO YELLOW.

T-Mobile T-MOBILE USA, INC.
12920 SE 38th Street
Bellevue, WA 98006
(425) 378-4000

JPMorgan Chase Bank, N.A.
Syracuse, NY
50-637/213

3709707
12/06/2019
VID 2000030610

\$*40,705.25

***Forty Thousand Seven Hundred Five Dollars And 25 Cents

Pay COUNTY OF NAPA CA
To TAX COLLECTOR
The 1195 3RD ST RM 108
Order NAPA, CA 94559-3050
Of

VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY

David Stue

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Standard Register

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DEPOSITORY BANK ENDORSEMENT

ENDORSE CHECK HERE

12/10/19200910827 Napa County Treasurer - Tax Collector

Acct # :223130235

Check # :3714520

Amount :40,705.25

Seq# :9570202520

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T-Mobile T-MOBILE USA, INC.
12920 SE 38th Street
Bellevue, WA 98008
(425) 378-4000

JPMorgan Chase Bank, N.A.
Syracuse, NY
50-937/213

3714520
04/09/2020
VID 2000030610

\$*40,705.25

***Forty Thousand Seven Hundred Five Dollars And 25 Cents

Pay COUNTY OF NAPA CA
To TAX COLLECTOR
The 1195 3RD ST RM 108
Order NAPA, CA 94559-3050
Of

VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY

David Stool

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4/10/20 4036 22 95 Napa County Treasurer - Tax Collector

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