

## **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 \$48,252.02 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 Sprint Spectrum LP.
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 \$97,478.00 (See Attached) and paid by claimant in full on or about November 30, 2019 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$48,252.02, 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: Wednesday, December 21, 2022 at Dallas, Texas.

*Chris Miller*

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Signature

Christopher Miller, Senior Vice President - Taxation



NAPA COUNTY 2019-2020 SECURED PROPERTY TAX BILL  
FOR FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

JAMES B. HUDAK, TREASURER-TAX COLLECTOR  
1195 Third Street, Suite 108 Napa, CA 94559-3050

**PROPERTY INFORMATION**

ASMT NUMBER: 799-000-222-000 TAX RATE AREA: 090-000 Original bill date 09/10/2019  
 FEE NUMBER: 799-000-222-000 ACRES: 0.00 PAY TAXES ONLINE: www.countyofnapa.org/tax  
 LOCATION: Map 2720 28 001 Par 01 POSS INT 00000672 PAY TAXES BY PHONE - Call 1-866-269-2015  
 LIEN DATE ASSESSEE: SPRINT SPECTRUM LP \*\*SUBJECT TO A SERVICE FEE\*\*

\*\*\*\*\*MIXED AADC 936 1-C027293  
 SPRINT SPECTRUM LP 000122  
 PROPERTY TAX DEPARTMENT 000004  
 6500 SPRINT PARKWAY  
 MAILSTOP KSOPHL5A602  
 OVERLAND PARK KS 66251-5333

**2019-2020**

**COUNTY VALUES, EXEMPTIONS, AND TAXES**

PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
	LAND	67,265
	STRUCTURAL IMPROVEMENTS	270,573
	PERSONAL PROPERTY	4,100,925
ADDRESS CHANGE (707) 253-4457		
AIRCRAFT (707) 253-4485		
BUSINESS PROP (707) 253-4485		
EXEMPTION (707) 259-8752		
TAX QUESTIONS (707) 253-4311		
TAX RATE (707) 253-4577		
VALUATION (707) 259-8740		
VESSEL (707) 253-4457		

NET TAXABLE VALUE 4,438,763 x 1.000000 = \$44,387.62

**ADDITIONAL TAXES, TAXING AGENCY, DIRECT CHARGES AND FEES**

PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES
(707) 253-4577	00003	UNITARY DEBT SERVICE	4,438,763 1.190800 52,847.92

AGENCY TAXES + DIRECT CHARGES + FEES \$52,847.92

1ST INSTALLMENT 11/1/2019 DELINQUENT AFTER 12/10/2019	2ND INSTALLMENT 2/1/2020 DELINQUENT AFTER 04/10/2020	TOTAL TAXES
\$48,617.77	\$48,617.77	\$97,235.54

**2019-2020** MAKE CHECK PAYABLE TO: **2nd** INSTALLMENT  
 Napa County Tax Collector  
 1195 Third Street Suite 108  
 Napa, CA 94559

ASMT NUMBER: 799-000-222-000  
 FEE NUMBER: 799-000-222-000  
 LOCATION: Map 2720 28 001 Par 01 POSS INT 00000672  
 CURRENT OWNER:  
 SPRINT SPECTRUM LP  
 PROPERTY TAX DEPARTMENT  
 6500 SPRINT PARKWAY  
 MAILSTOP KSOPHL5A602  
 OVERLAND PARK KS 66251-5333

TOTAL AMOUNT DUE 2/1/2020	\$48,617.77
AFTER APRIL 10, 2020 ADD 10% PENALTY + \$10 COST CHARGE	\$4,871.77
TOTAL DELINQUENT INSTALLMENT DUE	\$53,489.54
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2020	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/10/2020. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

799000222000720198000048617772200005348954420198 04102020

**2019-2020** MAKE CHECK PAYABLE TO: **1st** INSTALLMENT  
 Napa County Tax Collector  
 1195 Third Street Suite 108  
 Napa, CA 94559

ASMT NUMBER: 799-000-222-000  
 FEE NUMBER: 799-000-222-000  
 LOCATION: Map 2720 28 001 Par 01 POSS INT 00000672  
 CURRENT OWNER:  
 SPRINT SPECTRUM LP  
 PROPERTY TAX DEPARTMENT  
 6500 SPRINT PARKWAY  
 MAILSTOP KSOPHL5A602  
 OVERLAND PARK KS 66251-5333

TOTAL AMOUNT DUE 11/1/2019	\$48,617.77
AFTER DECEMBER 10, 2019 ADD 10% PENALTY	\$4,861.77
TOTAL DELINQUENT INSTALLMENT DUE	\$53,479.54
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 10, 2019 WITH PAYMENT OF	\$97,235.54

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 12/10/2019. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

799000222000720198000048617772100005347954620198 12102019

VERIFY THE AUTHENTICITY OF THIS MULTI-TONE SECURITY DOCUMENT.

CHECK BACKGROUND AREA CHANGES COLOR GRADUALLY FROM TOP TO BOTTOM.

COPY BANK CAPTURE™ ANTI-FRAUD PROTECTION

**SPRINT**

P.O. Box 63670  
Phoenix, AZ 85082-3670

Return Service Requested

Bank of America  
Bank Of America, N.A.  
Atlanta, DeKalb County, Georgia

64-1278  
611

No. 14258204

CHECK DATE  
10/21/2019

CHECK AMOUNT  
\$\*\*\*\*\*97,235.54

**PAY**

**NINETY-SEVEN THOUSAND TWO HUNDRED THIRTY-FIVE DOLLARS AND 54 CENTS**

VOID IF NOT CASHED WITHIN 180 DAYS

TO THE  
ORDER  
OF

-- 01 000034 50802 E 1 A727

COUNTY OF NAPA CA  
TAX COLLECTOR  
1195 THRID STREET  
ROOM # 108  
NAPA, CA 94559-3035



Authorized Signature



Security features  
included.  
Details on back.

00198429

⑈ 14258204⑈ ⑆061112788⑆ 3299791352⑈

