CLAIM FOR REFUND OF PROPERTY TAXES OUNTY OF NAPA

VEX. OF THE OFFICE Board of Supervisors, County of Napa, California. To:

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 XIIIA, 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

1.2.002

NAPA COUNTY 2019 - 2020 PROPERTY TAX BILL

10/29/2019

James B. Hudak 8:25:14AM

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 799-000-181-000 ORIG ASMT: 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

PHONE # ADDRESS CHANGE (707) 253-4457	DESCRIPTION LAND	PRIOR 0	CURRENT 110574	BILLED 110574
AIRCRAFT (707) 253-4485		0	0	(
BUSINESS PROP (707) 253-4485		0	0	C
EXEMPTION (707) 259-8752 TAX QUESTIONS (707) 253-4311 TAX RATE (707) 253-4577	STRUCTURAL IMPROVEMENTS PERSONAL PROPERTY	0 0	2325441 1280341 0	23 254 41 1 2 80341
VALUATION (707) 259-8740		0	0	(
VESSEL (707) 253-4457	NET TAXABLE VALUE	0	0	3716356
	VALUES X TAX RATE PER \$100 1.00000	0		\$37,163,56

TAX AMOUNT \$37,163.56 DESCRIPTION UNITARY 1% TAX ASSESSED VALUE TAX RATE / 100 (707) 253-4577 00002 3716356 1.000000 (707) 253-4577 00003 UNITARY DEBT SERVICE 3716356 1.190600 \$44.246.94

PHONE # DESCRIPTION DIR CHRG PHONE # DESCRIPTION DIR CHRG PHONE # DESCRIPTION DIR CHRG

\$81,410.50 \$0.00 AGENCY TAXES
PENALTY & COST \$0.00 FES
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES \$0.00 TOTAL TAXES 2nd INSTALLMENT \$40,705.25

1st INSTALLMENT \$40,705.25 \$81,410.50 **DELINQUENT AFTER 12/10/2019 DELINQUENT AFTER 04/10/2020**

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

799-000-181-000 ASMT NUMBER: **TAX YEAR: 2019** MAKE CHECK PAYABLE TO: ORIG ASMT: 799-000-181-000 Napa County Tax Collector 799-000-181-000 FEE NUMBER: 1195 Third Street, Suite 108 Map 2733 28 002 Par 01 POSS INT 0000 LOCATION: Napa, CA 94559-3050

04/10/2020 \$40 705 25

IF PAID BY

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

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NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

799-000-181-000 ASMT NUMBER: **TAX YEAR: 2019** MAKE CHECK PAYABLE TO: ORIG ASMT: 799-000-181-000 Napa County Tax Collector 799-000-181-000 FEE NUMBER 1195 Third Street, Suite 108 LOCATION: 0000

Map 2733 28 002 Par 01 POSS INT

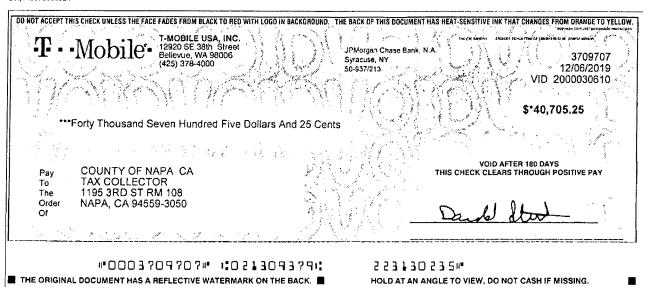
Napa, CA 94559-3050

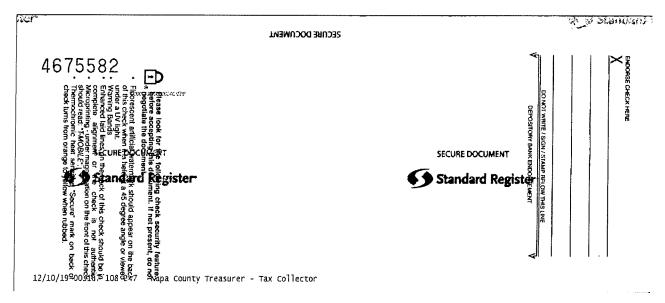
12920 SE 38TH STREET BELLEVUE WA 98006

12920 SE 38TH STREET BELLEVUE WA 98006

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 Seq#:8670380924





Seq#:9570202520

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