

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

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		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-222-000	TAX RATE AREA: 090-000
FEE NUMBER:	799-000-222-000	ACRES: 0.00
LOCATION:	Map 2720 28 001 Par 01 POSS INT	000000672
LIEN DATE ASSESSEE: SPRINT SPECTRUM LP		Original bill date 09/10/2019 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-866-269-2015 **SUBJECT TO A SERVICE FEE**
*****MIXED AADC 936 SPRINT SPECTRUM LP PROPERTY TAX DEPARTMENT 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
ADDRESS CHANGE (707) 253-4457	LAND	67,265
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	270,573
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	4,100,925
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

APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS			
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		2ND INSTALLMENT 2/1/2020		TOTAL TAXES	
DELINQUENT AFTER 12/10/2019	\$48,617.77	DELINQUENT AFTER 04/10/2020	\$48,617.77		\$97,235.54

NAPA COUNTY 2019-2020 SECURED PROPERTY TAX BILL		MAKE CHECK PAYABLE TO:	2 nd INSTALLMENT								
ASMT NUMBER:	799-000-222-000	Napa County Tax Collector 1195 Third Street Suite 108 Napa, CA 94559									
FEE NUMBER:	799-000-222-000										
LOCATION:	Map 2720 28 001 Par 01 POSS INT 000000672										
CURRENT OWNER:											
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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.											

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VERIFY THE AUTHENTICITY OF THIS MULTI-TONE SECURITY DOCUMENT.

CHECK BACKGROUND AREA CHANGES COLOR GRADUALLY FROM TOP TO BOTTOM.

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⑈

Endorse Here

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
Reserved for financial institution use



The security features listed below, as well as those not listed, exceed industry guidelines.

Security Features:

Security Pantograph

Pantograph Signature Line

Security Screen

Artificial Watermark

Results of document alteration:

- Absence of the color pantograph
- Small type in signature line appears blurred when copied or scanned.
- Absence of the words "Original Document" on back of check.
- Hold at an angle to view artificial watermark on the backer

* Pantograph design is a constructive mark of Check Payment Systems Association

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

11/19/19 003036 154 400 Napa County Treasurer - Tax Collector