

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 \$41,810.10 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$85,921.46 (See Attached) and paid by claimant in full on or about November 30, 2020 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$41,810.10, 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*

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COUNTY OF NAPA
COUNTY EXECUTIVE OFFICE

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 2020-2021 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

ROBERT G. MINAHEN, 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	Original bill date 09/03/2020
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 000000672		PAY TAXES BY PHONE - Call 1-855-827-2121
LIEN DATE ASSESSEE: SPRINT SPECTRUM LP		**SUBJECT TO A SERVICE FEE**
*****MIXED AADC 936 SPRINT SPECTRUM LP PROPERTY TAX DEPARTMENT 6500 SPRINT PARKWAY MAILSTOP KSOPHL5A602 OVERLAND PARK KS 66251-5333		2020-2021

COUNTY VALUES, EXEMPTIONS, AND TAXES			
PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES	X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	57,265	
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	242,929	
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	3,678,177	
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 3,988,371 x 1.000000 = \$39,883.70

VOTER 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	UTILITY DEBT SERVICE	3,988,371 x 1.154300 = 45,917.76

AGENCY TAXES + DIRECT CHARGES + FEES \$46,037.76

1ST INSTALLMENT 11/1/2020	2ND INSTALLMENT 2/1/2021	TOTAL TAXES
DELINQUENT AFTER 12/15/2020 \$42,960.73	DELINQUENT AFTER 04/15/2021 \$42,960.73	\$85,921.46

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-222-000
FEE NUMBER: 799-000-222-000
LOCATION: Map 2720 28 001 Par 01 POSS INT 000000672
CURRENT OWNER: SPRINT SPECTRUM LP
PROPERTY TAX DEPARTMENT
6500 SPRINT PARKWAY
MAILSTOP KSOPHL5A602
OVERLAND PARK KS 66251-5333

2020-2021

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

2nd
INSTALLMENT

TOTAL AMOUNT DUE 2/1/2021	\$42,960.73
AFTER APRIL 12, 2021 ADD 10% PENALTY + \$10 COST CHARGE	\$4,308.07
TOTAL DELINQUENT INSTALLMENT DUE	\$47,268.80
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2021	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
OR POSTMARKED BY 4/12/2021. LATE PAYMENTS WILL BE
RETURNED FOR PENALTY.

799000222000720206000042960732200004726880320206 04102021

NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-222-000
FEE NUMBER: 799-000-222-000
LOCATION: Map 2720 28 001 Par 01 POSS INT 000000672
CURRENT OWNER: SPRINT SPECTRUM LP
PROPERTY TAX DEPARTMENT
6500 SPRINT PARKWAY
MAILSTOP KSOPHL5A602
OVERLAND PARK KS 66251-5333

2020-2021

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

1st
INSTALLMENT

TOTAL AMOUNT DUE 11/1/2020	\$42,960.73
AFTER DECEMBER 10, 2020 ADD 10% PENALTY	\$4,296.07
TOTAL DELINQUENT INSTALLMENT DUE	\$47,256.80
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 10, 2020 WITH PAYMENT OF	\$85,921.46

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
OR POSTMARKED BY 12/10/2020. LATE PAYMENTS WILL BE
RETURNED FOR PENALTY.

799000222000720206000042960732100004725680520206 12102020

VERIFY THE AUTHENTICITY OF THIS MULTI-TONE SECURITY DOCUMENT.

SPRINT

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

Return Service Requested

Bank of America

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

CHECK BACKGROUND AREA CHANGES COLOR GRADUALLY FROM TOP TO BOTTOM.

64-1278

611

No.

14429057

CHECK DATE

10/23/2020

CHECK AMOUNT

\$*****85,921.46

PAY

EIGHTY-FIVE THOUSAND NINE HUNDRED TWENTY-ONE DOLLARS AND 46 CENTS

VOID IF NOT CASHED WITHIN 180 DAYS

-- 01 000023 74611 E 1 A727

TO THE
ORDER
OF

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

Authorized Signature

David R. Head

Security features
included.
Details on back.



00198429

⑈14429057⑈ ⑆061112788⑆ 3299791352⑈

Endorse Here

X

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

000000333 000000245 TTF

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only features:

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FEDERAL RESERVE BOARD OF GOVERNMENT

11/5/20 004524 108 247 Napa County Treasurer - Tax collector