

## **CLAIM FOR REFUND OF PROPERTY TAXES**

To: Board of Supervisors, County of Napa, California.

The undersigned, as Senior Vice President - Taxation of Sprint Telephony PCS, 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 \$42,282.92 in taxes levied for the fiscal year 2018-19. 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 2018-19, 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 \$87,502.26 (See Attached) and paid by claimant in full on or about November 30, 2018 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$42,282.92, 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: Monday, October 24, 2022 at Dallas, Texas.

*Chris Miller*

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Signature

Christopher Miller, Senior Vice President - Taxation



**NAPA COUNTY 2018-2019 SECURED PROPERTY TAX BILL  
FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019**

**TAMIE R. FRASIER, 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  
FEE NUMBER: 799-000-222-000 ACRES: 0.00  
LOCATION: Map 2720 28 001 Par 01 POSS INT 00000  
LIEN DATE ASSESSEE: SPRINT TELEPHONY PCS LP

## IMPORTANT MESSAGES

Original bill date 09/06/2018  
PAY TAXES ONLINE: [www.countyofnapa.org/tax](http://www.countyofnapa.org/tax)  
PAY TAXES BY PHONE - Call 1-866-269-2015  
\*\*SUBJECT TO A SERVICE FEE\*\*

SPRINT TELEPHONY PCS LP  
PROPERTY TAX DEPT  
6500 SPRINT PARKWAY  
MAILSTOP: KSOPHLSA602  
OVERLAND PARK KS 66251-5333

000107 0225298

2018-2019



## 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 | 302,779                                        |
| BUSINESS PROP (707) 253-4485  | PERSONAL PROPERTY       | 3,674,620                                      |
| EXEMPTION (707) 259-8752      |                         |                                                |
| TAX QUESTION (707) 253-4311   |                         |                                                |
| TAX RATE (707) 253-4577       |                         |                                                |
| VALUATION (707) 259-8740      |                         |                                                |
| VESSEL (707) 253-4457         |                         |                                                |

NET TAXABLE VALUE 4,044,664 x 1.000000 = \$40,446.64

## VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS

| PHONE NUMBER   | TAX CODE | DESCRIPTION          | ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES |
|----------------|----------|----------------------|------------------------------------------------|
| (707) 253-4457 | 00001    | UNITARY DEBT SERVICE | 47,055.62                                      |

AGENCY TAXES + DIRECT CHARGES + FEES \$47,055.62

|                                                              |                                                             |             |
|--------------------------------------------------------------|-------------------------------------------------------------|-------------|
| 1ST INSTALLMENT DUE 11/1/2018<br>DELINQUENT AFTER 12/10/2018 | 2ND INSTALLMENT DUE 2/1/2019<br>DELINQUENT AFTER 04/10/2019 | TOTAL TAXES |
| \$43,751.13                                                  | \$43,751.13                                                 | \$87,502.26 |

## NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-222-000  
FEE NUMBER: 799-000-222-000  
DESCRIPTION: Map 2720 28 001 Par 01 POSS INT 000000672  
CURRENT OWNER:  
SPRINT TELEPHONY PCS LP  
PROPERTY TAX DEPT  
6500 SPRINT PARKWAY  
MAILSTOP: KSOPHLSA602  
OVERLAND PARK KS 66251-5333

2018-2019

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

2nd  
INSTALLMENT

|                                                                            |             |
|----------------------------------------------------------------------------|-------------|
| TOTAL AMOUNT DUE 2/1/2019                                                  | \$43,751.13 |
| AFTER APRIL 10, 2019 ADD 10% PENALTY + \$10 COST CHARGE                    | \$4,375.11  |
| TOTAL DELINQUENT INSTALLMENT DUE                                           | \$48,126.24 |
| ADDITIONAL PENALTIES ARE CHARGED<br>IF TAXES ARE NOT PAID BY JUNE 30, 2019 |             |

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.  
OR POSTMARKED BY 4/10/2019. LATE PAYMENTS WILL BE  
RETURNED FOR PENALTY.

79900022200072018000000437511361000004813624820180

## NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-222-000  
FEE NUMBER: 799-000-222-000  
DESCRIPTION: Map 2720 28 001 Par 01 POSS INT 000000672  
CURRENT OWNER:  
SPRINT TELEPHONY PCS LP  
PROPERTY TAX DEPT  
6500 SPRINT PARKWAY  
MAILSTOP: KSOPHLSA602  
OVERLAND PARK KS 66251-5333

2018-2019

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

1st  
INSTALLMENT

|                                                                               |             |
|-------------------------------------------------------------------------------|-------------|
| THIS AMOUNT DUE 11/1/2018                                                     | \$43,751.13 |
| AFTER DECEMBER 10, 2018 ADD 10% PENALTY                                       | \$4,375.11  |
| TOTAL DELINQUENT INSTALLMENT DUE                                              | \$48,126.24 |
| TO PAY TOTAL TAXES. RETURN BOTH STUBS<br>BY DECEMBER 10, 2018 WITH PAYMENT OF | \$87,502.26 |

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.  
OR POSTMARKED BY 12/10/2018. LATE PAYMENTS WILL BE  
RETURNED FOR PENALTY.

79900022200072018000000437511361000004813624820180

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

641278  
611

No. 14069955

CHECK DATE  
09/26/2018

CHECK AMOUNT  
\$\*\*\*\*\*87,502.26

PAY

87,502 DOLLARS AND 26 CENTS

-- 01 000012 16110 E 1 A727

TO THE  
ORDER  
OF

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

VOID IF NOT CASHED WITHIN 180 DAYS

Security features  
included.  
Details on back.

Authorized Signature



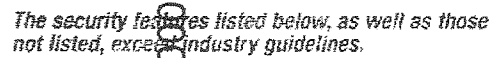
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- Absence of the color pantograph.

- 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

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FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

110/3/18 001638 274 707 Napa County Treasurer - Tax collector