CLAIM FOR REFUND OF PROPERTY TAXES

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

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 partial 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 $32,660.21 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April 2023.] 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 2022-23, 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 $130,860.06 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about December 6th, 2022 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of $32,660.21, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:

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* (1985) 37 Cal.3d 859.

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: Thursday, December 29, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

NAPA COUNTY 2022-2023 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

A Tradition of Stewardship
A Commitment to Service

ROBERT G. MINAHEN, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050

PROPERTY INFORMATION

ASMT NUMBER: 799-000-181-000 **TAX RATE AREA:** 090-000
FEE NUMBER: 799-000-181-000 **ACRES:** 0.00
LOCATION: Map 2733 28 002 Par 01 POSS INT 000002468
LIEN DATE ASSESSEE: T-MOBILE WEST LLC

1-0026527
000123
000006

**********MIXED AADC 936
T-MOBILE WEST LLC
DBA T-MOBLE
PROPERTY TAX DEPARTMENT
12920 SE 38TH STREET
BELLEVUE WA 98006

IMPORTANT MESSAGES

Original bill date 09/15/2022
PAY TAXES ONLINE: www.countyofnapa.org/tax
PAY TAXES BY PHONE - Call 1-855-627-2121
SUBJECT TO A SERVICE FEE

2022-2023

DISCOVER MasterCard VISA ELECTRONIC CHECK

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	283,065
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	3,534,444
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	2,108,320
EXEMPTION (707) 259-8747		
TAX QUESTIONS (707) 253-4311		
TAX RATE (707) 253-4577		
VALUATION (707) 259-8740		
VESSEL (707) 253-4457		

NET TAXABLE VALUE 5,925,829 x 1.000000 = **$59,258.28**

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

(707) 253-4577	00003	UNITARY DEBT SERVICE	5,925,829	1.208300	71,601.78

AGENCY TAXES + DIRECT CHARGES + FEES **$71,601.78**

1ST INSTALLMENT 11/1/2022		2ND INSTALLMENT 2/1/2023		TOTAL TAXES
DELINQUENT AFTER 12/12/2022	**$65,430.03**	DELINQUENT AFTER 04/10/2023	**$65,430.03**	**$130,860.06**

↑ TEAR HERE

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-181-000
FEE NUMBER: 799-000-181-000
LOCATION: Map 2733 28 002 Par 01 POSS INT 000002468
CURRENT OWNER:

2022-2023

MAKE CHECK PAYABLE TO:
NAPA COUNTY TAX COLLECTOR
1195 THIRD ST. STE. 108
NAPA, CA 94559-3050

2nd INSTALLMENT

T-MOBILE WEST LLC
DBA T-MOBLE
PROPERTY TAX DEPARTMENT
12920 SE 38TH STREET
BELLEVUE WA 98006

TOTAL AMOUNT DUE 2/1/2023	**$65,430.03**
AFTER APRIL 10, 2023 ADD 10% PENALTY + $10 COST CHARGE $6,553.00	
TOTAL DELINQUENT INSTALLMENT DUE $71,983.03	
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2023	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/10/2023. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

7990001810006202220000654300302000071983039202 22 04102023

WATERMARK IN PAPER; HOLD UP TO A LIGHT TO VIEW

T-MOBILE US, INC (PT)
PH: 425-383-5282
12920 SE 38TH STREET
BELLEVUE WA 98006

EAGLE BANK
11900 BOURNEFIELD WAY
SILVER SPRING, MD 20904

NO. 79427793

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
12/06/2022	79427793	65,430.03

PAY

*** Sixty-Five Thousand Four Hundred Thirty And 3/100-Dollars *** **$ ** 65,430.03 **

TO THE ORDER OF

NAPA COUNTY TAX COLLECTOR
1195 3RD ST STE 108
NAPA, CA 94559-3050

Account No: 2000030610
Invoice No: SD12062022T2000030610

VERIFY FOR AUTHENTICITY

⑈79427793⑈ ⑆055003586⑆ 200268944⑈

00000360 00000097 INF

12/12/22 001590 27 98 Napa County Treasurer - Tax Collector