

CLAIM FOR REFUND OF PROPERTY TAXES

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COUNTY OF NAPA
COUNTY EXECUTIVE OFFICE

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 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 \$38,442.03 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 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 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 \$78,999.98 (Exhibit 1) and paid by claimant in full on or about December 3rd, 2020 and April 5th, 2021 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$38,442.03 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: Tuesday, December 20, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

Acct #:223130235

Check #:3723716

Amount :39,499.99

Seq#:5980784597

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T-Mobile T-MOBILE USA, INC.
12920 SE 38th Street
Bellevue, WA 98006
(425) 378-4000

JPMorgan Chase Bank, N.A.
Syracuse, NY
50-937/213

3723716
12/03/2020
VID 2000030610

\$39,499.99

***Thirty-Nine Thousand Four Hundred Ninety-Nine Dollars And 99 Cents

Pay COUNTY OF NAPA CA
To TAX COLLECTOR
The 1195 3RD ST RM 108
Order NAPA, CA 94559-3050
Of

VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY

David L. Sted

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Acct #: 223130235

Check #: 3729462

Amount: 39,499.99

Seq#: 8670173814

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3729462
04/05/2021
VID 2000030610

\$*39,499.99

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Pay To The Order Of
COUNTY OF NAPA CA
TAX COLLECTOR
1195 3RD ST RM 108
NAPA, CA 94559-3050

VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY

David Stood

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4/12/21 00526110 253 Napa County Treasurer - Tax Collector

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