

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 \$11,168.88 in taxes levied for the fiscal year 2021-22. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was Sprint Spectrum, L.P.
2. For fiscal year 2021-22, 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 \$22,568.64 (See Attached) and paid by claimant in full on or about December 2nd, 2021 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$11,168.88, 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: Thursday, December 22, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



**NAPA COUNTY 2021-2022 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

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

PROPERTY INFORMATION	IMPORTANT MESSAGES
<p>ASMT NUMBER: 799-000-222-000 TAX RATE AREA: 000-000 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</p> <p>*****MIXED AADC 936 SPRINT SPECTRUM LP PROPERTY TAX DEPARTMENT 6500 SPRINT PARKWAY MAILSTOP KSOPHL5A602 OVERLAND PARK KS 66251-5333</p>	<p>Original bill date 09/09/2021 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-855-627-2121 **SUBJECT TO A SERVICE FEE**</p> <div style="text-align: center; margin-top: 20px;"> <h2 style="color: red;">2021-2022</h2> </div>

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	37,174	
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	926,281	
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		1,030,720 x 1.000000 =	\$10,307.20

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS					
(707) 253-4577	00003	UNITARY DEBT SERVICE	1,030,720	1.188600	12,281.44
AGENCY TAXES + DIRECT CHARGES + FEES					\$12,261.44
1ST INSTALLMENT 11/1/2021		2ND INSTALLMENT 2/1/2022		TOTAL TAXES	
DELINQUENT AFTER 12/10/2021		DELINQUENT AFTER 04/11/2022		\$22,568.64	
\$11,284.32		\$11,284.32			

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB		
<p>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</p>	<h2 style="color: red;">2021-2022</h2>	<p>MAKE CHECK PAYABLE TO: NAPA COUNTY TAX COLLECTOR PO BOX 6002 WHITTIER, CA 90607</p> <div style="text-align: right; font-size: 2em; font-weight: bold;">2nd</div> <p>INSTALLMENT</p>
		\$11,284.32
		AFTER APRIL 11, 2022 ADD 10% PENALTY + \$10 COST CHARGE \$1,138.43
		TOTAL DELINQUENT INSTALLMENT DUE \$12,422.75
		ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2022

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
OR POSTMARKED BY 4/11/2022. LATE PAYMENTS WILL BE
RETURNED FOR PENALTY.

Acct # :223130235

Check # :3739895

Amount :22,568.64

Seq# :6670787795

DO NOT ACCEPT THIS CHECK UNLESS THE FACE FADES FROM BLACK TO RED WITH LOGO IN BACKGROUND. THE BACK OF THIS DOCUMENT HAS HEAT-SENSITIVE INK THAT CHANGES FROM ORANGE TO YELLOW.

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

3739895
12/02/2021
VID 2000030610

\$*22,568.64

***Twenty-Two Thousand Five Hundred Sixty-Eight Dollars And 64 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 [Signature]

⑈0003739895⑈ ⑆021309379⑆

223130235⑈

THE ORIGINAL DOCUMENT HAS A REFLECTIVE WATERMARK ON THE BACK.

HOLD AT AN ANGLE TO VIEW, DO NOT CASH IF MISSING.

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12/7/21 000381 74 167

Napa County Treasurer - Tax Collector

