

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 \$3,810.10 in taxes levied for the fiscal year 2022-23. 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 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 \$7,632.98 (See Attached) and paid by claimant in full on or about December 6th, 2022 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$3,810.10, 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**

**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 09/15/2022 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-855-627-2121 **SUBJECT TO A SERVICE FEE** |
| FEE NUMBER: 799-000-222-000 | ACRES: 0.00 | |
| LOCATION: Map 2720 28 001 Par 01 POSS INT 000001608 | | |
| LIEN DATE ASSESSEE: SPRINT SPECTRUM LP | | |
| *****MIXED AADC 936 SPRINT SPECTRUM LP PROPERTY TAX DEPARTMENT 6500 SPRINT PARKWAY MAILSTOP KSOPHL5A602 OVERLAND PARK KS 66251-5333 | | <div style="text-align: center;"> <h1>2022-2023</h1> </div> |
| | | |

COUNTY VALUES, EXEMPTIONS, AND TAXES

| PHONE NUMBER | VALUE DESCRIPTION | ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES |
|-------------------------------|-------------------------|--|
| ADDRESS CHANGE (707) 253-4457 | LAND | 160,845 |
| AIRCRAFT (707) 253-4485 | STRUCTURAL IMPROVEMENTS | 3,613 |
| BUSINESS PROP (707) 253-4485 | PERSONAL PROPERTY | 181,192 |
| 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 x =

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

| | | | | | |
|----------------|-------|----------------------|---------|----------|----------|
| (707) 253-4577 | 00003 | UNITARY DEBT SERVICE | 345,650 | 1.208300 | 4,176.48 |
|----------------|-------|----------------------|---------|----------|----------|

AGENCY TAXES + DIRECT CHARGES + FEES

| | | |
|---|--|--------------------|
| 1ST INSTALLMENT 11/1/2022 DELINQUENT AFTER 12/12/2022 | 2ND INSTALLMENT 2/1/2023 DELINQUENT AFTER 04/10/2023 | TOTAL TAXES |
| \$3,816.49 | \$3,816.49 | \$7,632.98 |

↑ TEAR HERE 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 000001608 CURRENT OWNER: | <h1>2022-2023</h1> | MAKE CHECK PAYABLE TO: NAPA COUNTY TAX COLLECTOR 1195 THIRD ST. STE. 108 NAPA, CA 94559-3050 | <h1>2nd</h1> INSTALLMENT |
|--|--------------------|---|--|

SPRINT SPECTRUM LP
PROPERTY TAX DEPARTMENT
6500 SPRINT PARKWAY
MAILSTOP KSOPHL5A602
OVERLAND PARK KS 66251-5333



| | |
|--|-------------------|
| TOTAL AMOUNT DUE 2/1/2023 | \$3,816.49 |
| AFTER APRIL 10, 2023 ADD 10% PENALTY + \$10 COST CHARGE | |
| | \$391.64 |
| TOTAL DELINQUENT INSTALLMENT DUE | \$4,208.13 |
| 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.

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. 79427960

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

PAY

*** Seven Thousand Six Hundred Thirty-Two And 98/100-Dollars ***

| CHECK DATE | CHECK NUMBER | CHECK AMOUNT |
|------------|--------------|--------------|
| 12/06/2022 | 79427960 | 7,632.98 |

\$ ** 7,632.98 **

TO THE ORDER OF

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

Account No: 2000030610
Invoice No: SD12062022S2000030610

⑈ 794 27960 ⑈ ⑆ 05500358B ⑆ 200 268944 ⑈

0000037500003777

VERIFY FOR AUTHENTICITY