

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 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 \$39,838.03 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 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 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 \$82,442.70 (Exhibit 1) and paid by claimant in full on or about December 5th, 2018 and April 2nd, 2019 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$39,838.03 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: Monday, October 24, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

Acct #: 223130235

Check #: 3692648

Amount: 41,221.35

Seq#: 8670776457

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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

3692648
12/05/2018
VID 2000030610

\$*41,221.35

***Forty-One Thousand Two Hundred Twenty-One Dollars And 35 Cents

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 [Signature]

⑈0003692648⑈ ⑆021309379⑆

223130235⑈

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Microprinting - under magnification on the front of this check should read "T-MOBILE".

Thermochromic heat sensitive "Secure" mark on the back of this check turns from orange to yellow when rubbed.

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DEPOSITOR'S SIGNATURE

Standard Register

SECURE DOCUMENT

12/10/18 001968 196 485 Napa County Treasurer - Tax collector

Acct #: 223130235

Check #: 3699648

Amount: 41,221.35

Seq #: 6670983924

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3699648
04/02/2019
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\$*41,221.35

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VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY

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

David Sted

⑈0003699648⑈ ⑈021309379⑈ 223130235⑈

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Standard Register

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Standard Register

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ENDORSE CHECK HERE

SECURE DOCUMENT

4/10/19 002331 104 225 Napa County Treasurer - Tax collector