

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Telephony PCS, 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 \$42,282.92 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 Sprint Spectrum LP.
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 \$87,502.26 (See Attached) and paid by claimant in full on or about November 30, 2018 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$42,282.92, 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 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



9-21-18 CA SPECTRUM TB
NAPA COUNTY 2018-2019 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

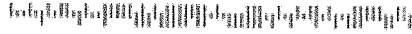
TAMIE R. FRASIER, TREASURER-TAX COLLECTOR
 1195 Third Street, Suite 108 Napa, CA 94559-3050

PROPERTY INFORMATION

ASMT NUMBER: 799-000-222-000 TAX RATE AREA: 090-000
 FEE NUMBER: 799-000-222-000 ACRES: 0.00
 LOCATION: Map 2720 28 001 Par 01 POSS INT 00000
 LIEN DATE ASSESSEE: SPRINT TELEPHONY PCS LP

IMPORTANT MESSAGES

Original bill date 09/06/2018
 PAY TAXES ONLINE: www.countyofnapa.org/tax
 PAY TAXES BY PHONE - Call 1-866-269-2015
 SUBJECT TO A SERVICE FEE



SPRINT TELEPHONY PCS LP
 PROPERTY TAX DEPT
 6500 SPRINT PARKWAY
 MAILSTOP: KSOPHLSA802
 OVERLAND PARK KS 66251-5333

000107 0025298



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	302,779
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	3,874,620
EXEMPTION (707) 250-8752		
TAX QUESTION (707) 253-4311		
TAX RATE (707) 253-4577		
VALUATION (707) 259-8740		
VESSEL (707) 253-4457		

NET TAXABLE VALUE 4,044,664 x 1.000000 = \$40,446.64

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

PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES
(707) 253-4477	00001	UNITARY DEBT SERVICE	4,044,664 1.103400 47,055.62

AGENCY TAXES + DIRECT CHARGES + FEES \$47,055.62

1ST INSTALLMENT DUE 11/1/2018 DELINQUENT AFTER 12/10/2018 \$43,751.13	2ND INSTALLMENT DUE 2/1/2019 DELINQUENT AFTER 04/10/2019 \$43,751.13	TOTAL TAXES \$87,502.26
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NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-222-000
 FEE NUMBER: 799-000-222-000
 DESCRIPTION: Map 2720 28 001 Par 01 POSS INT 000000672
 CURRENT OWNER:
 SPRINT TELEPHONY PCS LP
 PROPERTY TAX DEPT
 6500 SPRINT PARKWAY
 MAILSTOP: KSOPHLSA802
 OVERLAND PARK KS 66251-5333

2018-2019

MAKE CHECK PAYABLE TO:
 Napa County Tax Collector
 1195 Third Street Suite 108
 Napa, CA 94559

2nd
INSTALLMENT

TOTAL AMOUNT DUE 2/1/2019	\$43,751.13
AFTER APRIL 10, 2019 ADD 10% PENALTY + \$10 COST CHARGE	\$4,375.11
TOTAL DELINQUENT INSTALLMENT DUE	\$48,126.24
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2019	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/10/2019. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

7990002220007201800000043751136200004813624820180

NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-222-000
 FEE NUMBER: 799-000-222-000
 DESCRIPTION: Map 2720 28 001 Par 01 POSS INT 000000672
 CURRENT OWNER:
 SPRINT TELEPHONY PCS LP
 PROPERTY TAX DEPT
 6500 SPRINT PARKWAY
 MAILSTOP: KSOPHLSA802
 OVERLAND PARK KS 66251-5333

2018-2019

MAKE CHECK PAYABLE TO:
 Napa County Tax Collector
 1195 Third Street Suite 108
 Napa, CA 94559

1st
INSTALLMENT

THIS AMOUNT DUE 11/1/2018	\$43,751.13
AFTER DECEMBER 10, 2018 ADD 10% PENALTY	\$4,375.11
TOTAL DELINQUENT INSTALLMENT DUE	\$48,126.24
TO PAY TOTAL TAXES. RETURN BOTH STUBS BY DECEMBER 10, 2018 WITH PAYMENT OF	\$87,502.26

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 12/10/2018. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

79900022200072018000000437511361000004813624820180

VERIFY THE AUTHENTICITY OF THIS MULTI-TONE SECURITY DOCUMENT

CHECK BACKGROUND AREA CHANGES COLOR GRADUALLY FROM TOP TO BOTTOM.

SPRINT

P.O. Box 63670
Phoenix, AZ 85082-3670

Return Service Requested

Bank of America
Bank Of America, N.A.
Atlanta, DeKalb County, Georgia

641278
611

No. 14069955

CHECK DATE
09/26/2018

CHECK AMOUNT
\$*****87,502.26

PAY

87,502 DOLLARS AND 26 CENTS

-- 01 000012 16110 E 1 A727

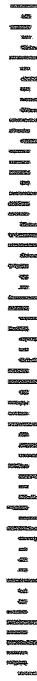
VOID IF NOT CASHED WITHIN 180 DAYS

COUNTY OF NAPA CA
TAX COLLECTOR
1195 THRID STREET
ROOM # 108
NAPA, CA 94559-3035

TO THE
ORDER
OF

Security features
included.
Details on back.

Authorized Signature



⑈14069955⑈ ⑆06112788⑆ 3299791352⑈


00198429

Endorse Here

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
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10/3/18 001638 274 707 Napa County Treasurer - Tax Collector