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DEC 28 2022

COUNTY OF NAPA
COUNTY EXECUTIVE OFFICE

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 \$45,493.03 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 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 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 \$91,926.50 (Exhibit 1) and paid by claimant in full on or about December 2nd, 2021 and April 4th, 2022 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$45,493.03 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



**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
ASMT NUMBER: 799-000-181-000	TAX RATE AREA: 090-000	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**
FEE NUMBER: 799-000-181-000	ACRES: 0.00	
LOCATION: Map 2733 28 002 Par 01 POSS INT 000000631		
LIEN DATE ASSESSEE: T-MOBILE WEST LLC		
 *****MIXED AADC 936 T-MOBILE WEST LLC DBA T-MOBILE PROPERTY TAX DEPARTMENT 12920 SE 38TH STREET BELLEVUE WA 98006		<div style="text-align: center;"> <h1>2021-2022</h1> </div>
1-0026573 000120 000006 0101 		

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	110,574
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	2,667,179
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	1,420,570
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		4,198,323 x 1.000000 = \$41,983.24

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

PHONE NUMBER	AGENCY ID	DESCRIPTION	ASSESSED VALUE	TAX RATE	TOTAL TAX
(707) 253-4577	00003	UNITARY DEBT SERVICE	4,198,323	1.189600	49,943.26

Acct # :223130235

Check # :3739894

Amount :45,963.25

Seq# :4570328498

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

3739894
12/02/2021
VID 2000030610

\$*45,963.25

*****Forty-Five Thousand Nine Hundred Sixty-Three Dollars And 25 Cents**

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 Hood

⑈0003739894⑈ ⑆021309379⑆ 223130235⑈

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4705837

12/02/2021 09:52:78 195 662 Napa County Tax Treasure - Tax Collector

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DEPOSITORY BANK ENDORSEMENT

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 - Complete alignment of the check is not authentic.
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 - No orange - green magnification on the back of this check.
 - Thermochromic heat sensitive "Secure" mark on back of check turns from orange to yellow when rubbed.

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 - Enhanced laid lines on the back of this check should be in place.
 - Warming Bands.
 - A fluorescent artificial watermark should appear on the back of this check when it is held at a 45 degree angle or viewed under a UV light.
 - A fluorescent artificial watermark should appear on the back of this check when it is held at a 45 degree angle or viewed under a UV light.

Acct #: 223130235

Check #: 3747696

Amount: 45,963.25

Seq#: 9570295584

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T-Mobile

T-MOBILE USA, INC.
12920 SE 38th Street
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60-937/213

3747696
04/04/2022
VID 2000030610

\$*45,963.25

***Forty-Five Thousand Nine Hundred Sixty-Three Dollars And 25 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]

⑈0003747696⑈ ⑆021309379⑆ 223130235⑈
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4713651



⑆000000042137 Napa County Tax Treasurer - Tax Collector

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Fluorescent artificial watermark should appear on the back of this check when it is held at a 45 degree angle or viewed under a UV light.
Microprint - Under magnification on the front of this check should read "T-MOBILE".
Security Bands - Embedded in the back of this check should be in color and contain a signature or the check is not authentic.
Heat Sensitive Ink - The front of this check should turn from orange to yellow when heated.

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