



**Sprint - Property Tax**

Mailstop: KSOPHK0110-1B504  
6100 Sprint Parkway  
Overland Park, KS 66251

**Contact Information:**

John McAdoo - Tax Manager  
john.mcadoo@sprint.com  
913-762-6356

December 4, 2018

**CLAIM FOR REFUND OF PROPERTY TAXES**

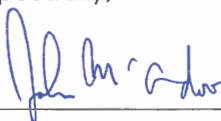
To: Board of Supervisors, County of Contra Costa, California.

The undersigned, as Property Tax Manager of Sprint Telephony PCS, L.P., 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 Contra Costa County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$101,352.84 in taxes levied for the fiscal year 2014-15. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was Sprint Telephony PCS, LP.
2. For fiscal year 2014-15, 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 Contra Costa 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 \$437,546.20 (See Attached) and paid by claimant in full on or about December 4, 2014 and April 7, 2015 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$101,352.84, 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 Contra Costa 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.

Respectfully,

 12/4/18  
\_\_\_\_\_

**SPRINT**

Sprint

P.O. Box 63670

No. 13114933

DATE: 11/21/2014

VENDOR NAME COUNTY OF CONTRA COSTA CA

VENDOR NO. 0000200228

INVOICE NO.	INVOICE DATE	DESCRIPTION	DISC. AMOUNT	NET AMOUNT
ALW089CA14PTAX112020	10/01/2014	Q'S ANN.L.WINN@SPRINT.COM	0.00	218,773.10

*Cleared  
12/4/14*

Please detach and retain this statement as your record of payment.

0.00

218,773.10



**SPRINT**

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

Return Service Requested

**Bank of America**

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

64-1278  
611

No. 13114933

CHECK DATE  
11/21/2014

CHECK AMOUNT  
\$\*\*\*\*218,773.10

PAY

**218,773 DOLLARS AND 10 CENTS**

VOID IF NOT CASHED WITHIN 180 DAYS

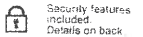
-- 01 000024 47291 E 1 A 27

TO THE  
ORDER  
OF

COUNTY OF CONTRA COSTA CA  
TAX COLLECTORS OFFICE  
P O BOX 631  
MARTINEZ, CA 94553-0063



*Authorized Signature*  
*Joseph J. Enteneuer*



**EXHIBIT "C"**

⑈ 13114933 ⑈ ⑆ 061112788 ⑆ 3299791352 ⑈

000024 1/1



DST 00077192



**CONTRA COSTA COUNTY**  
**RUSSELL V. WATTS, TREASURER-TAX COLLECTOR**  
**UNITARY PROPERTY TAX**  
**FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015**

ASSESSED TO:

Sprint Telephony PCS, LP  
6500 Sprint Parkway KS0PHL5A602  
Overland Park, KS 66251-5333

NOTICE DATE: October 17, 2014

ACCOUNT NUMBER: **2720**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$4,225,031	\$1,853,233	\$23,029,387	\$29,107,651
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.5032%	\$437,546.20	\$218,773.10	\$218,773.10

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2014-2015, as reported by the State Board of Equalization. Pursuant to Section 2503.2 of the Revenue & Taxation Code, all taxpayers making single or aggregate tax payment(s) of FIFTY THOUSAND DOLLARS (\$50,000) or more are required to send payments via electronic funds transfer (EFT) or by wire. If you have any questions, call (925) 957-2802 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Nicholas Thompson, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

EXHIBIT "C"

**SPRINT**

Sprint

P.O. Box 63670

No. 13227085

DATE: 04/02/2015

VENDOR NAME COUNTY OF CONTRA COSTA CA

VENDOR NO. 0000200228

INVOICE NO.	INVOICE DATE	DESCRIPTION	DISC. AMOUNT	NET AMOUNT
ALW089CA14PTAX040120	04/01/2015	Q'S ANN.L.WINN@SPRINT.COM	0.00	218,773.10
<i>Cleared 4/7/15</i>				
			0.00	218,773.10

Please detach and retain this statement as your record of payment.

000019 272



**SPRINT**

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

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Bank of America

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Atlanta, DeKalb County, Georgia

64-1278  
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No. 13227085

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218,773 DOLLARS AND 10 CENTS

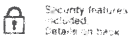
VOID IF NOT CASHED WITHIN 180 DAYS

-- 01 000019 16414 E 1 A 27

TO THE  
ORDER  
OF

COUNTY OF CONTRA COSTA CA  
TAX COLLECTORS OFFICE  
P O BOX 631  
MARTINEZ, CA 94553-0063

*Authorized Signature*  
*Joseph J. Eutenewer*



⑈ 13227085⑈ ⑆061112788⑆ 3299791352⑈

EXHIBIT "C"



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