

## CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President, Taxation of T-Mobile West LLC, 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 \$126,766.18 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 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 38<sup>th</sup> St. Bellevue, King County, Washington.
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 \$547,257.10 (Exhibit 1) and paid by claimant in full on or about December 2<sup>nd</sup>, 2014 and April 8<sup>th</sup>, 2015 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$126,766.18, 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



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

ASSESSED TO:

**T-Mobile**  
**12920 SE 38th Street**  
**Bellevue, WA 98006**

NOTICE DATE: October 17, 2014

ACCOUNT NUMBER: **2748**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$3,687,367	\$16,186,698	\$16,532,076	\$36,406,141
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.5032%	\$547,257.10	\$273,628.55	\$273,628.55

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.

PLEASE USE THE TOP PORTION FOR YOUR RECORDS

Exhibit 1

Contra Costa Tax Collector – 2014 Tax Year 1<sup>st</sup> Half Payment.

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Additional Data

Vendor  CONTRA COSTA COUNTY TAX COLLECTO... G/L Acc

Company Code  PO BOX 631

V040 TMO PCS Holdings LLC MARTINEZ Doc. no.

Line Item 1 / Invoice / 31

Amount  USD

Tax Code

Additional Data

Disc. base	<input type="text" value="273,628.55"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0 0.000 % 0 0.000 % 0"/>	
Bline Date	<input type="text" value="12/02/2014"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/>	<input type="text"/>
Pmnt Method	<input type="text" value="M"/> <input type="text" value="Pmt meth.supl."/> <input type="text" value="TX"/>		Payee	<input type="text"/>	
Clearing	<input type="text" value="12/05/2014"/> / <input type="text" value="1501628083"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA, San Francisco 1HP PTX 2014"/>			<input type="text" value="Long text"/>	

Contra Costa Tax Collector – 2014 Tax Year 2nd Half Payment.

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Display Document: Line Item 001

Additional Data

Vendor 2000021375 CONTRA COSTA COUNTY TAX COLLECTO... G/L Acc 44250010

Company Code V040 PO BOX 631

V040 TMO PCS Holdings LLC MARTINEZ Doc. no. 1100630007

Line Item 1 / Invoice / 31

Amount 273,628.55 USD

Tax Code

Additional Data

Disc. base	273,628.55	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0 0.000 % 0 0.000 % 0	
Bline Date	04/08/2015		Fixed		
Pmnt Block			Invoice ref.	/ / 0	
Pmt Method	M Pmt meth. supl. TX		Payee		
Clearing	04/14/2015 / 1500436376				
Assignment	WIRE				
Text	CA, San Francisco 2HP PTX 2014				Long text