

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 \$176,934.77 in taxes levied for the fiscal year 2015-16. 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 2015-16, 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 \$642,254.16 (Exhibit 1) and paid by claimant in full on or about December 8th, 2015 and April 4th, 2016 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$176,934.77, 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.

Dated: November 25th, 2019 at 12920 SE 38th St. Bellevue, Washington 98006.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

State of Washington
County of King

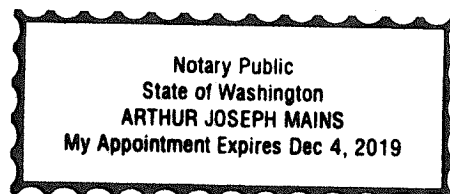
)SS:

On this, the 25th day of November, 20 19, before me a notary public, the undersigned officer, personally appeared Chris Miller, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained.

In witness hereof, I hereunto set my hand and official seal.

Arthur Joseph Mains

Notary Public





CONTRA COSTA COUNTY
RUSSELL V. WATTS, TREASURER-TAX COLLECTOR
UNITARY PROPERTY TAX
FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

ASSESSED TO:

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

NOTICE DATE: **October 06, 2015**

ACCOUNT NUMBER: **2748**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$3,687,367	\$20,221,735	\$16,588,670	\$40,497,772
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.5859%	\$642,254.16	\$321,127.08	\$321,127.08

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2013-2014, 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) 957-2828 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Danielle Goodbar, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

ACCOUNT NUMBER: **2748**

FISCAL YEAR: **2015 – 2016**

ISSUE DATE: **OCTOBER 06, 2015**

MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY
TAX COLLECTOR
P. O. BOX 631
MARTINEZ, CA 94553-0063

UNITARY
PROPERTY TAX BILL
(THIS STUB MUST
ACCOMPANY PAYMENT)

T-Mobile West, LLC

2ND

INSTALLMENT

DUE BY
FEB. 1, 2016 **\$321,127.08**

DELINQUENT
AFTER 5:00 P.M.
APR. 10, 2016
(INCLUDES 10% PENALTY + \$20 COST) **\$353,259.78**

TO PAY FULL TAX
BY DEC. 10, 2015 **\$642,254.16**

ACCOUNT NUMBER: **2748**

FISCAL YEAR: **2015 – 2016**

ISSUE DATE: **OCTOBER 06, 2015**

MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY
TAX COLLECTOR
P. O. BOX 631
MARTINEZ, CA 94553-0063

UNITARY
PROPERTY TAX BILL
(THIS STUB MUST
ACCOMPANY PAYMENT)

T-Mobile West, LLC

1ST

INSTALLMENT

DUE BY
NOV. 1, 2015 **\$321,127.08**

DELINQUENT
AFTER 5:00 P.M.
DEC. 10, 2015
(INCLUDES 10% PENALTY) **\$353,239.78**

TO ENSURE PROPER POSTING & CREDIT
OF PAYMENT, PLEASE SEND BACK
COUPONS ALONG WITH YOUR PAYMENTS.

Contra Costa Tax Collector – 2015 Tax Year 1st Half Payment:

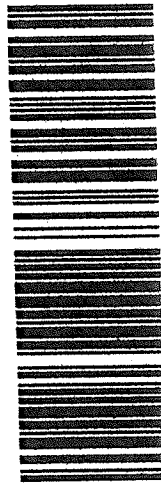
<div> Document Edit Goto Extras Environment System Help </div>											
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<div> Display Document: Line Item 001 </div>											
<div> Additional Data </div>											
Vendor <input type="text" value="2000021375"/> CONTRA COSTA COUNTY TAX COLLECTO... G/L Acc <input type="text" value="44250010"/>											
Company Code <input type="text" value="V040"/> PO BOX 631											
V040 TMO PCS Holdings LLC MARTINEZ Doc. no. <input type="text" value="1102242009"/>											
Line Item 1 / Invoice / 31											
Amount		<input type="text" value="321,127.08"/>		USD							
Tax Code		<input type="text"/>									
Additional Data											
Disc. base		<input type="text" value="321,127.08"/>		USD		Disc. Amount		<input type="text" value="0.00"/>		USD	
Payt Terms		<input type="text" value="00"/>		Days/percent		<input type="text" value="0"/> <input type="text" value="0.000"/> %		<input type="text" value="0"/> <input type="text" value="0.000"/> %		<input type="text" value="0"/>	
Bline Date		<input type="text" value="12/04/2015"/>		Fixed		<input type="text"/>					
Pmnt Block		<input type="text"/>		Invoice ref.		<input type="text"/>		/		<input type="text"/>	
Pmnt Method		<input type="text" value="M"/> Pmnt meth.supl.		<input type="text" value="TX"/>		Payee		<input type="text"/>			
Clearing		<input type="text" value="12/08/2015"/>		/		<input type="text" value="1501502005"/>					
Assignment		<input type="text" value="WIRE"/>									
Text		<input type="text" value="CA, San Francisco 1HP PTX 2015"/>									
										Long text	

Contra Costa Tax Collector – 2015 Tax Year 2nd Half Payment:

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<div> </div>											
<div> Display Document: Line Item 001 </div>											
<div> Additional Data </div>											
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.		1100628032	
Line Item 1 / Invoice / 31											
Amount		321,127.08		USD							
Tax Code											
Additional Data											
Disc. base		321,127.08		USD		Disc. Amount		0.00		USD	
Payt Terms		00		Days/percent		0		0.000		% 0	
Bline Date		04/05/2016		Fixed							
Pmnt Block											
Pmnt Method		M		Pmnt meth.supl.		TX		Invoice ref.		/ / 0	
Clearing		04/05/2016		/		1500390005		Payee			
Assignment		WIRE									
Text		CA, San Francisco 2HP PTX 2015								Long text	

T-Mobile

CERTIFIED MAIL



91 7199 9991 7038 9359 5980

neopost FIRST-CLASS MAIL
11/26/2019 \$004.15



ZIP 94506
041M12251335

RECEIVED
DEC 02 2019
CLERK BOARD OF SUPERVISORS
CONTRA COSTA CO.

Contra Costa Clerk of the Board
651 Pine Street,
1st Floor, Room 106,
Martinez, CA 94553

94553#1299 0001

