

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Contra Costa, 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 Contra Costa County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$140,725.74 in taxes levied for the fiscal year 2017-18. 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 2017-18, 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 \$501,297.22 (See Attached) and paid by claimant in full on or about November 30, 2017 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$140,725.74, 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: Friday, October 29, 2021 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



CONTRA COSTA COUNTY
RUSSELL V. WATTS, TREASURER-TAX COLLECTOR
UNITARY PROPERTY TAX
FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

ASSESSED TO:

Sprint Telephony PCS, LLC
6200 Sprint Pkwy KSOPHL5A602
Overland Park, KS 66251-5333

NOTICE DATE: **October 06, 2017**

ACCOUNT NUMBER: **2720**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$4,139,522	\$1,096,383	\$26,197,330	\$31,433,235
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.5948%	\$501,297.22	\$250,648.61	\$250,648.61

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2017-2018, 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: 2720	FISCAL YEAR: 2017 - 2018	ISSUE DATE: OCTOBER 06, 2017
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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)

DUE BY FEB. 1, 2018	\$250,648.61
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DELINQUENT AFTER 5:00 P.M. APR. 10, 2018 (INCLUDES 10% PENALTY + \$20 COST)	\$275,733.47
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TO PAY FULL TAX BY DEC. 10, 2017	\$501,297.22
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Sprint Telephony PCS, LLC

2ND

INSTALLMENT

ACCOUNT NUMBER: 2720	FISCAL YEAR: 2017 - 2018	ISSUE DATE: OCTOBER 06, 2017
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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)

DUE BY NOV. 1, 2017	\$250,648.61
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DELINQUENT AFTER 5:00 P.M. DEC. 10, 2017 (INCLUDES 10% PENALTY)	\$275,713.47
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TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.

Sprint Telephony PCS, LLC

1ST

INSTALLMENT

Endorse Here

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
Reserved for financial institution use

11/07/2017 00000419 2 FDO >4945085850<

07/2017 00000419 000006006

Security Features:
 Security Features
 Monogram Sign
 Security Series 1

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 * Security features are intact and in place.
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FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

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. 13884061

CHECK DATE
10/26/2017

CHECK AMOUNT
\$****501,297.22

PAY

501,297 DOLLARS AND 22 CENTS

VOID IF NOT CASHED WITHIN 180 DAYS

TO THE
ORDER
OF

-- 01 000033 35615 E 1 A727

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



⑈ 13884061 ⑆ ⑆061112788⑆ 3299791352⑈

Authorized Signature

Paul H.A. Robblee



Security features included. Details on back.

DST 00077182

TMobile

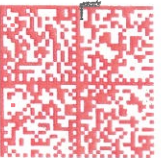
T-Mobile USA, Inc.
PO Box 12913, Shawnee Mission, KS 66282-2913

CERTIFIED MAIL

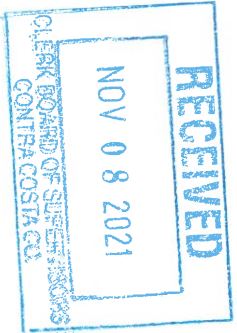


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ZIP 66251 \$ **004.28**⁰
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*Contra Costa Clerk of The Board
651 Pine Street, 1st Fl Rm 106
Martinez, CA 94553*

94553-12939

