

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 \$162,129.60 in taxes levied for the fiscal year 2018-19. In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was Sprint Spectrum LP.**
- 2. For fiscal year 2018-19, 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 \$551,932.70 (See Attached) and paid by claimant in full on or about November 30, 2018 (See Attached).**
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$162,129.60, 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: Monday, October 24, 2022 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation

VERIFY THE AUTHENTICITY OF THIS MULT-TONE SECURITY DOCUMENT.

SPRINT

Bank of America

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

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

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641228
611

No. 14101345

CHECK DATE
11/30/2018

CHECK AMOUNT
\$*****551,932.70

PAY

FIVE HUNDRED FIFTY-ONE THOUSAND NINE HUNDRED THIRTY-TWO DOLLARS AND 70 CENTS

VOID IF NOT CASHED WITHIN 180 DAYS

-- 01 000005 51254 E 1 A727

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



Authorized Signature



Security features included. Details on back.

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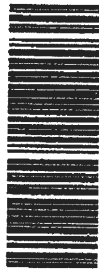
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T-Mobile

T-Mobile USA, Inc.
6160 Sprint Pkwy, KSOPH0401-CP7X, Overland Park, KS 66261

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