

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, PO Box 85021, 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 demands that the Board of Supervisors make its order directing the controller of said County to refund to claimant the sum of \$230,251.19 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 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 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 \$783,836.90 (Exhibit 1) and paid by claimant in full on or about December 7th, 2018 and April 5th, 2019 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$230,251.19, 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 in 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, 2018 TO JUNE 30, 2019

ASSESSED TO:

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

NOTICE DATE: **October 10, 2018**

ACCOUNT NUMBER: **2748**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$7,063,384	\$24,561,630	\$16,554,770	\$48,179,784
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6269%	\$783,836.90	\$391,918.45	\$391,918.45

This is your notice for UNITARY PROPERTY TAX in Contra Costa County for the fiscal year 2018-2019, 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: 2018 – 2019	ISSUE DATE: OCTOBER 10, 2018
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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)

2ND

INSTALLMENT

DUE BY FEB. 1, 2019	\$391,918.45
DELINQUENT AFTER 5:00 P.M. APR. 10, 2019 (INCLUDES 10% PENALTY + \$20 COST)	\$431,130.29
TO PAY FULL TAX BY DEC. 10, 2018	\$783,836.90

T-Mobile West, LLC

ACCOUNT NUMBER: 2748	FISCAL YEAR: 2018 – 2019	ISSUE DATE: OCTOBER 10, 2018
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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)

1ST

INSTALLMENT

DUE BY NOV. 1, 2018	\$391,918.45
DELINQUENT AFTER 5:00 P.M. DEC. 10, 2018 (INCLUDES 10% PENALTY)	\$431,110.29
TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.	

T-Mobile West, LLC

Contra Costa Tax Collector – 2018 Tax Year 1st Half Payment:


 Display Document: Line Item 001

     Additional Data

Vendor	2000021375	CONTRA COSTA COUNTY TAX COLLECTOR	G/L Acc	44250010
Company Code	V040	PO BOX 631		
	V040 TMO PCS Holdings LLC	MARTINEZ	Doc. no.	1102492080
Line Item 1 / Invoice / 31				

Amount	391,918.45	USD
Tax Code		


Additional Data

Disc. base	391,918.45	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0 0.000 % 0 0.000 % 0	
Blne Date	12/07/2018		Fixed		
Prnt Block			Invoice ref.	/ / 0	
Prnt Method	M Pmt meth.supl TX		Payee		
Clearing	12/12/2018 / 1501632028				
Assignment	WIRE				
Text	CA - San Francisco 1HP PPTX 2018				

Contra Costa Tax Collector – 2018 Tax Year 2nd Half Payment:


 Display Document: Line Item 001

      Additional Data

Vendor	2000021375 	CONTRA COSTA COUNTY TAX COLLECTOR	G/L Acc	44250010
Company Code	V040	PO BOX 631		
V040 TMO PCS Holdings LLC		MARTINEZ	Doc. no.	1100646137
Line Item 1 / Invoice / 31				

Amount	391,918.45	USD
Tax Code		

Additional Data

Disc. base	391,918.45	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0 0.000 % 0	0.000 % 0
Blne Date	04/05/2019		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.spl. TX		Payee		
Clearing	04/11/2019 / 1500466021				
Assignment	WIRE				
Text	CA - San Francisco 2HP PPTX 2018				 Long text

T-Mobile

T-Mobile USA, Inc.
PO Box 85021, Bellevue, WA 98015-8521



Label 850-PS, Oct. 2016
Priority Sortal

neopost
10/25/2022
US POSTAGE \$005.44⁹



RECEIVED
OCT 28 2022
By COB

Contra Costa County Clerk of the
Board of Supervisors
1025 Escobar Street, 1st Floor
Martinez, CA 94553

