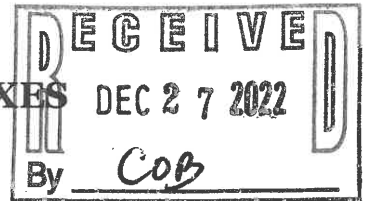


**CLAIM FOR REFUND OF PROPERTY TAXES**



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 \$244,654.53 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 \$800,407.10 (Exhibit 1) and paid by claimant in full on or about December 3<sup>rd</sup>, 2019 and April 9<sup>th</sup>, 2020 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$244,654.53, 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: Tuesday, December 20, 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, 2019 TO JUNE 30, 2020**

ASSESSED TO:

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

NOTICE DATE: **October 07, 2019**

ACCOUNT NUMBER: **2748**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$6,321,807	\$25,245,314	\$15,892,536	\$47,459,657
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6865%	\$800,407.10	\$400,203.55	\$400,203.55

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2019-2020, 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: <b>2748</b>	FISCAL YEAR: <b>2019 – 2020</b>	ISSUE DATE: <b>OCTOBER 07, 2019</b>
-----------------------------	---------------------------------	-------------------------------------

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, 2020	\$400,203.55
DELINQUENT AFTER 5:00 P.M. APR. 10, 2020 (INCLUDES 10% PENALTY + \$20 COST)	\$440,243.90
TO PAY FULL TAX BY DEC. 10, 2019	\$800,407.10

T-Mobile West, LLC

**2<sup>ND</sup>**  
**INSTALLMENT**

ACCOUNT NUMBER: <b>2748</b>	FISCAL YEAR: <b>2019 – 2020</b>	ISSUE DATE: <b>OCTOBER 07, 2019</b>
-----------------------------	---------------------------------	-------------------------------------

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, 2019	\$400,203.55
DELINQUENT AFTER 5:00 P.M. DEC. 10, 2019 (INCLUDES 10% PENALTY)	\$440,223.90
TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.	

T-Mobile West, LLC

**1<sup>ST</sup>**  
**INSTALLMENT**

Contra Costa Tax Collector – 2019 Tax Year 1st Half Payment:

 Display Document: Line Item 001


      Additional Data

Vendor	<input type="text" value="2000021375"/>	CONTRA COSTA COUNTY TAX COLLECTOR	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="1102546000"/>

Line Item 1 / Invoice / 31

Amount	<input type="text" value="400,203.55"/>	USD
Tax Code	<input type="text"/>	

Additional Data

Disc. base	<input type="text" value="400,203.55"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/>	
Blne Date	<input type="text" value="12/03/2019"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/> / <input type="text"/> / <input type="text" value="0"/>	
Pmt Method	<input type="text" value="M"/> Pmt meth.supl. <input type="text" value="TX"/>		Payee	<input type="text"/>	
Clearing	<input type="text" value="12/12/2019"/> / <input type="text" value="1501578011"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - San Francisco 1HP PPTX 2019"/>			 Long text	

Contra Costa Tax Collector – 2019 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.	1100682005
Line Item 1 / Invoice / 31				

Amount	400,203.55	USD
Tax Code		

Additional Data

Disc. base	400,203.55	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0 0.000 % 0
Blne Date	04/09/2020		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Clearing	04/15/2020 / 1500456005				
Assignment	WIRE				
Text	CA - San Francisco 2HP PPTX 2019				 Long text

**T-Mobile**

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



9489 0090 0027 6428 6531 51

Label 880-FB, Oct. 2015  
Pitney Bowes



**US POSTAGE**  
ZIP 98006 \$ **005.44**  
02 4W  
0000389239DEC 22 202

**RECEIVED**  
DEC 27 2022  
By *ODB*

*Contra Costa County Clerk of the Board  
1025 Esobar St, 1st Fl  
Martinez, CA 94553*

