

RECEIVED

JAN 27 2023

**CLERK BOARD OF SUPERVISORS
CONTRA COSTA CO.**

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Contra Costa, California.

The undersigned, as Senior Vice President - Taxation of Sprint Spectrum, 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 \$188,942.76 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 Sprint Spectrum LP.
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 \$618,142.00 (See Attached) and paid by claimant in full on or about November 30, 2019 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$188,942.76, 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: Wednesday, December 21, 2022 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$4,084,536	\$1,865,992	\$30,701,801	\$36,652,329
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.6865%	\$618,141.52	\$309,070.76	\$309,070.76

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: 2720	FISCAL YEAR: 2019 – 2020	ISSUE DATE: OCTOBER 07, 2019
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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, 2020	\$309,070.76
DELINQUENT AFTER 5:00 P.M. APR. 10, 2020 (INCLUDES 10% PENALTY + \$20 COST)	\$339,997.83
TO PAY FULL TAX BY DEC. 10, 2019	\$618,141.52

Sprint Spectrum LP

2ND

INSTALLMENT

ACCOUNT NUMBER: 2720	FISCAL YEAR: 2019 – 2020	ISSUE DATE: OCTOBER 07, 2019
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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, 2019	\$309,070.76
DELINQUENT AFTER 5:00 P.M. DEC. 10, 2019 (INCLUDES 10% PENALTY)	\$339,977.83
TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.	

Sprint Spectrum LP

1ST

INSTALLMENT

VERIFY THE AUTHENTICITY OF THIS MULTI-TONE SECURITY DOCUMENT.

CHECK BACKGROUND AREA CHANGES COLOR GRADUALLY FROM TOP TO BOTTOM.

SPRINT

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

Return Service Requested

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

641278
611

No. 14258178

CHECK DATE
10/21/2019

CHECK AMOUNT
\$****618,141.52

PAY

SIX HUNDRED EIGHTEEN THOUSAND ONE HUNDRED FORTY-ONE DOLLARS AND 52 CENTS

-- 01 000008 50802 E 1 A727

VOID IF NOT CASHED WITHIN 180 DAYS

TO THE
ORDER
OF

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



Authorized Signature

Security features included. Details on back.

⑆ 14258178⑆ ⑆ 061112788⑆ 3299791352⑆

Security Features

Results of document alteration

Security System

Microprint

Watermark

Color

Size

Weight

Thickness

Material

Color

Size

Weight

Thickness

Material

The security features listed below, as well as those not listed, could indicate forgeries.

1/14/2019 00000401 1 FDO >4945085850<
 14/2019 00000401 3

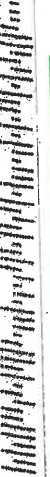
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
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Endorse Here

X

MEMO

CERTIFIED MAIL



7018 0040 0000 3930 5479

T-Mobile USA, Inc.
6160 Sprint Pkwy, KSOPHI0401-4CPTX, Overland Park, KS 66251



US POSTAGE

ZIP 66251 \$
02 4M
00003892411

RECEIVED
JAN 27 2023
CLERK BOARD OF SUPERVISORS
CONTRA COSTA CO.

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