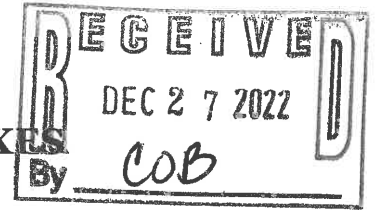


CLAIM FOR REFUND OF PROPERTY TAXES



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 \$311,704.04 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$854,852.98 (Exhibit 1) and paid by claimant in full on or about December 3rd, 2020 and April 2nd, 2021 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$311,704.04, 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, 2020 TO JUNE 30, 2021

ASSESSED TO:

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

NOTICE DATE: **October 26, 2020**

ACCOUNT NUMBER: **2748**

| VALUATION | | | |
|-------------------------|---------------|-------------------|----------------------|
| Land | Improvements | Personal Property | Total Assessed Value |
| \$6,181,790 | \$25,767,949 | \$14,712,542 | \$46,662,281 |
| Assessed Value Tax Rate | Total Tax Due | First Installment | Second Installment |
| 1.8320% | \$854,852.98 | \$427,426.49 | \$427,426.49 |

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2020-2021, 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: 2020 - 2021 | ISSUE DATE: OCTOBER 26, 2020 |
|-----------------------------|---------------------------------|-------------------------------------|

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, 2021 \$427,426.49

DELINQUENT
 AFTER 5:00 P.M. \$470,189.13
 APR. 10, 2021
 (INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX \$854,852.98
 BY DEC. 10, 2020

T-Mobile West, LLC

| | | |
|-----------------------------|---------------------------------|-------------------------------------|
| ACCOUNT NUMBER: 2748 | FISCAL YEAR: 2020 - 2021 | ISSUE DATE: OCTOBER 26, 2020 |
|-----------------------------|---------------------------------|-------------------------------------|

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, 2020 \$427,426.49

DELINQUENT
 AFTER 5:00 P.M. \$470,169.13
 DEC. 10, 2020
 (INCLUDES 10% PENALTY)

TO ENSURE PROPER POSTING & CREDIT
 OF PAYMENT, PLEASE SEND BACK
 COUPONS ALONG WITH YOUR PAYMENTS.

T-Mobile West, LLC

Contra Costa County Tax Collector – 2020 Tax Year 1st Half Payment:

 Display Document: Line Item 001

      Additional Data

Vendor CONTRA COSTA COUNTY TAX COLLECTOR G/L Acc

Company Code PO BOX 631

V040 TMO PCS Holdings LLC MARTINEZ

Doc. no.

Line Item 1 / Invoice / 31

Amount USD

Tax Code

Additional Data

Disc. base USD Disc. Amount USD

Payt Terms Days/percent % %

Bline Date Fixed


Pmnt Block Invoice ref. / /

Pmt Method M Pmt meth.supl. TX Payee

Clearing /

Assignment

Text

 Long text

Contra Costa County Tax Collector – 2020 Tax Year 2nd Half Payment:


 Display Document: Line Item 001

      Additional Data

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

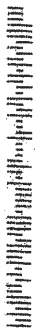
Amount USD
 Tax Code

Additional Data

| | | | | | |
|------------|---|-----|--------------|--|-----|
| Disc. base | <input type="text" value="427,426.49"/> | 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"/> | |
| Bline Date | <input type="text" value="04/02/2021"/> | | 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 checked="" type="checkbox"/> Pmt meth.supl. <input type="checkbox"/> TX | | Payee | <input type="text"/> | |
| Clearing | <input type="text" value="04/22/2021"/> / <input type="text" value="1500576386"/> | | | | |
| Assignment | <input type="text" value="WIRE"/> | | | | |
| Text | <input type="text" value="CA - San Francisco 2HP PPTX 2020"/> | | |  Long text | |

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

T-Mobile



UNITED STATES POSTAL SERVICE
CERTIFIED MAIL



9449 0090 0027 6428 6650 49

Label 890-PB, Oct. 2015
Pitney Bowes



RECEIVED
DEC 27 2022
By COB

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