

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 \$360,642.03 in taxes levied for the fiscal year 2021-22. In support of said claim, the undersigned states:

- 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 2021-22, 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 \$1,005,238.46 (Exhibit 1) and paid by claimant in full on or about December 2nd, 2021 and April 4th, 2022 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$360,642.03, 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 XIIIA, 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, 2021 TO JUNE 30, 2022

ASSESSED TO:

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

NOTICE DATE:

October 14, 2021

ACCOUNT NUMBER: 2748

VALUATION						
Land	Improvements	Personal Property	Total Assessed Value			
\$6,181,790	\$29,776,315	\$19,372,062	\$55,330,167			
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment			
1.8168%	\$1,005,238.46	\$502,619.23	\$502,619.23			

This is your notice for UNITARY PROPERTY TAX in Contra Costa County for the fiscal year 2021-2022, 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) 608-9512 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Marcela Perez, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

ACCOUNT NUMBER: 2748 FISCAL YEAR: 2021 - 2022 ISSUE DATE: OCTOBER 14, 2021

MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY TAX COLLECTOR P. O. BOX 631 MARTINEZ, CA 94553-0063

T-Mobile West, LLC

UNITARY PROPERTY TAX BILL (THIS STUB MUST **ACCOMPANY PAYMENT)**

INSTALLMENT

DUE BY \$502,619.23 FEB. 1, 2022 DELINQUENT \$552,901.15 AFTER 5:00 P.M. APR. 10, 2022 (INCLUDES 10% PENALTY + \$20 COST) TO PAY FULL TAX \$1,005,238,46 BY DEC. 10, 2021

ACCOUNT NUMBER: 2748 FISCAL YEAR: 2021 - 2022 ISSUE DATE: OCTOBER 14, 2021

MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY TAX COLLECTOR P. O. BOX 631 MARTINEZ, CA 94553-0063

T-Mobile West, LLC

UNITARY PROPERTY TAX BILL (THIS STUB MUST ACCOMPANY PAYMENT)

INSTALLMENT

DUE BY NOV. 1, 2021

\$502,619.23

DELINQUENT AFTER 5:00 P.M.

\$552,881,15

DEC. 10, 2021

(INCLUDES 10% PENALTY)

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

Contra Costa County Tax Collector – 2021 Tax Year 1st Half Payment:

Display Document: Line Item 001								
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Contra Costa County Tax Collector – 2021 Tax Year 2nd Half Payment:

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Company Code V040 PO BOX 631								
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Tax Code								
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Assignment	WIRE							
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Sprint dba T-Mobile, PO Box 85022, Bellevue, WA 98015-8522 T-Mobile USA, Inc.



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





Label 890-PB, Oct. 2015 Pitney Bowes





