

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 \$79,250.06 in taxes levied for the fiscal year 2021-22. 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 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 \$220,898.28 (See Attached) and paid by claimant in full on or about December 2nd, 2021 and April 4th, 2022 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$79,250.06, 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: Thursday, December 22, 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:

Sprint Spectrum LP
PO Box 85022
Bellevue, WA 98015-8522

NOTICE DATE: **October 14, 2021**

ACCOUNT NUMBER: **2720**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$4,084,536	\$165,467	\$7,908,644	\$12,158,647
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8168%	\$220,898.28	\$110,449.14	\$110,449.14

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: 2720	FISCAL YEAR: 2021 – 2022	ISSUE DATE: OCTOBER 14, 2021
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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, 2022	\$110,449.14
DELINQUENT AFTER 5:00 P.M. APR. 10, 2022 (INCLUDES 10% PENALTY + \$20 COST)	\$121,514.05
TO PAY FULL TAX BY DEC. 10, 2021	\$220,898.28

Sprint Spectrum LP

2ND

INSTALLMENT

ACCOUNT NUMBER: 2720	FISCAL YEAR: 2021 – 2022	ISSUE DATE: OCTOBER 14, 2021
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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, 2021	\$110,449.14
DELINQUENT AFTER 5:00 P.M. DEC. 10, 2021 (INCLUDES 10% PENALTY)	\$121,494.05
TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.	

Sprint Spectrum LP

1ST

INSTALLMENT

Contra Costa County Tax Collector – 2021 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 USA, Inc. MARTINEZ

Doc. no.

Line Item 1 / Invoice / 31

Amount USD

Tax Code

Additional Data

Disc. base USD Disc. Amount USD

Payt Terms Days/percent % %

Blne Date Fixed


Pmnt Block Invoice ref. / /

Pmt Method Pmt meth.supl. TX Payee

Clearing /

Assignment

Text

 Long text

Contra Costa County Tax Collector – 2021 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 USA, Inc. MARTINEZ Doc. no.
 Line Item 1 / Invoice / 31

Amount USD
 Tax Code

Additional Data

Disc. base	<input type="text" value="110,449.14"/>	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="04/04/2022"/>		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="04/17/2022"/> / <input type="text" value="1500324286"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - S099 2HP PPTX 2021"/>				 Long text

T-Mobile

T-Mobile USA, Inc.
70 Box 85021, Bellevue, WA 98015-3521



Label 880-PB, Oct. 2015
Pinney Bowes



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U.S. POSTAGE PAID
BELLEVUE, WA
98006-0000
D
MPO/INT
\$5.44
R230-0M115865-06

RECEIVED
JAN 09 2023
By *COB*

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

