

## 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 LP, PO Box 85022, Bellevue, Washington 98015, the claimant herein, hereby makes this claim for partial 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 \$16,460.68 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April 2023.] 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 2022-23, 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 \$88,919.86 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about December 6<sup>th</sup>, 2022 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$16,460.68, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:
  - 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* (1985) 37 Cal.3d 859.

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 29, 2022 in Dallas, Texas.

*Chris Miller*

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Signature

Christopher Miller, Senior Vice President, Taxation



**CONTRA COSTA COUNTY**  
**RUSSELL V. WATTS, TREASURER-TAX COLLECTOR**  
**UNITARY PROPERTY TAX**  
**FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023**

ASSESSED TO:

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

NOTICE DATE: **September 26, 2022**

ACCOUNT NUMBER: **2720**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$3,349,241	\$20,149	\$1,437,349	\$4,806,739
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8499%	\$88,919.86	\$44,459.93	\$44,459.93

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2022-2023, 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: <b>2720</b>	FISCAL YEAR: <b>2022 – 2023</b>	ISSUE DATE: <b>SEPTEMBER 26, 2022</b>
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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, 2023	\$44,459.93
DELINQUENT AFTER 5:00 P.M. APR. 10, 2023 (INCLUDES 10% PENALTY + \$20 COST)	\$48,925.92
TO PAY FULL TAX BY DEC. 10, 2022	\$88,919.86

Sprint Spectrum LP

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

ACCOUNT NUMBER: <b>2720</b>	FISCAL YEAR: <b>2022 – 2023</b>	ISSUE DATE: <b>SEPTEMBER 26, 2022</b>
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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, 2022	\$44,459.93
DELINQUENT AFTER 5:00 P.M. DEC. 10, 2022 (INCLUDES 10% PENALTY)	\$48,905.92
TO ENSURE PROPER POSTING & CREDIT OF PAYMENT, PLEASE SEND BACK COUPONS ALONG WITH YOUR PAYMENTS.	

Sprint Spectrum LP

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

Contra Costa County Tax Collector – 2022 Tax Year 1st 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 USA, Inc.		MARTINEZ	Doc. no.	1102311284

Line Item 1 / Invoice / 31

Amount	44,459.93	USD
Tax Code		

Additional Data

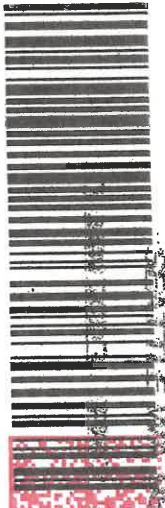
Disc. base	44,459.93	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0
Blinc Date	12/07/2022		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmnt Method	M Pmt meth.supl.	TX	Payee		
Assignment	WIRE				
Text	CA - S099 1HP PPTX 2022				 Long text

# T-Mobile

T-Mobile USA, Inc.  
12920 SE 38th St, Bellevue, WA 98006-1350

UNITED STATES  
POSTAL SERVICE

CERTIFIED MAIL



9489 0090 0027 6428 6915 29

Label 890-PS Oct. 2015  
Elsey Bowles

US POSTAGE  
ZIP 98006  
02 4W  
0000389239 JAN 03 2023  
\$004.81

RECEIVED  
JAN 06 2023  
By CDB

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

94553-128899

