

## **CLAIM FOR REFUND OF PROPERTY TAXES**

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

The undersigned, as Senior Vice President - Taxation of Sprint Communications Company, LP, 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 \$14,212.20 in taxes levied for the fiscal year 2022-23. In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was Sprint Communications Company, 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 \$38,386.82 (See Attached) and paid by claimant in full on or about December 6th, 2022 (See Attached).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$14,212.20, 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

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:

NOTICE DATE:

**September 26, 2022** 

ACCOUNT NUMBER: 2014

Sprint Communications Co., L.P.

Attn: Traci Johnson PO Box 85022

Bellevue, WA 98015-8522

VALUATION						
Land	Improvements \$623,299	Personal Property	Total Assessed Value			
\$551,600		\$900,177	\$2,075,076			
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment			
1.8499%	\$38,386.82	\$19,193.41	\$19,193.41			

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 taxpavers 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: 2014 FISCAL YEAR: 2022 - 2023 ISSUE DATE: SEPTEMBER 26,2022

MAKE CHECK PAYABLE TO:

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

Sprint Communications Co., L.P.

UNITARY PROPERTY TAX BILL (THIS STUB MUST ACCOMPANY PAYMENT)

INSTALLMENT

DUE BY \$19,193.41 FEB. 1, 2023

DELINQUENT \$21,132,75 AFTER 5:00 P.M. APR. 10, 2023

(INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX \$38,386.82 BY DEC. 10, 2022

ACCOUNT NUMBER: 2014 FISCAL YEAR: 2022 - 2023 ISSUE DATE: SEPTEMBER 26,2022

MAKE CHECK PAYABLE TO:

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

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UNITARY PROPERTY TAX BILL (THIS STUB MUST ACCOMPANY PAYMENT)

INSTALLMENT

**DUE BY** \$19,193,41 NOV. 1. 2022

DELINQUENT AFTER 5:00 P.M. \$21,112,75 DEC. 10, 2022

(INCLUDES 10% PENALTY)

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

# Contra Costa County Tax Collector – 2022 Tax Year Full Payment:

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