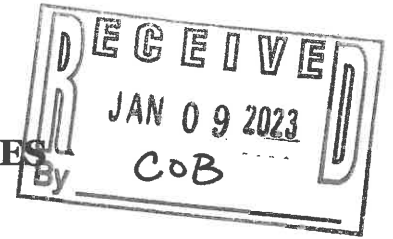


CLAIM FOR REFUND OF PROPERTY TAXES



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 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 \$245,440.47 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 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 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 \$1,325,858.70 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about December 6th, 2022 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$245,440.47, 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:

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

NOTICE DATE: **September 26, 2022**

ACCOUNT NUMBER: **2748**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$7,087,427	\$38,358,300	\$26,226,186	\$71,671,913
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8499%	\$1,325,858.70	\$662,929.35	\$662,929.35

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: 2748	FISCAL YEAR: 2022 – 2023	ISSUE DATE: SEPTEMBER 26,2022
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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** **\$662,929.35**

DELINQUENT
 AFTER 5:00 P.M. **\$729,242.28**
APR. 10, 2023
 (INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX **\$1,325,858.70**
 BY **DEC. 10, 2022**

T-Mobile West, LLC

2ND

INSTALLMENT

ACCOUNT NUMBER: 2748	FISCAL YEAR: 2022 – 2023	ISSUE DATE: SEPTEMBER 26,2022
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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** **\$662,929.35**

DELINQUENT
 AFTER 5:00 P.M. **\$729,222.28**
DEC. 10, 2022
 (INCLUDES 10% PENALTY)

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

T-Mobile West, LLC

1ST

INSTALLMENT

Contra Costa County Tax Collector – 2022 Tax Year 1st Half Payment:


 Display Document: Line Item 001

      Additional Data

Vendor	<input type="text" value="2000021375"/>	CONTRA COSTA COUNTY TAX COLLECTOR	G/L Acc	<input type="text" value="44250010"/>
Company Code	<input type="text" value="V040"/>	PO BOX 631		
V040 TMO USA, Inc.		MARTINEZ	Doc. no.	<input type="text" value="1102311274"/>
Line Item 1 / Invoice / 31				

Amount	<input type="text" value="662,929.35"/>	USD
Tax Code	<input type="text"/>	

Additional Data

Disc. base	<input type="text" value="662,929.35"/>	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="12/07/2022"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/> / <input type="text"/> / <input type="text" value="0"/>	
Pmnt Method	<input checked="" type="checkbox"/> Prnt meth.supl. <input type="checkbox"/> TX		Payee	<input type="text"/>	
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - San Francisco 1HP PPTX 2022"/>			 Long text	

T-Mobile

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

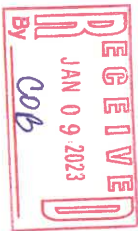
UNITED STATES POSTAL SERVICE
CERTIFIED MAIL



9489 0090 0027 6428 6526 73

Label 890-PB, Oct. 2015
Pitney Bowes

USPS
ZIP 9800
02 4W
0000385



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