

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 \$220,399.68 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$604,449.42 (See Attached) and paid by claimant in full on or about November 30, 2020 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$220,399.68, 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: Wednesday, December 21, 2022 at 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, 2020 TO JUNE 30, 2021

ASSESSED TO

Sprint Spectrum LP
6500 Sprint Pkwy KSOPHL5A602
Overland Park, KS 66251-5333

NOTICE DATE: **October 26, 2020**

ACCOUNT NUMBER: **2720**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$4,084,536	\$1,725,724	\$27,183,704	\$32,993,964
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8320%	\$604,449.42	\$302,224.71	\$302,224.71

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2020-2021, 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) 957-2828 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN. Danielle Goodbar, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

ACCOUNT NUMBER: 2720	FISCAL YEAR: 2020 - 2021	ISSUE DATE: OCTOBER 26, 2020
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MAKE CHECK PAYABLE TO:

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

Sprint Spectrum LP

UNITARY
PROPERTY TAX BILL
 (THIS STUB MUST
 ACCOMPANY PAYMENT)

2ND

INSTALLMENT

DUE BY
FEB. 1, 2021 **\$302,224.71**

DELINQUENT
AFTER 5:00 P.M. **\$332,467.18**
APR. 10, 2021
 (INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX **\$604,449.42**
BY DEC. 10, 2020

ACCOUNT NUMBER: 2720	FISCAL YEAR: 2020 - 2021	ISSUE DATE: OCTOBER 26, 2020
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MAKE CHECK PAYABLE TO:

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

Sprint Spectrum LP

UNITARY
PROPERTY TAX BILL
 (THIS STUB MUST
 ACCOMPANY PAYMENT)

1ST

INSTALLMENT

DUE BY
NOV. 1, 2020 **\$302,224.71**

DELINQUENT
AFTER 5:00 P.M. **\$332,447.18**
DEC. 10, 2020
 (INCLUDES 10% PENALTY)

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

VERIFY THE AUTHENTICITY OF THIS MULTI-TONE SECURITY DOCUMENT.

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SPRINT

P.O. Box 63670
Phoenix, AZ 85082-3670

Return Service Requested

Bank of America
Bank of America, N.A.
Atlanta, DeKalb County, Georgia

64.1278
611

No. 14450043

CHECK DATE
12/01/2020

CHECK AMOUNT
\$*****604,449.42

PAY

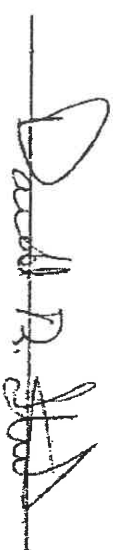
SIX HUNDRED FOUR THOUSAND FOUR HUNDRED FORTY-NINE DOLLARS AND 42 CENTS

-- 01 000004 95334 E 1 A727

COUNTY OF CONTRA COSTA CA
TAX COLLECTORS OFFICE
P O BOX 631
MARTINEZ, CA 94553-0063

VOID IF NOT CASHED WITHIN 180 DAYS

Authorized Signature



 Security features included. Details on back.



⑈ 14450043⑈ ⑆061112788⑆ 3299791352⑈

Endorse Here

X

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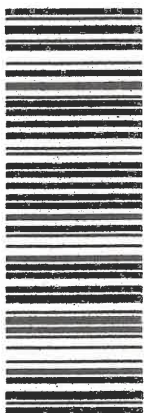


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T-Mobile



7018 0040 0000 3930 5257

T-Mobile USA, Inc.
6160 Sprint Pkwy, KSOPH0401-4OPTX, Overland Park, KS 66251

RECEIVED
JAN 31 2023
CLERK BOARD OF SUPERVISORS
CONTRA COSTA CO.

Contra Costa Clerk of Board
651 Pine Street, 1st Fl Room 106
Martinez, CA 94553



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