

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Shasta, 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 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 \$9,780.75 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 Shasta 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 \$59,832.30 (Exhibit 1) and paid by claimant in full on or about December 3rd, 2019 and April 9th, 2020 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$9,780.75 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 Shasta 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: Tuesday, December 20, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation






SHASTA COUNTY 2019 - 2020 PROPERTY TAX BILL

9/27/2019
11:55:43AM

Lori J. Scott, Treasurer/Tax Collector

P O Box 991830 Redding CA 96099 (530)225-5511

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

PROPERTY INFORMATION - TAX YEAR: 2019		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-127-000	TAX RATE AREA: 000-001
FEE NUMBER:	799-000-127-000	ACRES: 000000444
LOCATION:	Map 2748 45 001	Par 01 POS INT 000000444
ASSESSED OWNER:	T-MOBILE WEST LLC	
T-MOBILE WEST LLC DBA T-MOBILE 12920 SE 38TH STREET BELLEVUE WA 98006		Original bill date 09/19/2019 PENALTY IS CHARGED ON LATE POSTMARKS. PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us PAY TAXES BY PHONE: 1-844-382-4430 2019-2020      **SUBJECT TO A CONVENIENCE FEE**

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES	X	TAX RATE /100 = COUNTY TAXES
TAX COLLECTOR (530) 225-5511	LAND	44,430		
VALUATIONS (530) 225-3600				
EXEMPTIONS (530) 225-3636				
TAX RATES (530) 225-5199	STRUCTURAL IMPROVEMENTS	2,195,230		
PERS PROP (530) 225-3640	PERSONAL PROPERTY	2,261,377		
ADDRESS CHANGES (530) 225-3600				
GENERAL (530) 225-5511				

NET TAXABLE VALUE 4,501,037 1.000000 45,010.38

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100 = AGENCY TAXES
	00003	UNITARY TAX D.S.	4,501,037	.329300 14,821.92

1ST INSTALLMENT \$29,916.15	2ND INSTALLMENT \$29,916.15	TOTAL TAXES \$59,832.30
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 4/10/2020	

SHASTA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB	
ASMT NUMBER:	799-000-127-000
FEE NUMBER:	799-000-127-000
LOCATION:	Map 2748 45 001 Par 01 POS INT 000000444
CURRENT OWNER:	T-MOBILE WEST LLC
	DBA T-MOBILE
	12920 SE 38TH STREET
	BELLEVUE WA 98006
MAKE CHECK PAYABLE TO: Lori J. Scott, Treasurer/Tax Collector PO Box 991830 Redding CA 96099-1830	
2019-2020 2ND	
IF PAID BY 4/10/2020 \$29,916.15	
DELINQUENT AFTER 4/10/2020 (INCLUDES 10% PENALTY OF \$2,991.61 AND \$10.00 COST) \$32,917.76	

799000127000320198000029916155200003291776420198

SHASTA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB	
ASMT NUMBER:	799-000-127-000
FEE NUMBER:	799-000-127-000
LOCATION:	Map 2748 45 001 Par 01 POS INT 000000444
CURRENT OWNER:	T-MOBILE WEST LLC
	DBA T-MOBILE
	12920 SE 38TH STREET
	BELLEVUE WA 98006
MAKE CHECK PAYABLE TO: Lori J. Scott, Treasurer/Tax Collector PO Box 991830 Redding CA 96099-1830	
2019-2020 1ST	
IF PAID BY 12/10/2019 \$29,916.15	
DELINQUENT AFTER 12/10/2019 (INCLUDES 10% PENALTY OF \$2,991.61) \$32,907.76	
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2019 \$59,832.30	

799000127000320198000029916155100003290776620198

Shasta Tax Collector – 2019 Tax Year 1st Half Payment:



Display Document: Line Item 001



Additional Data

Vendor COUNTY OF SHASTA CA

G/L Acc

Company Code PO BOX 991830

V040 TMO PCS Holdings LLC REDDING

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

Shasta Tax Collector – 2019 Tax Year 2nd Half Payment:



Display Document: Line Item 001



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G/L Acc

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Doc. no.

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Pmnt Block

Invoice ref. / /

Pmt Method Pmt meth.supl. TX

Payee

Clearing /

Assignment

Text



Long text