## RECEIVED DEC 2 7 2022 CLERK OF THE BOARD

## 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:

- 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 38<sup>th</sup> 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 3<sup>rd</sup>, 2019 and April 9<sup>th</sup>, 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

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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 XIIIA, 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

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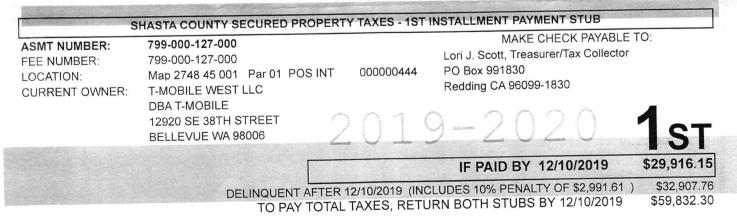
Christopher Miller, Senior Vice President, Taxation

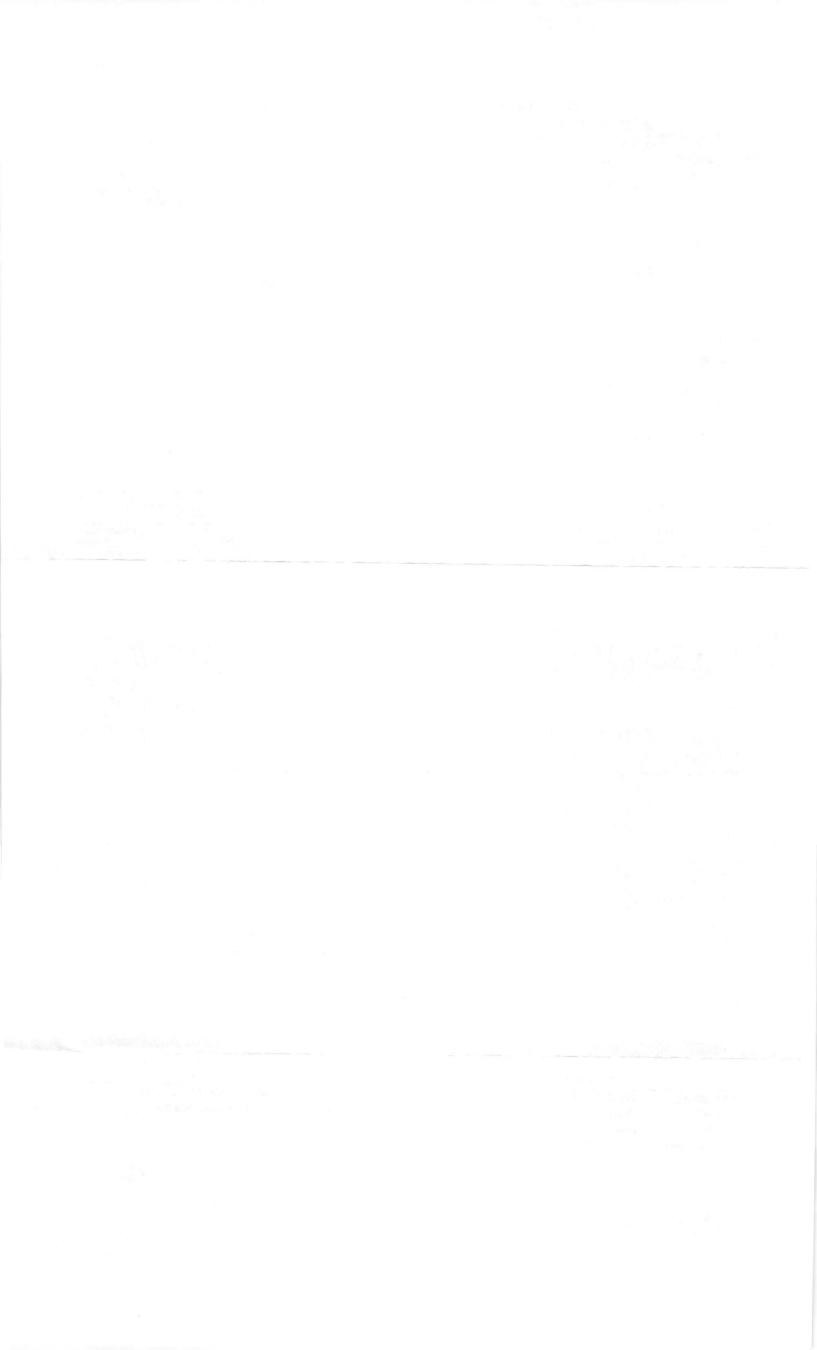
## SHASTA COUNTY 2019 - 2020 PROPERTY TAX BILL Lori J. Scott, Treasurer/Tax Collector P O Box 991830 Redding CA 96099 (530)225-5511 SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

9/27/2019

11:55:43AM

**PROPERTY INFORMATION - TAX YEAR: 2019 IMPORTANT MESSAGES** ASMT NUMBER 799-000-127-000 TAX RATE AREA: 000-001 Original bill date 09/19/2019 PENALTY IS CHARGED ON LATE POSTMARKS. FEE NUMBER: 799-000-127-000 ACRES LOCATION: Map 2748 45 001 Par 01 POS INT 000000444 PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us ASSESSED OWNER T-MOBILE WEST LLC PAY TAXES BY PHONE: 1-844-382-4430 T-MOBILE WEST LLC **DBA T-MOBILE** 12920 SE 38TH STREET BELLEVUE WA 98006 100000 C VISA CHECK \*\*SUBJECT TO A CONVENIENCE FEE\*\* COUNTY VALUES, EXEMPTIONS AND TAXES VALUE DESCRIPTION ASSESSED VALUES X TAX RATE /100 = PHONE #S COUNTY TAXES TAX COLLECTOR (530) 225-5511 LAND 44,430 VALUATIONS (530) 225-3600 EXEMPTIONS (530) 225-3636 TAX RATES (530) 225-5199 2 195 230 STRUCTURAL IMPROVEMENTS PERS PROP (530) 225-3640 PERSONAL PROPERTY 2,261,377 ADDRESS CHANGES (530) 225-3600 GENERAL (530) 225-5511 45,010.38 NET TAXABLE VALUE 4,501,037 1.000000 VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS PHONE #S DESCRIPTION ASSESSED VALUES TAX RATE /100 AGENCY TAXES CODE X UNITARY TAX D.S 4,501,037 00003 329300 14,821.92 TOTAL TAXES \$59,832.30 1ST INSTALLMENT \$29,916.15 2ND INSTALLMENT \$29.916.15 CI DELINQUENT AFTER 12/10/2019 DELINQUENTAFTER 4/10/2020 SHASTA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB MAKE CHECK PAYABLE TO: ASMT NUMBER: 799-000-127-000 Lori J. Scott, Treasurer/Tax Collector FEE NUMBER: 799-000-127-000 000000444 PO Box 991830 LOCATION: Map 2748 45 001 Par 01 POS INT Redding CA 96099-1830 CURRENT OWNER: T-MOBILE WEST LLC **DBA T-MOBILE** 12920 SE 38TH STREET BELLEVUE WA 98006 \$29,916.15 IF PAID BY 4/10/2020 DELINQUENT AFTER 4/10/2020 (INCLUDES 10% PENALTY OF \$2,991.61 AND \$10.00 COST) \$32 917 76 799000127000320198000029916155200003291776420198 S- Cut Here





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