

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 \$10,945.39 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 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 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 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 \$63,571.98 (Exhibit 1) and paid by claimant in full on or about December 3rd, 2020 and April 2nd, 2021 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$10,945.39 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

PROPERTY INFORMATION - TAX YEAR: 2020				IMPORTANT MESSAGES
ASMT NUMBER:	799-000-127-000	TAX RATE AREA:	000-001	Original bill date 09/17/2020 PENALTY IS CHARGED ON LATE POSTMARKS. PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us PAY TAXES BY PHONE: 1-844-784-9715
FEE NUMBER:	799-000-127-000	ACRES:		
LOCATION:	Map 2748 45 001	Par 01	POS INT 000000521	
ASSESSED OWNER:	T-MOBILE WEST LLC			
T-MOBILE WEST LLC DBA T-MOBILE 12920 SE 38TH STREET BELLEVUE WA 98006				2020-2021  **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	52,118		
VALUATIONS (530) 225-3600				
EXEMPTIONS (530) 225-3636				
TAX RATES (530) 225-5199	STRUCTURAL IMPROVEMENTS	2,215,192		
PERS PROP (530) 225-3640	PERSONAL PROPERTY	2,452,563		
ADDRESS CHANGES (530) 225-3600				
GENERAL (530) 225-5511				
NET TAXABLE VALUE		4,719,873	1.000000	47,198.74

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.	4,719,873	.346900 16,373.24

1ST INSTALLMENT \$31,785.99
DELINQUENT AFTER 12/10/2020

2ND INSTALLMENT \$31,785.99
DELINQUENT AFTER 4/12/2021

TOTAL TAXES \$63,571.98

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 000000521
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

2020-2021 2ND

IF PAID BY 4/12/2021 \$31,785.99

DELINQUENT AFTER 4/12/2021 (INCLUDES 10% PENALTY OF \$3,178.59 AND \$10.00 COST) \$34,974.58

799000127000320206000031785998200003497458220206

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 000000521
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

2020-2021 1ST

IF PAID BY 12/10/2020 \$31,785.99

DELINQUENT AFTER 12/10/2020 (INCLUDES 10% PENALTY OF \$3,178.59) \$34,964.58

TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2020 \$63,571.98

799000127000320206000031785998100003496458420206

Shasta County Tax Collector – 2020 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 County Tax Collector – 2020 Tax Year 2nd 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 ☒ M Pmt meth.supl.

Payee

Clearing /

Assignment

Text

 Long text