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ADMINISTRATIVE OFFICE

CLAIM FOR REFUND OF PROPERTY TAXES SHASTA COUNTY

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 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 \$9,505.47 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 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 \$107,096.82 (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 \$9,505.47, 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 Shasta 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


SHASTA COUNTY 2022 - 2023 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, 2022 THROUGH JUNE 30, 2023

PROPERTY INFORMATION - TAX YEAR: 2022		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-127-000	TAX RATE AREA: 000-001
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



Original bill date 09/16/2022
PENALTY IS CHARGED ON LATE POSTMARKS.
PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us
PAY TAXES BY PHONE: 1-844-784-9715

2022-2023



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	3,622,154		
PERS PROP (530) 225-3640	PERSONAL PROPERTY	4,290,095		
ADDRESS CHANGES (530) 225-3600				
GENERAL (530) 225-5511				
NET TAXABLE VALUE		7,964,367	1.000000	79,643.66

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.	7,964,367	.344700 27,453.16

1ST INSTALLMENT \$53,548.41	2ND INSTALLMENT \$53,548.41	TOTAL TAXES \$107,096.82
DELINQUENT AFTER 12/12/2022	DELINQUENT AFTER 4/10/2023	

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	
www.co.shasta.ca.us/departments/ttc	
To Pay Cur Yr Only 1-844-784-9715	
2022-2023 2ND	
IF PAID BY 4/10/2023 \$53,548.41	
DELINQUENT AFTER 4/10/2023 (INCLUDES 10% PENALTY OF \$5,354.84 AND \$10.00 COST) \$58,913.25	

799000127000320222000053548419200005891325520222

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	
www.co.shasta.ca.us/departments/ttc	
To Pay Cur Yr Only 1-844-784-9715	
2022-2023 1ST	
IF PAID BY 12/12/2022 \$53,548.41	
DELINQUENT AFTER 12/12/2022 (INCLUDES 10% PENALTY OF \$5,354.84) \$58,903.25	
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/12/2022 \$107,096.82	

799000127000320222000053548419100005890325720222

SECURED TAXES

1. Your Tax Collector does not determine the amount you pay in taxes. The tax bill amount is computed by multiplying the net taxable value of your property by the tax rates applicable.
2. **EXAMINE THE BILL CAREFULLY** before paying the same. Be certain it covers your property. Your assessment number represents the book, page, and parcel of the Assessor's plot map. If you are in doubt that this is your assessment, contact the Assessor's office. If you have other property not included in this bill, be sure to obtain additional bill(s) for same. This is the taxpayer's responsibility. **PRIOR YEAR(S) TAXES ARE NOT INCLUDED IN THIS BILL.**
3. **TAXES ARE LEVIED** on both real personal property as listed and assessed at 12:01 a.m. on the first day of January. Removal of personal property from the premises after that date does not relieve the real estate of the personal property tax lien for the following fiscal year.
4. **TAXES ARE DUE** as follows: One-half secured property taxes due November 1; remaining one-half taxes due February 1. Both installments may be paid at the time the first installment is paid.
5. **DELINQUENCY TIMES AND DATES** established by statute are 5 pm on December 10, for the first installment and 5 pm on April 10, for the second installment. If unpaid, the penalties shown on the tax stubs will attach. Electronic payments will be accepted until midnight on above delinquent dates. Note: If such time of delinquency falls on a Saturday, Sunday or legal holiday, the time of delinquency is 5:00 pm on the next business day. If paid

after June 30, additional penalties as described in item seven will attach.

6. **YOU MAY PAY BY MAIL.** Personal checks are accepted, but if a check, draft, or money order given in payment of a tax bill be not paid on presentation, the receipt given by the Tax Collector shall be void and of no effect. **ANY CHECK TENDERED TO THE COUNTY WHICH IS DISHONORED DUE TO INSUFFICIENT FUNDS OR WHICH IS WITHDRAWN BY MEANS OF A STOP PAYMENT WILL BE SUBJECT TO A SERVICE CHARGE.**

NOTICE - The Tax Collector accepts CHECKS, DRAFTS and MONEY ORDERS only as agent of the taxpayer for his accommodation, and assumes no responsibility for delay in depositing items for collection, for the loss of such item or the proceeds thereof in transit, or for losses through the failure or neglect of any institution used in the collection thereof or upon which said items are drawn.

7. IF "DELINQUENT TAXES FOR PRIOR YEARS" appears on the face of your bill, this indicates taxes unpaid for a previous year. The property has been Tax Defaulted. If taxes are unpaid, it will be necessary, as provided by law, to pay (a) Delinquent penalties, (b) Costs, (c) Redemption penalties, (d) Redemption Fee. (Sec. 2611, R & T Code).

SUPPLEMENTAL TAXES

DUE DATE: Taxes on the supplemental bill are due on the date mailed and shall become delinquent on the last day of the month following the month in which the bill is mailed; thereafter, a delinquent penalty of 10% attaches. If the taxes are to be paid in two installments, the second installment shall be delinquent on the last day of the fourth calendar month following the date the first installment is delinquent and thereafter, a penalty of 10% and \$10.00 cost attaches on each separate valuation of real property or possessory interest. Note: If the last day of the months falls on a Saturday, Sunday, or legal holiday, the time of delinquency is 5:00 p.m. on the next business day. For bills mailed in the months of July through October, the first installment becomes delinquent at 5:00 p.m. on December 10, the second installment at 5:00 p.m. on April 10 (Section 75.52 R & T Code).

UNSECURED TAXES

1. **OWNERSHIP ON THE LIEN DATE DETERMINES OBLIGATION TO PAY TAXES:** The removal or disposal of property after the lien date (January 1) does not relieve the assessee of his tax liability for the ensuing fiscal year (Sec. 2192 R & T Code.)
2. **TAXES DUE:** All tax liens attach annually as of 12:01 a.m., January 1 preceding the fiscal year for which the taxes are levied (Sec. 2192 R & T Code). The Tax Collector may enforce the collection of unsecured property taxes at any time subsequent to the entry of the tax lien on the assessment roll (Sec. 2902 R & T Code).
3. **DELINQUENCY DATE:** Taxes on the Unsecured Roll as of July 31 are delinquent if not paid on or before August 31, and thereafter a penalty of 10% attaches to them. An additional penalty of 1 ½% per month attaches 60 days after the 10% penalty attaches (Sec. 2922 R & T Code). If August 31 (or the

last day of any month) falls on Saturday, Sunday, or a legal holiday, the time of delinquency is 5:00 p.m. on the next business day.

4. **ENFORCEMENT OF PAYMENT: TAXES ON THE UNSECURED ROLL MAY BE COLLECTED BY SEIZURE AND SALE OF ANY OF THE FOLLOWING PROPERTY BELONGING OR ASSESSED TO THE ASSESSEE:** (a) Personal Property, (b) Improvements, (c) Possessory Interests (Sec. 2951 R & T Code).
5. **CERTIFICATE OF LIEN:** If not paid by delinquent date, a certificate of lien will be recorded upon all real or personal property which will result in charges in addition to penalties. Collection costs will be charged on Delinquent Unsecured Tax Accounts (Sec. 2922(e) R & T Code).
6. For information concerning payment of Escaped Assessments in installments, contact the tax collector at (530) 225-5511.

Shasta County Tax Collector – 2022 Tax Year 1st Half Payment:


  Display Document: Line Item 001

      Additional Data

Vendor	2000030622	COUNTY OF SHASTA CA	G/L Acc	44250010
Company Code	V040	PO BOX 991830		
V040 TMO USA, Inc.		REDDING	Doc. no.	1102311283
Line Item 1 / Invoice / 31				

Amount	53,548.41	USD
Tax Code		

Additional Data

Disc. base	53,548.41	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0 0.000 % 0
Bline Date	12/07/2022		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Assignment	WIRE				
Text	CA - San Francisco 1HP PPTX 2022			 Long text	