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CLAIM FOR REFUND OF PROPERTY TAXES DEC 27 2022

BOARD OF SUPERVISORS

To: Board of Supervisors, County of Humboldt, 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 \$25,720.91 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 Humboldt 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 \$84,519.24 (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 \$25,720.91, 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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DEC 29 2022

property in the county assessed by the assessor of Humboldt 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

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


 Display Document: Line Item 001

     Additional Data

Vendor	<input type="text" value="2000082171"/>	HUMBOLDT COUNTY TAX COLLECTOR	G/L Acc	<input type="text" value="44250010"/>
Company Code	<input type="text" value="V040"/>	825 5TH ST RM 125		
V040 TMO PCS Holdings LLC		EUREKA	Doc. no.	<input type="text" value="1102546002"/>
Line Item 1 / Invoice / 31				

Amount	<input type="text" value="42,259.62"/>	USD
Tax Code	<input type="text"/>	

Additional Data

Disc. base	<input type="text" value="42,259.62"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/>	
Bline Date	<input type="text" value="12/03/2019"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/> / <input type="text"/> / <input type="text" value="0"/>	
Pmt Method	<input type="text" value="M"/> Pmt meth.supl.	<input type="text" value="TX"/>	Payee	<input type="text"/>	
Clearing	<input type="text" value="12/12/2019"/> / <input type="text" value="1501578007"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - San Francisco 1HP PPTX 2019"/>				 Long text

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


 Display Document: Line Item 001

     Additional Data

Vendor	<input type="text" value="2000082171"/>	HUMBOLDT COUNTY TAX COLLECTOR	G/L Acc	<input type="text" value="44250010"/>
Company Code	<input type="text" value="V040"/>	825 5TH ST RM 125		
V040 TMO PCS Holdings LLC		EUREKA	Doc. no.	<input type="text" value="1100682007"/>
Line Item 1 / Invoice / 31				

Amount	<input type="text" value="42,259.62"/>	USD
Tax Code	<input type="text"/>	

Additional Data

Disc. base	<input type="text" value="42,259.62"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/>	
Blne Date	<input type="text" value="04/09/2020"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/> / <input type="text"/> / <input type="text" value="0"/>	
Pmt Method	<input type="text" value="M"/> Pmt meth.supl. <input type="text" value="TX"/>		Payee	<input type="text"/>	
Clearing	<input type="text" value="04/15/2020"/> / <input type="text" value="1500456014"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - San Francisco 2HP PPTX 2019"/>				 Long text



HUMBOLDT COUNTY 2019-2020 PROPERTY TAX BILL
 John Bartholomew, Humboldt County Tax Collector
 825 Fifth Street, Room 125, Eureka, CA 95501

Pay Taxes by Credit Card or E-Check

 Online @ <http://humboldt.gov/tax>
 or Call 855-335-3132
 3rd party processing company will charge a fee

PROPERTY INFORMATION	IMPORTANT MESSAGES
ASMT NUMBER: 799-000-074-000 TAX RATE AREA: 000-001 FEE NUMBER: 799-000-074-000 ACRES: 0.00 LOCATION: Map 2748 12 001 Par 01 POS INT 000001083 LIEN DATE OWNER: T-Mobile West, LLC dba *****MIXED AADC 936 T-Mobile West, LLC dba T-Mobile 12920 SE 38th Street Bellevue, WA 98006	<p style="color: red; text-align: center;">SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.</p> <p>Orig. bill date: 09/16/2019</p> <h1 style="text-align: center; color: white;">2019-2020</h1>

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUES
707-441-3020	LAND	454,394
	STRUCTURAL IMPROVEMENTS	2,897,907
	PERSONAL PROPERTY	2,017,409
	NET TAXABLE VALUE	5,369,710
	VALUES X TAX RATE (1%) = COUNTY TAXES	53,697.10

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

PHONE #	DESCRIPTION	ASSESSED VALUES X TAX RATE 1.0000	=	AGENCY TAXES
	SECURED UNITARY-VOTED DEBT	5,369,710	0.574000	30,822.14

TOTAL AGENCY TAXES + DIRECT CHARGES 30,822.14

1ST INSTALLMENT DUE 11/1/2019 DELINQUENT AFTER 12/10/2019	\$42,259.62	2ND INSTALLMENT DUE 2/1/2020 DELINQUENT AFTER 4/10/2020	\$42,259.62	TOTAL TAXES \$84,519.24
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HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-074-000
 FEE NUMBER: 799-000-074-000
 LOCATION: Map 2748 12 001 Par 01 POS INT 000001083
 CURRENT OWNER: T-Mobile West, LLC dba
 T-Mobile
 12920 SE 38th Street
 Bellevue, WA 98006

2019-2020

2ND
INSTALLMENT

MAKE CHECK PAYABLE TO:
H.C.T.C.
Detach and return this stub with payment

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov/org/tax>
 PAY TAX BY PHONE - CALL 855-335-3132
 3rd party processing company will charge a fee

PAYMENT DUE **February 1 - April 10, 2020** **\$42,259.62**

Total Due after 4/10/20 with 10% Delinquent Penalty and \$20 cost **\$46,505.58**
Total Due after 5/1/20 with \$8.00 for Delinquent Notice Fee **\$46,513.58**

799000074000620198000042259625200004650558420198

HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-074-000
 FEE NUMBER: 799-000-074-000
 LOCATION: Map 2748 12 001 Par 01 POS INT 000001083
 CURRENT OWNER: T-Mobile West, LLC dba
 T-Mobile
 12920 SE 38th Street
 Bellevue, WA 98006

2019-2020

1ST
INSTALLMENT

MAKE CHECK PAYABLE TO:
H.C.T.C.
Detach and return this stub with payment

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov/org/tax>
 PAY TAX BY PHONE - CALL 855-335-3132
 3rd party processing company will charge a fee

PAYMENT DUE **November 1 - December 10, 2019** **\$42,259.62**

Total Due after 12/10/19 with 10% Delinquent Penalty **\$46,485.58**
Total Due after 1/1/20 with \$8.00 for Delinquent Notice Fee **\$46,493.58**
Total to Pay Both Installments by 12/10/19 **\$84,519.24**

799000074000620198000042259625100004648558820198