

CLAIM FOR REFUND OF PROPERTY TAXES

REC

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 \$40,724.75 in taxes levied for the fiscal year 2021-22. 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 2021-22, 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 \$110,140.50 (Exhibit 1) and paid by claimant in full on or about December 2nd, 2021 and April 4th, 2022 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$40,724.75, 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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COUNTY COUNSEL
COUNTY OF HUMBOLDT

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.

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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 County Tax Collector – 2021 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 USA, Inc.		EUREKA	Doc. no.	<input type="text" value="1103586021"/>

Line Item 1 / Invoice / 31

Amount	<input type="text" value="55,070.25"/>	USD
Tax Code	<input type="text"/>	

Additional Data

Disc. base	<input type="text" value="55,070.25"/>	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="12/02/2021"/>		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 checked="" type="checkbox"/> Pmt meth.supl. <input type="checkbox"/> TX		Payee	<input type="text"/>	
Clearing	<input type="text" value="12/13/2021"/> / <input type="text" value="1501810214"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - San Francisco 1HP PPTX 2021"/>			 Long text	

Humboldt County Tax Collector – 2021 Tax Year 2nd Half Payment:


 Display Document: Line Item 001

      Additional Data

Vendor	2000082171	HUMBOLDT COUNTY TAX COLLECTOR	G/L Acc	44250010
Company Code	V040	825 5TH ST RM 125		
V040 TMO USA, Inc.		EUREKA	Doc. no.	1100563503
Line Item 1 / Invoice / 31				

Amount	55,070.25	USD
Tax Code		

Additional Data

Disc. base	55,070.25	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 \$ 0 0.000 \$ 0
Bline Date	04/04/2022		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Clearing	04/17/2022 / 1500324271				
Assignment	WIRE				
Text	CA - San Francisco 2HP PPTX 2021			 Long text	



HUMBOLDT COUNTY 2021-2022 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 866-666-5444
 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 000001409
 LIEN DATE OWNER: T-Mobile West, LLC

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.
 Orig. bill date: 09/24/2021



*****MIXED AADC 936

T-Mobile West, LLC
 dba T-Mobile
 12920 SE 38th Street
 Bellevue, WA 98006

1-0030927
 000118
 000005

0101



2021-2022

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUES
707-441-3020	LAND	535,886
	STRUCTURAL IMPROVEMENTS	3,223,829
	PERSONAL PROPERTY	2,573,839
	NET TAXABLE VALUE	6,333,554

VALUES X TAX RATE (1%) = COUNTY TAXES 63,335.54

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	6,333,554	0.739000 46,804.96

TOTAL AGENCY TAXES + DIRECT CHARGES 46,804.96

1ST INSTALLMENT	2ND INSTALLMENT	TOTAL TAXES
DUE 11/1/2021	DUE 2/1/2022	
DELINQUENT AFTER 12/10/2021	DELINQUENT AFTER 4/11/2022	
\$55,070.25	\$55,070.25	\$110,140.50

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 000001409
 CURRENT OWNER: T-Mobile West, LLC
 dba T-Mobile
 12920 SE 38th Street
 Bellevue, WA 98006

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

2021-2022

2ND
 INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov/tax>
 PAY TAXES BY PHONE - CALL 866-666-5444
 3rd party processing company will charge a fee

PAYMENT DUE	February 1 - April 11, 2022	\$55,070.25
Total Due after 4/11/22 with 10% Delinquent Penalty and \$20 cost		\$60,597.27
Total Due after 5/1/22 with \$8.00 for Delinquent Notice Fee		\$60,605.27

799000074000620214000055070250200006059727220214

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 000001409
 CURRENT OWNER: T-Mobile West, LLC
 dba T-Mobile
 12920 SE 38th Street
 Bellevue, WA 98006

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

2021-2022

1ST
 INSTALLMENT

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov/tax>
 PAY TAXES BY PHONE - CALL 866-666-5444
 3rd party processing company will charge a fee

PAYMENT DUE	November 1 - December 10, 2021	\$55,070.25
Total Due after 12/10/21 with 10% Delinquent Penalty		\$60,577.27
Total Due after 1/1/22 with \$8.00 for Delinquent Notice Fee		\$60,585.27
Total to Pay Both Installments by 12/10/21		\$110,140.50

799000074000620214000055070250100006057727620214