

CLAIM FOR REFUND OF PROPERTY TAXESEDC BUS RCVD
DEC 2 2019 PM 1:29

To: Board of Supervisors, County of El Dorado, California.

The undersigned, as Senior Vice President, Taxation of T-Mobile West LLC, 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 \$8,864.76 in taxes levied for the fiscal year 2015-16. 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 2015-16, 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 El Dorado 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 \$51,760.06 (Exhibit 1) and paid by claimant in full on or about December 4th, 2015 and April 5th, 2016 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$8,864.76, 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 El Dorado

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: November 25th, 2019 at 12920 SE 38th St. Bellevue, Washington 98006.



Signature

Christopher Miller, Senior Vice President, Taxation

State of Washington
County of King

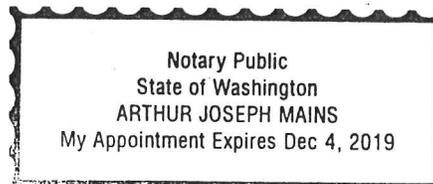
)SS:

On this, the 25th day of November, 2019, before me a notary public, the undersigned officer, personally appeared Chris Miller, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained.

In witness hereof, I hereunto set my hand and official seal.



Notary Public



360 Fair Lane
Placerville, CA 95667-4107
(530) 621-5800

For Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016

RETAIN THIS PORTION FOR YOUR RECORDS

CURRENT OWNER(S) 000-274-80-010
T-MOBILE WEST, LLC
DBA T-MOBILE
12920 SE 38TH STREET
BELLEVUE WA 98006-1350

000014

FULL CASH VALUE

SITUS	
PROPERTY DESCRIPTION S.B.E. TRA TOTAL	
LAND	IMPROVEMENTS 2,071,020
PERSONAL PROPERTY 1,952,930	
Owner of Record on January 1, 2015	T-MOBILE WEST, LLC DBA T-MOBILE
DEFAULT #	NUMBERS IN THIS SECTION INDICATE PRIOR YEAR(S) ← DELINQUENT TAXES

For your convenience...you may pay at edcgov.us/taxcollector

BILL #	PARCEL #	TAX RATE AREA	CORTAC #	FIRST INSTALLMENT	SECOND INSTALLMENT	TOTAL TAX DUE
000024	000-274-80-010	000-001		25,880.03	25,880.03	51,760.06
GROSS VALUE	LESS EXEMPTION	NET VALUE		GENERAL TAX RATE	GENERAL TAX	DIRECT CHARGES
4,023,950	-	4,023,950		1.2863	51,760.06	
QUESTIONS CONCERNING VALUE*		EXEMPTION 1	DESCRIPTION 1	EXEMPTION 2	DESCRIPTION 2	
*Call Assessor (530) 621-5719						

AGENCY	DISTRIBUTION RATE	PHONE #	\$ AMOUNT	AGENCY	DISTRIBUTION RATE	PHONE #	\$ AMOUNT
PROP 13: GENERAL TAX LEVY	1.0000	(530) 621-5470	40,239.50				
SBE UNITARY VALUE	.2863	(530) 621-5470	11,520.58				
TOTAL GENERAL TAX			51,760.06				
TOTAL TAX AND DIRECT CHARGES			51,760.06				

DETACH STUB
return with remittance

EL DORADO COUNTY 2015-2016 SECURED PROPERTY TAX

For Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016

You may pay this bill online at edcgov.us/taxcollector

BILL #	PARCEL #	CORTAC #	DUE DATE	DELINQUENT DATE AFTER 5 P.M.
000024	000-274-80-010		FEBRUARY 1, 2016	APRIL 11, 2016
PROPERTY DESCRIPTION		DEFAULT #	NUMBERS IN THIS SECTION INDICATE PRIOR YEAR(S) ← DELINQUENT TAXES	
S.B.E. TRA TOTAL				

Write your Parcel # on your check or pay online by credit card.



T-MOBILE WEST, LLC
DBA T-MOBILE
12920 SE 38TH STREET
BELLEVUE WA 98006-1350

AFTER APRIL 11, 2016
BUT ON OR BEFORE
JUNE 30, 2016
PAY THIS AMOUNT

DELINQUENT SECOND
28,478.03

PAY THIS AMOUNT
on or before
APRIL 11, 2016

SECOND INSTALLMENT
25,880.03



Make checks payable to:
C. L. RAFFETY, C.P.A.
TAX COLLECTOR
P.O. Box 678002
Placerville, CA 95667-8002

2220150000240020000200027480010002588003002847803201604112

DETACH STUB
return with remittance

EL DORADO COUNTY 2015-2016 SECURED PROPERTY TAX

For Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016

You may pay this bill online at edcgov.us/taxcollector

BILL #	PARCEL #	CORTAC #	DUE DATE	DELINQUENT DATE AFTER 5 P.M.
000024	000-274-80-010		NOVEMBER 1, 2015	DECEMBER 10, 2015
PROPERTY DESCRIPTION		DEFAULT #	NUMBERS IN THIS SECTION INDICATE PRIOR YEAR(S) ← DELINQUENT TAXES	
S.B.E. TRA TOTAL				

Write your Parcel # on your check or pay online by credit card.



T-MOBILE WEST, LLC
DBA T-MOBILE
12920 SE 38TH STREET
BELLEVUE WA 98006-1350

AFTER
DECEMBER 10, 2015
PAY THIS AMOUNT

DELINQUENT FIRST
28,468.03

PAY THIS AMOUNT
on or before
DECEMBER 10, 2015

FIRST INSTALLMENT
25,880.03



Make checks payable to:
C. L. RAFFETY, C.P.A.
TAX COLLECTOR
P.O. Box 678002
Placerville, CA 95667-8002

2120150000240020000200027480010002588003002846803201512101

INSTRUCTIONS

1. Payment of Taxes. Make checks payable to C. L. Raffety, Treasurer & Tax Collector, and enclose the appropriate stub or stubs with your payment. **NOTE: THE LAW DOES NOT ALLOW THE 2ND INSTALLMENT TO BE PAID BEFORE THE 1ST INSTALLMENT.**

2. Mail Early. Envelopes must be postmarked by the US Postal Service on or before the delinquent date to avoid penalty. Private postage meter dating is not a postmark for determination of delinquency.

The law allows taxpayers to send their tax payments utilizing an approved independent delivery service, if deposit for shipment is made on or before the delinquent date, if it is properly addressed with the required fee prepaid, and the delivery is no later than 5:00 p.m. on the next business day after the delinquent date. If all of these conditions are met, the payment will be accepted as shipped timely. Approved independent delivery services are Federal Express and United Parcel Service.

3. Reconsideration of Value. If you believe your property's assessed value is too high, you have a right to an informal review by the Assessor or his staff. Contact the Assessor's Office at 360 Fair Lane, Placerville, CA 95667, (530) 621-5719 or 3368 Lake Tahoe Blvd., Suite 103, South Lake Tahoe, CA 96150, (530) 573-3422.

If the Assessor agrees that a reduction in value is proper, an adjustment may be made to the value under Revenue and Taxation Code Section 4831. This bill informs you of your property's assessed value as of the lien date, January 1, 2015 at 12:01a.m.

4. Filing for a Reduction in Value. This bill informs you of your property's assessed value as of the lien date, January 1, 2015 at 12:01 a.m. If you believe your property's assessed value is too high, you have the right to an informal review. Contact the Assessor's Office at (530) 621-5719. If you and the Assessor do not agree on an assessed value, you have a right to file for reduction in assessment with the County Assessment Appeals board during the next filing period of July 2, 2015 through November 30, 2015 for fiscal year 2015/2016. Application forms are available from the Board Clerk, 330 Fair Lane, Placerville, CA 95667. If informal or formal review is requested, relief from penalties shall apply only to the difference between the final determination of value and the value on the assessment roll for the fiscal year covered.

5. Payment after the Delinquent Date. If payment of the 1st installment is made after the delinquent date, a 10% penalty is added. If payment of the 2nd installment is made after the delinquent date, a 10% penalty plus a \$10 cost is added. Taxes remaining unpaid after June 30th will require payment

of: a) delinquent penalties, b) costs, c) redemption penalties of 1.5% per month and d) redemption fees.

6. The Tax Collector does NOT determine the assessed value of your property nor the amount of your property tax. The Tax Collector does not have the authority to change the amount due.

The ad valorem property tax is levied on the taxable net cash value at a rate equal to one dollar (\$1) per one hundred dollars (\$100) of value. Questions regarding the computation of the tax and/or tax should be directed to the Auditor-Controller at (530) 621-5470 or the local government or agency levying the direct charge. The phone number of the local government or agency is on the front of this form adjacent to the specific levy.

7. Defaulted Taxes. Prior year(s) unpaid taxes are not included on this bill. Contact the Tax Collector's Office for the amount due if a number appears in the red box beneath default #. Prior year's secured taxes which remain unpaid for five or more years from the date of the Declaration of Default subject the tax-defaulted property to sale at public auction. Prior year(s) unsecured taxes on mobile homes and forest service cabins which remain unpaid will be subject to a tax lien filed in the County Recorder's Office.

FAILURE TO RECEIVE A BILL DOES NOT RELIEVE THE TAXPAYER OF THE RESPONSIBILITY TO PAY THE TAXES TIMELY.

8. Homeowners' Exemption Ineligibility Notice. If you filed a claim for the Homeowners' Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occur prior to 12:01 a.m., January 1, 2015.

- (1) Ownership of the property transfers to another party
- (2) Your principal place of residence changes to another location

If you were not eligible for the exemption as of 12:01a.m., January 1, 2015, you must notify the Assessor in writing on or before December 10, 2015 or you will be subject to 25% penalty on the amount of the taxes the exemption represents. If you have questions regarding the homeowners' exemption, the valuation of your property, or address changes, please contact the county Assessor's Office at (530) 621-5719 or write to:

El Dorado County Assessor's Office, 360 Fair Lane, Placerville, CA 95667

IMPORTANT DATES	IMPORTANT REMINDERS						
<p>1st Installment Due November 1, 2015 and Delinquent if not paid on or before December 10, 2015.</p> <p>2nd Installment Due February 1, 2016 and Delinquent if not paid on or before April 11, 2016</p>	<p align="center">Property Tax Assistance for Senior Citizens, Blind, or Disabled Persons</p> <p>The state budget did not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims. For the most current information on the HRA Program, go to ftb.ca.gov and search for HRA. If you have any questions, call 916.845.2119 or fax the FTB at 916.845.4022.</p> <p align="center">Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons</p> <p>In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a revised Property Tax Postponement (PTP) program. The State Controller's Office (SCO) will begin accepting new PTP applications beginning September 1, 2016. For more information, please see the SCO website at http://www.sco.ca.gov/ardtax_prop_tax_postponement.html.</p>						
ONLINE BANKING - IMPORTANT NOTICE							
<p>The US Postal Service Postmark determines the timeliness of mailing, NOT the date the bank writes the check. Please check your bank's requirements to ensure delivery <u>prior to the delinquent date</u>. (Avoid any concerns, initiate your payment <u>early</u>.)</p>	<p>For questions about:</p> <table border="0"> <tr> <td>Amount Due or Business Licenses</td> <td align="right">(530) 621-5800</td> </tr> <tr> <td>Assessed Value & Change of Address</td> <td align="right">(530) 621-5719</td> </tr> <tr> <td>Tax Rate & Direct Charges</td> <td align="right">(530) 621-5470</td> </tr> </table>	Amount Due or Business Licenses	(530) 621-5800	Assessed Value & Change of Address	(530) 621-5719	Tax Rate & Direct Charges	(530) 621-5470
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Assessed Value & Change of Address	(530) 621-5719						
Tax Rate & Direct Charges	(530) 621-5470						

This bill may be paid online at edcgov.us/taxcollector

Did You Know . . .

The new Property Tax Postponement Program available to certain senior citizens, the blind or the disabled starts next year: September 1st, 2016. Eligible individuals might wish to mark their calendars and sign up on the first day as funds may be limited. For more information, please see the State Controller's website at: sco.ca.gov/ardtax_prop_tax_postponement.html

Please ensure address displays in the window of the return envelope.

C. L. RAFFETY, C.P.A.
Treasurer & Tax Collector
El Dorado County
P.O. Box 678002
Placerville, CA 95667-8002



Did You Know . . .

You can access tax information 24 hours a day on the Tax Collector's website. You can also pay your tax bill, print your tax bill or apply for certain types of business licenses at edcgov.us/taxcollector.

Please ensure address displays in the window of the return envelope.

C. L. RAFFETY, C.P.A.
Treasurer & Tax Collector
El Dorado County
P.O. Box 678002
Placerville, CA 95667-8002



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T-Mobile USA, INC.
12920 SE 38th Street
Bellevue, WA 98006
(425) 378-4000

The Bank of New York Mellon
Pittsburgh, PA
60-160/433

3231022
12/4/2015

VID 2000044545

PAY **\$25,880.03**
TWO FIVE EIGHT EIGHT ZERO CENTS

***\$25,880.03**

Twenty Five Thousand Eight Hundred Eighty Dollars And 03 Cents

To COUNTY OF EL DORADO CA
The TAX COLLECTOR
Order PO BOX 678002
Of PLACERVILLE, CA 95667-8002

VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY



⑈0003231022⑈ ⑈043301601⑈ 013⑈8430⑈

⑈0002588003⑈

THE ORIGINAL DOCUMENT HAS A REFLECTIVE WATERMARK ON THE BACK. HOLD AT AN ANGLE TO VIEW, DO NOT CASH IF MISSING.

ENDORSE CHECK HERE

X

FOR DEPOSIT ONLY
EL DORADO COUNTY
CL RAFFETY TREASURER
TAX COLLECTOR
1489290167

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE

DEPOSITORY BANK ENDORSEMENT

SECURE DOCUMENT

Secure Document
Security Features
1. Fluorescent watermark
2. Warning Bands
3. Enhanced laid lines
4. Microprinting
5. Thermo-chromic heat sensitive "Secure" mark

4201309



Please look for the following check security features before accepting this document. If not present, do not negotiate the document.

- Fluorescent artificial watermark should appear on the back of this check when it is held at a 45 degree angle or viewed under a UV light.
- Warning Bands
- Enhanced laid lines on the back of this check should be in complete alignment or the check is not authentic.
- Microprinting - under magnification on the front of this check should read: "T-MOBILE"
- Thermo-chromic heat sensitive "Secure" mark on back of check turns from orange to yellow when rubbed.

4201309

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T-MOBILE USA, INC.
12920 S. 38th Street
Bellevue, WA 98006
(425) 376-4000

The Bank of New York Mellon
Pittsburgh, PA
20-160/433

3304464
4/5/2016
VID 2000044545

PAY **\$25,880.03**
TWO FIVE EIGHT EIGHT ZERO DOLLARS AND 03 CENTS

\$25,880.03

Twenty Five Thousand Eight Hundred Eighty Dollars And 03 Cents

VOID AFTER 180 DAYS

THIS CHECK CLEARS THROUGH POSITIVE PAY

To
The
Order
of
COUNTY OF EL DORADO CA
TAX COLLECTOR
PO BOX 678002
PLACERVILLE, CA 95667-8002

David [Signature]

⑈0003304464⑈ ⑈0433060⑈ 013⑈8430⑈

⑈0002588003⑈

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ENDORSE CHECK HERE

X

Blank lines for check endorsement.

DO NOT WRITE / SIGN / STAMP BELOW

DEPOSITORY BANK ENDORSEMENT

FOR DEPOSIT ONLY
EL DORADO COUNTY
CLIFFEY TREASURER
TAX COLLECTOR
14893 F 167

SECURE DOCUMENT

Standard Register

WELLS FARGO BANK
ANTHONY J. JAMES

000274800400516 IMG IMG 000488 2

SECURE DOCUMENT

Standard Register

4274902



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