

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of El Dorado, 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 \$17,749.88 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 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 \$135,137.08 (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 \$17,749.88, 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 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* (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

WATERMARK IN PAPER: HOLD UP TO A LIGHT TO VIEW

T-MOBILE US, INC (PT)

PH: 425-383-5282
12920 SE 38TH STREET
BELLEVUE WA 98006

EAGLE BANK

11900 BOURNEFIELD WAY
SILVER SPRING, MD 20904

NO. 79427928

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
12/06/2022	79427928	67,568.54

PAY

*** Sixty-Seven Thousand Five Hundred Sixty-Eight And 54/100-Dollars ***

\$ ** 67,568.54 **

TO THE ORDER OF
EL DORADO COUNTY TAX COLLECTOR
PO BOX 678002
PLACERVILLE, CA 95667-8002

Account No: 2000044545
Invoice No: SD12062022T2000044545

VERIFY FOR AUTHENTICITY

⑈ 79427928 ⑈ ⑆ 055003586 ⑆ 200268944 ⑈

FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

- 1. Fluorescent Fibers: Hold only under Black UV Light
- 2. Paper contains a Watermark: Hold at an angle to view.
- 3. Chemical Protection: Reddish visible stain that shows evidence of tampering with pens, or blenders.
- 4. Microprinting on border of face: Under magnification look for "ORIGINAL DOCUMENT"
- 5. Face of check has a "VOID PANICOLOR" visible (black or stained or covered with a color copier).

12/06/2022

00004133

114

BOA 1489350167

DOCUMENT

ORIGINAL

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

K. E. COLEMAN, M.B.A.

Treasurer & Tax Collector

EL DORADO COUNTY 2022-2023 SECURED PROPERTY TAX STATEMENT

For Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023



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

RETAIN THIS PORTION
FOR YOUR RECORDS

ASSESSMENT #

799-000-016-000

FEE PARCEL #

799-000-016-000

TAX RATE AREA

000-001

PROPERTY DESCRIPTION / SITUS

Map 2733 09 002 Par 01 POS INT 000002531

ASSESSEE(S) JANUARY 1, 2022

T-MOBILE WEST, LLC

IMPORTANT MESSAGE

CURRENT
ASSESSEE(S)



*****MIXED AADC 936
799-000-016-000
T-MOBILE WEST, LLC
DBA T-MOBILE
12920 SE 38TH STREET
BELLEVUE, WA 98006

1-0050510
000238
000010



ASSESSED VALUES, 1% GENERAL TAX AND EXEMPTIONS:

FOR QUESTIONS CALL:

	ASSESSED VALUE X	TAX RATE %	= GENERAL TAX
LAND	397,911		
STRUCTURAL IMPROVEMENTS	4,784,646		
PERSONAL PROPERTY	4,129,343		
NET TAXABLE VALUE	9,311,900	1.000000	\$ 0.00

ADDRESS CHANGES 530-621-5719
VALUE PLACERVILLE 530-621-5719
VALUE LAKE TAHOE 530-573-3422
VALUE BUS PROP 530-621-5716
EXEMPTIONS 530-621-5719
TAX RATES 530-621-5470
PAYMENTS 530-621-5800

VOTER-APPROVED DEBT AND DIRECT CHARGES:

CONTACT PHONE NUMBERS:

08001	State Roll: Unitary R&T 100 1% General Tax Levy	9,311,900	1.000000	93,119.00
38001	Voter Debt: State Roll - Unitary R&T 100	9,311,900	0.451230	42,018.08

530-621-5470
530-621-5470

Pay online or remit payment with appropriate stub

SUBTOTAL 135,137.08
TOTAL TAX DUE \$ 135,137.08

DETACH STUB
return with remittance

EL DORADO COUNTY 2022-2023 SECURED PROPERTY TAX
For Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

Make checks payable to:
K. E. COLEMAN, M.B.A.
TREASURER & TAX COLLECTOR
P.O. Box 678002, Placerville, CA 95667-8002
WRITE YOUR ASSESSMENT # ON YOUR CHECK.

ASSESSMENT #	FEE PARCEL #	DUE DATE	DELINQUENT AFTER 5 P.M.
799-000-016-000	799-000-016-000	FEBRUARY 1, 2023	APRIL 10, 2023

IMPORTANT MESSAGE

AFTER APRIL 10, 2023
BUT ON OR BEFORE
JUNE 30, 2023
PAY THIS AMOUNT

DELINQUENT SECOND
\$ 74,335.39

PAY THIS AMOUNT
on or before
APRIL 10, 2023

SECOND INSTALLMENT

\$ 67,568.54

2ND
INSTALLMENT

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



Scan To Pay
←

799000016000720222000067568548200007433539620222 04102023

Pay online by credit card or eCheck at
www.edcgov.us/taxcollector

DETACH STUB
return with remittance

EL DORADO COUNTY 2022-2023 SECURED PROPERTY TAX
For Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

Make checks payable to:
K. E. COLEMAN, M.B.A.
TREASURER & TAX COLLECTOR
P.O. Box 678002, Placerville, CA 95667-8002
WRITE YOUR ASSESSMENT # ON YOUR CHECK.

ASSESSMENT #	FEE PARCEL #	DUE DATE	DELINQUENT AFTER 5 P.M.
799-000-016-000	799-000-016-000	NOVEMBER 1, 2022	DECEMBER 12, 2022

IMPORTANT MESSAGE

AFTER
DECEMBER 12, 2022
PAY THIS AMOUNT

DELINQUENT FIRST
\$ 74,325.39

PAY THIS AMOUNT
on or before
DECEMBER 12, 2022

FIRST INSTALLMENT

\$ 67,568.54

1ST
INSTALLMENT

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



Scan To Pay
←

799000016000720222000067568548100007432539820222 12122022

Pay online by credit card or eCheck at
www.edcgov.us/taxcollector

IMPORTANT INFORMATION ABOUT YOUR TAX BILL

PAYMENT OPTIONS

PAY ONLINE



Pay online using eCheck or by Credit-Debit Card at:

www.edcgov.us/taxcollector

The company that processes the electronic payments on our behalf will charge the following service fees:

- E-checks - \$0.75 per payment transaction
- Credit Card Transactions - 2.2% with a minimum service fee of \$2.00 per payment transaction
- Debit Card Transactions - \$3.95 per payment transaction

PAY BY MAIL

Make Check Payable to:

K. E. Coleman, M.B.A.

Treasurer & Tax Collector

P. O. Box 678002

Placerville, CA 95667-8002

Please include your Assessment Number on your check

PAY IN PERSON

Monday - Friday

8 a.m. to 5 p.m. (except County holidays)

360 Fair Lane, Building B

Placerville, CA

PARTIAL PAYMENTS AND POST-DATED CHECKS CANNOT BE ACCEPTED - RETURNED CHECKS WILL BE SUBJECT TO A RETURN-CHECK FEE.

TAX INFORMATION

RECEIPT OF TAX BILL

It is the property owner's responsibility to see that tax liens are satisfied. Failure to receive a tax bill is not a basis for canceling delinquent penalties and in no way relieves the property owner of the responsibility of paying the property taxes.

Taxes are levied on real and personal property as the property exists at 12:01 a.m., on the January 1 lien date.

First installment is delinquent if not paid on or before December 12, 2022. Second installment is delinquent if not paid on or before April 10, 2023. 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 30 will require payment of: a) delinquent penalties, b) costs, c) redemption penalties of 1.5% per month, and d) redemption fees.

Tax statements are mailed to all property owners according to the information provided on recorded documents or any mailing instructions furnished by the property owner to the Assessor at (530) 621-5719.

HOMEOWNERS' EXEMPTION

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, 2022: (1) Ownership of the property transfers to another party. (2) Your principal place of residence changes to another location.

If you are not eligible for the exemption as of 12:01 a.m., January 1, 2022, you must notify the Assessor in writing on or before December 10, 2022 or you will be subject to a 25% penalty in the amount of 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.

MAIL EARLY

Payment sent through the mail is considered received on the U.S. Postal Service postmarked date ~~23-07-23~~ ~~5:00 PM~~ ~~07/23/23~~ or later dating is not a legal 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.

IMPORTANT REMINDERS

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons
The State Controller's Office (SCO) administers the Property Tax Postponement

DATES

- 1st Installment is Delinquent if not paid on or before December 12, 2022.
- 2nd Installment is Delinquent if not paid on or before April 10, 2023.
- The law does not allow the 2nd installment to be paid before the 1st installment.

Prior year(s) unpaid taxes are not included on this bill. Contact the Tax Collector's Office for the amount due if a default (DEF) number appears in the red "Important Message" box on the front of the bill. Prior year's secured taxes which remain unpaid for five or more years from the date of Declaration of Default subject the tax-defaulted property to sale at public auction.

ASSESSMENT INFORMATION

VALUATIONS AND RIGHT TO APPEAL

This bill informs you of your property's assessed value as of the lien date, January 1, 2022.

If you disagree with the assessed value, you have a right to an informal review. Contact the Assessor at assessor@edcgov.us or (530) 621-5719. 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. If you and the Assessor are unable to agree on an assessed value, you have the right to file an application for reduction in assessment. The application must be filed with the County Assessment Appeals Board, 330 Fair Lane, Placerville, CA 95667, during the period from July 2, 2022 through November 30, 2022.

Filing an informal or formal Assessment Appeal does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable delinquent date shown on the tax bill. Failure to pay on time may result in a 10% penalty and late fees. Relief from penalties shall only apply to the difference between the County Assessor's final determination of value and the value on the assessment roll for the fiscal year.

The Tax Collector cannot make changes to the assessed values or to the tax amounts due.

ONLINE BANKING IMPORTANT NOTICE

The Tax Collector's Office recommends scheduling online bank payments (bill pay) at least 10 days prior to delinquent dates to ensure timely payment. Ensure accurate credit to the proper assessment number by including your 12 digit assessment number as your account number. If paying more than one tax bill, please set up a separate account number for each assessment number.

FOR QUESTIONS ABOUT:

Tax amounts due	530-621-5800
Assessed Value & Changes of Address	530-621-5719
Tax Rate Computations	530-621-5470
Direct Charges & Voter-Approved Debt	See front of bill

Access information about Property Tax Rates and Tax Distribution by visiting the El Dorado County Auditor's website at: www.edcgov.us/Auditor-Controller. At the menu, click on Property Tax Division to find the appropriate link.

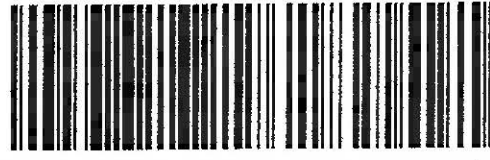
23-0735 E 7 of 8

NEVER MISS A TAX DEADLINE AGAIN!

T-Mobile®

T-Mobile USA, Inc.
PO Box 85021, Bellevue, WA 98015-8521

UNITED STATES POSTAL SERVICE® CERTIFIED MAIL®



9489 0090 0027 6428 6626 80

Label 880-PB, Oct. 2015
Pitney Bowes



US POSTAGE® PITNEY BOWES



ZIP 98006 \$ 005.44⁰
02 4W
0000389239 JAN 03 2023

RCV
JAN 6 2023

El Dorado County Board of Supervisors
330 Fair Lane
Placerville, CA 95667