## **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 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 \$15,736.94 in taxes levied for the fiscal year 2019-20. In support of said claim, the undersigned states:

- 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 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 \$74,246.26 (Exhibit 1) and paid by claimant in full on or about December 6th, 2019 and April 9th, 2020 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$15,736.94, 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

EDC BOS RCVD DEC 28 2022 4410:14 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 XIIIA, 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	

## K. E. COLEMAN, M.B.A. **Treasurer & Tax Collector**

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

## EL DORADO COUNTY 2019-2020 SECURED PROPERTY TAX STATEMENT For Fiscal Year Beginning July 1, 2019 and Ending June 30, 2020

ASSESSMENT # 799-000-016-000

FEE PARCEL# 799-000-016-000 TAX RATE AREA 000-001

PROPERTY DESCRIPTION / SITUS

000002531

RETAIN THIS PORTION FOR YOUR RECORDS

Map 2733 09 002 Par 01 POS INT

Assessee(s) January 1, 2019

T-MOBILE WEST, LLC

CURRENT ASSESSEE(S) իունովիկյաներեն||գլլել|Որ|8||Որուր|իլիկին|ու

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

1-0049045 000223 000006 IMPORTANT MESSAGE

ASSESSED VALUES, 1% GENERAL TAXES AND EXEMPTIONS: FOR QUESTIONS CALL ASSESSED VALUE TAX RATE % GENERAL TAXES 397.911 ADDRESS CHANGES 530-621-5719 VALUE PLACERVILLE 530-621-5719 VALUE LAKE TAHOE 530-573-3422 EXEMPTIONS 530-621-5719 TAX RATES 530-621-5470 PAYMENTS 530-621-5800 STRUCTURAL IMPROVEMENTS PERSONAL PROPERTY 2,757,279 2,302,770 NET TAXABLE VALUE 5.457.960 1.000000 \$ 0.00 VOTER APPROVED DEBT AND DIRECT CHARGES: CONTACT PHONE NUMBERS: 54,579.60 08001 State Roll: Unitary R&T □ 100 1% General Tax Levy 38001 Voter Debt: State Roll - Unitary R&T 100 5,457,960 0.360330 19,666,66 530-621-5470 SUBTOTAL 74,246.26

**DETACH STUB** return with remittance ASSESSMENT #

**EL DORADO COUNTY 2019-2020 SECURED PROPERTY TAX** For Fiscal Year Beginning July 1, 2019 and Ending June 30, 2020

CORTAC# DUE DATE DELINQUENT DATE AFTER 5 P.M. **FEBRUARY 1, 2020** APRIL 10, 2020

TOTAL TAX DUE

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

799-000-016-000 799-000-016-000

FEE PARCEL#

AFTER APRIL 10, 2020 BUT ON OR BEFORE JUNE 30, 2020 PAY THIS AMOUNT

DELINQUENT SECOND

PAY THIS AMOUNT on or before **APRIL 10, 2020** \$ 40,845.44

SECOND INSTALLMENT

\$ 74,246,26

\$ 37,123,13

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

**DETACH STUB** return with remittance

For your convenience ... you may pay this bill online at www.edcgov.us/taxcollector

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

799000016000720198000003712313920000408454432019A 04102020

Pay online or remit payment with appropriate stub

For Fiscal Year Beginning July 1, 2019 and Ending June 30, 2020 ASSESSMENT # FEE PARCEL# CORTAC # 799-000-016-000 799-000-016-000

AFTER DECEMBER 10, 2019 **PAY THIS AMOUNT** 

**EL DORADO COUNTY 2019-2020 SECURED PROPERTY TAX** 

DUE DATE

NOVEMBER 1, 2019

**DELINQUENT FIRST** \$ 40,835.44 PAY THIS AMOUNT on or before **DECEMBER 10, 2019** 

**DELINQUENT DATE AFTER 5 P.M.** 

**DECEMBER 10, 2019** 

FIRST INSTALLMENT

\$ 37,123.13

Make checks payable to:

K. E. COLEMAN, M.B.A TREASURER & TAX COLLECTOR P.O. Box 678002 Placerville, CA 95667-8002

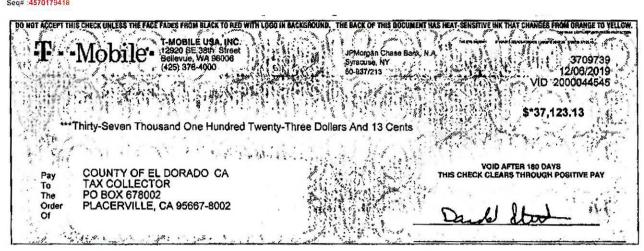
T-MOBILE WEST, LLC DBA T-MOBILE 12920 SE 38TH STREET BELLEVUE, WA 98006

For your convenience ... you may pay this bill online at www.edcgov.us/taxcollector

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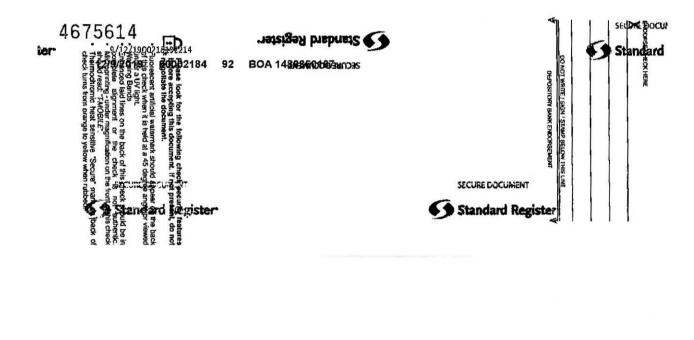
Write your Assessment # on your check or pay online by credit card or eCheck.

Seq# :4570179418



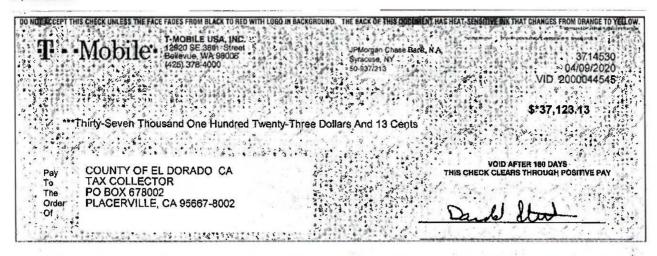
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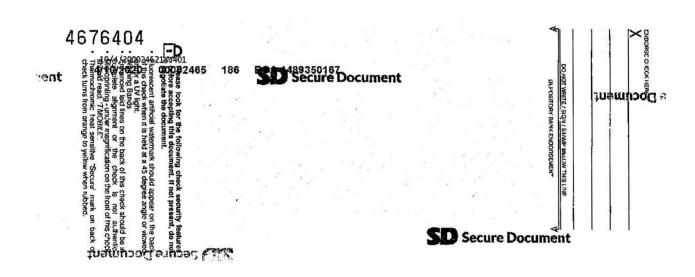
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T-Mobile USA, Inc. PO Box 85021, Bellevue, WA 98015-8521





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