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 \$23,135.12 in taxes levied for the fiscal year 2021-22. 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 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 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 \$96,971.66 (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 \$23,135.12, 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 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

Christopher Miller, Senior Vice President, Taxation

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For Formation 12

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

Treasurer & Tax Collector

EL DORADO COUNTY 2021-2022 SECURED PROPERTY TAX STATEMENT For Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022



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

ASSESSMENT # 799-000-016-000

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

CORTAC #

RETAIN THIS PORTION FOR YOUR RECORDS

PROPERTY DESCRIPTION / SITUS Map 2733 09 002 Par 01 POS INT

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CURRENT ASSESSEE(S)

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**********ALL FOR AADC 980 799-000-016-000 T-MOBILE WEST, LLC DBA T-MOBILE 12920 SE 38TH STREET BELLEVUE, WA 98006

1-0055475 000318 000013 ASSESSEE(S) JANUARY 1, 2021

T-MOBILE WEST, LLC

IMPORTANT MESSAGE

ASSESSED VALUES, 1% GENERAL TAXES AND EXEMPTIONS: FOR QUESTIONS CALL: ASSESSED VALUE X **GENERAL TAXES** TAX RATE % LAND 397,911 ADDRESS CHANGES 530-621-5719 VALUE PLACERVILLE 530-621-5719 VALUE LAKE TAHOE 530-573-3422 STRUCTURAL IMPROVEMENTS 3,474,080 VALUE BUS PROP 530-621-5716 PERSONAL PROPERT **EXEMPTIONS 530-621-5719** TAX RATES 530-621-5470 PAYMENTS 530-621-5800 6,900,610 1.000000 \$ 0.00 **NET TAXABLE VALUE VOTER-APPROVED DEBT AND DIRECT CHARGES: CONTACT PHONE NUMBERS:** 08001 State Roll: Unitary R&T 100 1% General Tax Levy 6,900,610 1.000000 69,006.10 530-621-5470 Voter Debt: State Roll - Unitary R&T □ 100 38001 0.405262 6.900.610 27,965,56 530-621-5470 SUBTOTAL 96,971.66

DETACH STUB return with remittance EL DORADO COUNTY 2021-2022 SECURED PROPERTY TAX For Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022

TOTAL TAX DUE

ASSESSMENT # 799-000-016-000

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

BELLEVUE, WA 98006

FEE PARCEL# 799-000-016-000

Pay online or remit payment with appropriate stub

CORTAC #

DUE DATE

FEBRUARY 1, 2022

DELINQUENT AFTER 5 P.M.

APRIL 11, 2022

Make checks payable to: K. E. COLEMAN, M.B.A. TREASURER & TAX COLLECTOR

P.O. Box 678002 Placerville, CA 95667-8002

IMPORTANT MESSAGE

AFTER APRIL 11, 2022 BUT ON OR BEFORE JUNE 30, 2022 PAY THIS AMOUNT

DELINQUENT SECOND

53,344.41

PAY THIS AMOUNT on or before APRIL 11, 2022

\$ 96,971.66

SECOND INSTALLMENT

\$ 48,485.83

ND INSTALLMENT

For your convenience ... this bill may be paid online at www.edcgov.us/taxcollector

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

DETACH STUR return with remittance EL DORADO COUNTY 2021-2022 SECURED PROPERTY TAX For Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022

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T Mobile[®]

T-Mobile USA, Inc. Sprint dba T-Mobile, PO Box 85022, Bellevue, WA 98015-8522



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