# **CLAIM FOR REFUND OF PROPERTY TAXES**

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

The undersigned, as Senior Vice President - Taxation of Sprint Spectrum L.P., PO Box 85022, 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 requests that the El Dorado County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$2,113.21 in taxes levied for the fiscal year 2022-23. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was Sprint

Spectrum LP.

- 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 \$8,044.36 (See Attached) and paid by claimant in full on or about December 6th, 2022 (See Attached).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$2,113.21, 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

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. 79428655

**VOID 180 DAYS AFTER ISSUE** 

200268944 65-358/550

**CHECK DATE** 

**CHECK NUMBER** 

**CHECK AMOUNT** 

12/06/2022

79428655

8,044.36

PAY

\*\*\* Eight Thousand Forty-Four And 36/100-Dollars \*\*\*

\$ \*\* 8,044.36 \*\*

TO THE ORDER OF

EL DORADO COUNTY TAX COLLECTOR PO BOX 678002 PLACERVILLE, CA 95667-8002

Invoice No: SD12062022S2000044545

# 79428655# 1:055003586# 200268944#

10/12/22 01135 115 305
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# 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 # 799-000-015-000

FEE PARCEL # 799-000-015-000

TAX RATE AREA 000-001

PROPERTY DESCRIPTION / SITUS

Map 2720 09 001 Par 01 POSS INT 000000517

CURRENT ASSESSEE(S)

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1-00505 0002 0000 ASSESSEE(S) JANUARY 1, 2022 SPRINT SPECTRUM LP

IMPORTANT MESSAGE

	ERCHAPPENADOS L			
ASSESSED VALUES, 1% GENERAL TAX AND EXEMPTION	IS:	Patrick Control		FOR QUESTIONS CALL:
LAND STRUCTURAL IMPROVEMENTS PERSONAL PROPERTY	ASSESSED VALUE X 314,263 I 11,729 228,322	TAX RATE % =	GENERAL TAX	ADDRESS CHANGES 530-621-5719 VALUE PLACERVILLE 530-621-5719 VALUE LAKE TAHOE 530-5273-3422 VALUE BUS PROP 530-621-5716 EXEMPTIONS 530-621-5719 TAX RATES 530-621-5470
	554,314	1.000000	\$ 0.00	PAYMENTS 530-621-5800
NET TAXABLE VALUE VOTER-APPROVED DEBT AND DIRECT CHARGES:	554,514	1.000000	\$ 0.00	CONTACT PHONE NUMBERS
		4.00000		
08001 State Roll: Unitary R&T□100 1% General Tax Levy 38001 Voter Debt: State Roll - Unitary R&T□100	554,314 554,314	1.000000 0.451230	5,543.14 2,501.22	530-621-5470 530-621-5470
				The second second
Pay online or remit payment with appropriate stu	ıb TC	SUBTOTAL DTAL TAX DUE	8,044.3 \$ 8,044.3	

# IMPORTANT INFORMATION ABOUT YOUR TAX BILL

# PAYMENT OPTIONS

# PAY ONLINE









Pay onlineusing 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.

#### IMPORTANT REMINDERS

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. PTP applications are accepted from October 1 to February 10 each year. Go to the SCO website at www.ptp. sco.ca.gov for more information. If you have any questions, call (800) 952-5661 or email postponement@sco.ca.gov.

#### HOMEOWNERS' EXEMPTION

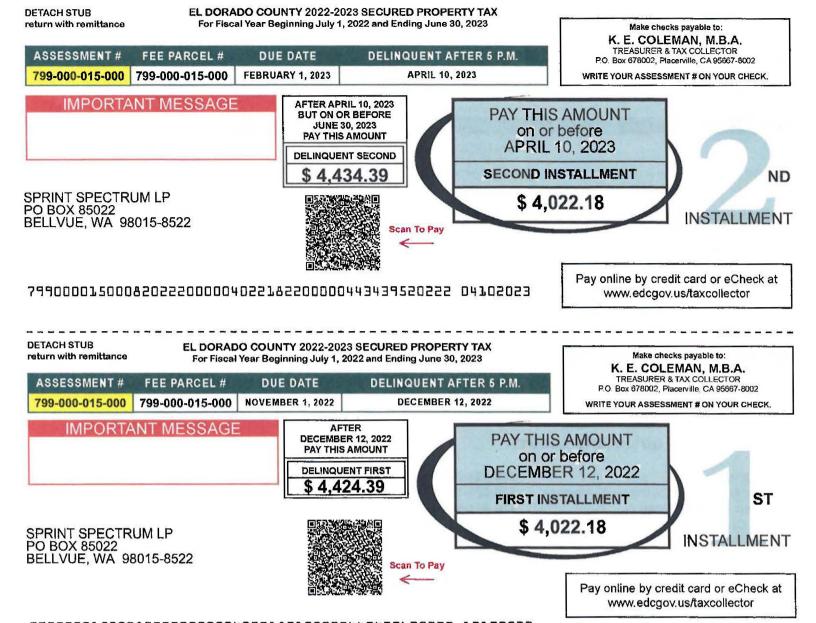
If you filed a claim for the Homeowners' Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occur prior to 12:01 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. Private postage meter dating is not a legal postmark for determination of delinquency. The law allows tax-payers 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 then 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 DHL Express, Federal Express, and United Parcel Service.

VERIFY PAYMENT: The Tax Collector is not responsible for payments made on the wrong assessment. Carefully examine your property descriptions.



7990000150008202220000040221821000000442439620222 12122022

- · 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

You can access tax information on the Tax Collector's website. You can also pay your tax bill and print your tax bill at www.edcgov.us/taxcollector.

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.

#### **NEVER MISS A TAX DEADLINE AGAIN!**

Sign up for email reminders to receive important tax related information from the Treasurer-Tax Collector's office at www.edcgov. us/taxcollector

# T Mobile<sup>®</sup>

T-Mobile USA, Inc. 12920 SE 38th St, Bellevue, WA 98006-1350



**CERTIFIED MAIL®** 

9489 0090 0027 6428 6915 36

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

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