

**CLAIM FOR REFUND OF PROPERTY TAXES RECEIVED**

JAN 09 2023

To: Board of Supervisors, County of Humboldt, California. BOARD OF SUPERVISORS

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 \$29,845.79 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 38<sup>th</sup> 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 Humboldt 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 \$152,752.68 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about December 6<sup>th</sup>, 2022 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$29,845.79, 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 Humboldt 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

Humboldt County Tax Collector – 2022 Tax Year 1<sup>st</sup> Half Payment:


 Display Document: Line Item 001

      Additional Data

Vendor	2000082171	HUMBOLDT COUNTY TAX COLLECTOR	G/L Acc	44250010
Company Code	V040	825 5TH ST RM 125		
V040 TMO USA, Inc.		EUREKA	Doc. no.	1102311276
Line Item 1 / Invoice / 31				

Amount	76,376.34	USD
Tax Code		

Additional Data

Disc. base	76,376.34	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0
Bline Date	12/07/2022		Fixed		
Pmnt Block			Invoice ref.	/	/ 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Assignment	WIRE				
Text	CA - San Francisco 1HP PPTX 2022				 Long text



**COUNTY VALUES, EXEMPTIONS AND TAXES**

TAX DEPARTMENTS INFORMATION:  
**707-441-3020**

VALUE DESCRIPTION	ASSESSED VALUES
LAND	535,886
STRUCTURAL IMPROVEMENTS	4,358,226
PERSONAL PROPERTY	3,596,866
<b>NET TAXABLE VALUE</b>	<b>8,490,978</b>

VALUES X TAX RATE (1%) = COUNTY TAXES **84,909.78**

**VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS**

PHONE #	DESCRIPTION	ASSESSED VALUES X TAX RATE 1.0000 =	AGENCY TAXES
	SECURED UNITARY-VOTED DEBT	8,490,978	0.799000 67,842.90

TOTAL AGENCY TAXES + DIRECT CHARGES **67,842.90**

<b>1ST INSTALLMENT</b> DUE 11/1/2022 DELINQUENT AFTER 12/12/2022	<b>\$76,376.34</b>	<b>2ND INSTALLMENT</b> DUE 2/1/2023 DELINQUENT AFTER 4/10/2023	<b>\$76,376.34</b>	<b>TOTAL TAXES</b> <b>\$152,752.68</b>
--	--------------------	--	--------------------	---

**HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB**

ASMT NUMBER: 799-000-074-000  
FEE NUMBER: 799-000-074-000

MAKE CHECK PAYABLE TO:  
H.C.T.C.

**2022-2023**

LOCATION: Map 2748 12 001 Par 01 POS INT 000001409

Detach and return this stub with payment

CURRENT OWNER: T-Mobile West, LLC  
dba T-Mobile  
12920 SE 38th Street  
Bellevue, WA 98006

**2ND**  
INSTALLMENT



TO PAY

**PAYMENT DUE** February 1 - April 10, 2023 **\$76,376.34**

PAY TAXES ONLINE: <http://humboldt.gov/tax>  
PAY TAXES BY PHONE - CALL 866-666-5444  
3rd party processing company will charge a fee

**Total Due after 4/10/23** with 10% Delinquent Penalty and \$20 cost **\$84,033.97**  
**Total Due after 5/1/23** with \$8.00 for Delinquent Notice Fee **\$84,041.97**

799000074000620222000076376346200008403397920222

**HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB**

ASMT NUMBER: 799-000-074-000  
FEE NUMBER: 799-000-074-000

MAKE CHECK PAYABLE TO:  
H.C.T.C.

**2022-2023**

LOCATION: Map 2748 12 001 Par 01 POS INT 000001409

Detach and return this stub with payment

CURRENT OWNER: T-Mobile West, LLC  
dba T-Mobile  
12920 SE 38th Street  
Bellevue, WA 98006

**1ST**  
INSTALLMENT



TO PAY

**PAYMENT DUE** November 1 - December 12, 2022 **\$76,376.34**

PAY TAXES ONLINE: <http://humboldt.gov/tax>  
PAY TAXES BY PHONE - CALL 866-666-5444  
3rd party processing company will charge a fee

**Total Due after 12/12/22** with 10% Delinquent Penalty **\$84,013.97**  
**Total Due after 1/1/23** with \$8.00 for Delinquent Notice Fee **\$84,021.97**  
**Total to Pay Both Installments by 12/12/22** **\$152,752.68**

799000074000620222000076376346100008401397320222

And that they may not receive a positive remark, or no result at all, depending on your post office and where the package is placed. Please contact them for a copy of the above information.

5. Payment of the tax may be made in legal tender of the United States, by credit card, or a negotiable check, or money order made payable to the order of the Humboldt County Tax Collector. The acceptance by the Tax Collector of a check, or money order constitutes a payment of the tax for which it was given as of the date of acceptance. Should payment on the instrument be refused, the receipt given shall be void and of no effect, and the taxes shall be reinstated. Checks or money orders returned by the bank for any reason will incur a processing cost.

6. Do not postdate your payment. Payments are processed through an automated remittance processor and will not be held. When you use information from your check to make an electronic funds transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

7. Partial payments are not accepted.

8. If taxes are unpaid after December 10 (1st installment) and/or April 10 (2nd installment), then it will be necessary, as provided by law, to pay a 10% penalty on each installment which is unpaid. If the 10% or a greater amount is received, the penalty is void. At the issue of the next business day, the 2nd installment will also have a \$20.00 cost added on any unpaid tax after April 10. An \$8.00 late notice fee is added each time a late notice is mailed. Redemption penalties and fees, as provided by law, are charged on all taxes remaining unpaid after June 30. Penalties are computed at the rate of 1.5% per month beginning July 1 and continue until redemption plus a \$15.00 redemption fee.

9. Delinquent Tax Default and Publication. Each secured parcel having unpaid taxes after June 30 each year shall be tax defaulted. A list of these delinquent properties shall be published on or before September 15th of the 3rd year following the date of default, if taxes remain unpaid. If all prior taxes are not paid within five years of the date of default, the Tax Collector is required by law to record a Notice of Power to Sell Tax Defaulted Property and the property becomes subject to sale at public auction.

10. The Tax Collector cannot change the assessed valuation or the amount of taxes. If you disagree with the assessed value on this bill, you have the right to an informal assessment review by contacting the Humboldt County Assessor's office at (707) 441-3020. If you and the Assessor are unable to agree on the assessed value pursuant to an informal assessment review, you have the right to file an application for changed assessment with the Assessment Appeals Board. Applications may be obtained from the Assessment Appeals Board, 825 Fifth St., Rm. 114, Eureka, CA 95501 or call (707) 476-2390 between July 2, and November 30 (SB1795).

11. The Tax Collector is not responsible for payments made on the wrong property. Examine your property description carefully. Determine that tax bills being paid are for your property and that you have tax bills for all your properties. If you have no financial or legal interest in the property tax bill, please mail it to the proper party, if known, if not, return tax bill to the Humboldt County Tax Collector's office.

#### UNSECURED TAXES

1. **OWNERSHIP ON THE LIEN DATE DETERMINES OBLIGATION TO PAY TAXES:** The removal or disposal of property after the lien date (January 1) does not relieve the assessee of this tax liability for the ensuing fiscal year (Sec. 2192 Revenue and Taxation Code).

2. **TAXES DUE:** All tax bills attach annually as of 12:01 a.m. January 1, providing the fiscal year for which the taxes are levied (Sec. 2192 Revenue and Taxation Code). The Tax Collector may enforce the collection of unsecured property taxes at any time subsequent to the entry of the tax lien on the assessment roll (Sec. 2902 Revenue and Taxation Code).

3. **DELINQUENCY DATE:** Taxes on the Unsecured Roll as of July 11 are delinquent if not paid on or before August 31, and thereafter a penalty of 10%, a \$25.00 lien interest fee and a \$15.00 lien release fee are due. A \$3.00 notice fee is added each time a late notice is mailed. An additional penalty of 1.10% per month attaches 60 days after the 10% penalty attaches (Sec. 2502 Revenue and Taxation Code); if August 31 (or the last day of any month) falls on Saturday, Sunday or a legal holiday, the time of delinquency is 5:00 p.m. the next business day.

4. **CERTIFICATE OF LIEN:** If not paid by delinquent date, a certificate lien will be recorded upon all personal property which will result in charges in addition to penalties. The fee to record a release of lien will be charged in addition to all applicable penalties and fees.

5. **ENFORCEMENT OF PAYMENT: TAXES ON THE UNSECURED ROLL MAY BE COLLECTED BY SEIZURE AND SALE OF ANY PROPERTY BELONGING OR ASSESSED TO THE ASSESSEE:** (Sec. 2753 Revenue and Taxation Code).

6. **TAX REFUND INTERCEPT PROGRAM:** The Franchise Tax Board (FTB) Intercept Program operates with the State Controller's Office to satisfy an individual's delinquent liabilities (debts) owed to state and local agencies. The program intercepts and redirects tax refunds, unclaimed property (UCP) claims, and lottery winnings to state and local agencies to pay the debt per state code (California Government Code Sections 12419.2, 12419.7, 12419.9, 12419.10 and 12415.1).

7. **TAX DELINQUENT WATERCRAFT:** Notice is hereby given per Revenue and Taxation Code Division 1 (Section 3205) to the owners of all property tax delinquent vessels that, in addition to standard county delinquent tax procedures, a hold on the renewal of the certificate of number and the transfer of any title to or interest in that vessel will be withheld by the Department of Motor Vehicles as provided in Section 5950 of the Vehicle Code, until the delinquent taxes have been paid on that vessel.

#### 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 15 each year.

Go to the SCO website at [www.dfp.sco.ca.gov](http://www.dfp.sco.ca.gov) for more information. If you have any questions, call (800) 952-6661 or email [postponement@scos.ca.gov](mailto:postponement@scos.ca.gov).

REVISED APRIL 2022

## NOTICE

Information regarding both installments of taxes is contained in this tax billing. No additional billing will be mailed when the second installment is due. If you do not have Internet access and a receipt is necessary, please send your entire tax bill with stubs intact and a self-addressed, stamped envelope along with your payment. Copies of the five prior year tax bills as well as the current year are available on the Tax Collector's website <http://humboldt.gov/org/tax>.

Scan here with  
your smart phone



Easy Smart Pay  
Monthly Tax payment  
Solution

Scan here with  
your smart phone



Easy Smart Pay  
Monthly Tax payment  
Solution