

CLAIM FOR REFUND OF PROPERTY TAXES

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BOARD OF SUPERVISORS

To: Board of Supervisors, County of Humboldt, California.

The undersigned, as Senior Vice President, Taxation of T-Mobile West LLC, 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 \$19,589.95 in taxes levied for the fiscal year 2016-17. 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 2016-17, 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 \$67,711.14 (Exhibit 1) and paid by claimant in full on or about November 18th, 2016 and April 13th, 2017 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$19,589.95, 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 Humboldt

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 XIII A, 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 1, 2020

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation



HUMBOLDT COUNTY 2016-2017 PROPERTY TAX BILL
 John Bartholomew, Humboldt County Tax Collector
 825 Fifth Street, Room 125, Eureka, CA 95501

Pay Taxes by Credit Card or E-Check

 Online @ <http://humboldt.gov/tax>
 or Call 877-486-7163
 The processing company will charge a service fee

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 799-000-074-000	TAX RATE AREA: 000-001	SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION. Orig. bill date: 09/09/2016
FEE NUMBER: 799-000-074-000	ACRES: 0.00	
LOCATION: Map 2748 12 001 Par 01 POS INT 0000010		
LIEN DATE OWNER: OmniPoint Communications dba T-Mobile		
1C-01303 8A OmniPoint Communications dba T-Mobile 12920 SE 38th Street Bellevue, WA 98006		<h1>2016-2017</h1>
COUNTY VALUES, EXEMPTIONS AND TAXES		

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUE
707-441-3020	LAND	359,221
	STRUCTURAL IMPROVEMENTS	2,229,826
	PERSONAL PROPERTY	1,904,061
	NET TAXABLE VALUE	\$4,493,108
	VALUES X TAX RATE (1.000000) = COUNTY TAXES	\$44,931.08

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	4,493,108	22780.06

TOTAL AGENCY TAXES + DIRECT CHARGES			
1ST INSTALLMENT DUE 11/1/2016 DELINQUENT AFTER 12/12/2016	\$33,855.57	2ND INSTALLMENT DUE 2/1/2017 DELINQUENT AFTER 4/10/2017	\$33,855.57
		TOTAL TAXES	
		\$67,711.14	

HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-074-000	MAKE CHECK PAYABLE TO:	<h1>2016-2017</h1>
FEE NUMBER: 799-000-074-000	HUMBOLDT COUNTY TAX COLLECTOR	
LOCATION: Map 2748 12 001 Par 01 POS INT 000001083	Detach and return this stub with payment	<h1>2ND</h1> INSTALLMENT
CURRENT OWNER: OmniPoint Communications dba T-Mobile 12920 SE 38th Street Bellevue, WA 98006		

PAYMENT DUE → **February 1, 2017** **\$33,855.57**

Delinquent After 4/10/17, add 10% penalty & \$20 cost **\$3,405.55**

Total Amount Due If Paid after 4/10/17 **\$37,261.12**

(If Paid after 5/1/17 add \$8.00 for Delinquent Notice Fee)

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov/tax>
 PAY TAX BY PHONE - CALL 1-877-486-7163
 THERE WILL BE A CONVENIENCE FEE WITH PAYMENT

799000074000620164000033855579200003726112220164

HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-074-000	MAKE CHECK PAYABLE TO:	<h1>2016-2017</h1>
FEE NUMBER: 799-000-074-000	HUMBOLDT COUNTY TAX COLLECTOR	
LOCATION: Map 2748 12 001 Par 01 POS INT 000001083	Detach and return this stub with payment	<h1>1ST</h1> INSTALLMENT
CURRENT OWNER: OmniPoint Communications dba T-Mobile 12920 SE 38th Street Bellevue, WA 98006		

PAYMENT DUE → **November 1, 2016** **\$33,855.57**

Delinquent After 12/12/16, add 10% penalty **\$3,385.55**

Total Amount Due If Paid after 12/12/16 **\$37,241.12**

(If Paid after 1/1/17 add \$8.00 for Delinquent Notice Fee)

To Pay Both Installments by 12/12/2016 the total is: **\$67,711.14**

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: <http://humboldt.gov/tax>
 PAY TAX BY PHONE - CALL 1-877-486-7163
 THERE WILL BE A CONVENIENCE FEE WITH PAYMENT

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Humboldt Tax Collector – 2016 Tax Year 1st Half Payment:

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Additional Data

Vendor HUMBOLDT COUNTY TAX COLLECTOR G/L Acc
 Company Code 825 5TH ST RM 125
 V040 TMO PCS Holdings LLC EUREKA Doc. no.
 Line Item 1 / Invoice / 31

Amount USD
 Tax Code

Additional Data

Disc. base	<input type="text" value="33,855.57"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/>	
Blne Date	<input type="text" value="11/17/2016"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/> / <input type="text"/> / <input type="text" value="0"/>	
Pmt Method	<input checked="" type="checkbox"/> Pmt meth.supl. <input type="checkbox"/> TX		Payee	<input type="text"/>	
Clearing	<input type="text" value="11/18/2016"/> / <input type="text" value="1501774002"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - San Francisco 1Hp PPTX 2016"/>			<input type="text" value="Long text"/>	

Humboldt Tax Collector – 2016 Tax Year 2nd Half Payment:

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Display Document: Line Item 001

Additional Data

Vendor HUMBOLDT COUNTY TAX COLLECTOR G/L Acc
 Company Code 825 5TH ST RM 125
 V040 TMO PCS Holdings LLC EUREKA Doc. no.
 Line Item 1 / Invoice / 31

Amount USD
 Tax Code

Additional Data

Disc. base	<input type="text" value="33,855.57"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/>	
Blne Date	<input type="text" value="04/04/2017"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/> / <input type="text"/> / <input type="text" value="0"/>	
Pmt Method	<input checked="" type="checkbox"/> Pmt meth.sopl. <input type="checkbox"/> TX		Payee	<input type="text"/>	
Clearing	<input type="text" value="04/13/2017"/> / <input type="text" value="1500624130"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - San Francisco 2HP PPTX 2016"/>			<input type="text" value="Long text"/>	

T-Mobile®

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

CERTIFIED MAIL



91 7199 9991 7038 9358 4007

neopost®
FIRST-CLASS MAIL
12/03/2020
\$004.75



ZIP 98006
041M12251385

I was directed
to pass this
to AC office
for refund.
Thanks
CAB

Humboldt County
Clerk of the Board
825 5th Street, Room 111
Eureka, CA 95501

Received

DEC 09 2020

County of Humboldt
Auditor-Controller

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