

CLAIM FOR REFUND OF PROPERTY TAXES

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ASSESSORS OFFICE
HUMBOLDT COUNTY

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 \$11,444.50 in taxes levied for the fiscal year 2015-16. 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 2015-16, 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 \$52,964.08 (Exhibit 1) and paid by claimant in full on or about December 4th, 2015 and April 5th, 2016 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$11,444.50, 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: November 25th, 2019 at 12920 SE 38th St. Bellevue, Washington 98006.



Signature

Christopher Miller, Senior Vice President, Taxation

State of Washington
County of King

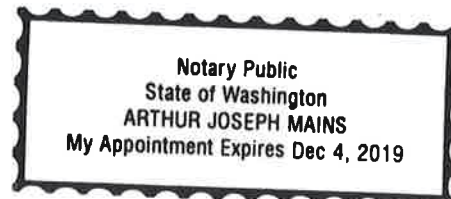
)SS:

On this, the 25th day of November, 2019, before me a notary public, the undersigned officer, personally appeared Chris Miller, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained.

In witness hereof, I hereunto set my hand and official seal.



Notary Public



IMPORTANT INFORMATION ABOUT YOUR TAX BILL
For more information go to: <http://humboldt.gov/org/tax>
Or call (707) 441-3020

1. Taxes are levied on both real and personal property, as it exists at 12:01 a.m. on January 1.
2. Tax Bills are mailed to all property owners according to information provided by the following documents in this order, Preliminary Change of Ownership Report, the deed to the property and any mailing instructions furnished by the property owner to the Assessor, Tax Collector or the U.S. Postal Service. Tax bills not received by November 10th must be obtained in writing to or calling the Humboldt County Tax Collector's office at (707) 441-3020.
3. It is the property owner's responsibility to see that tax liens are satisfied. Failure to receive a tax bill in no way relieves the property owner of the responsibility of paying a property tax bill nor does it give the Tax Collector reason to cancel penalties imposed.
4. Taxes are payable at the office of the Humboldt County Tax Collector, #25 Fifth Street, Room 125, Eureka, CA 95501. Payments received after 5PM are considered received the next day unless submitted exclusively through the Tax Collector's authorized website or the Tax Collector's authorized automated phone service on or before 11:59 PM. NOTE: Many types of postage do not receive an official postmark. Among them are returned mail, pre-cancelled stamps, automatic postal center stamps and permit imprint postage. Please be aware that Online Personal Banking Bill Pay processes generally use one of these types of postage and therefore do not receive a postmark. Your banking transaction may not be processed by your bank on the same date that you submit the request. This, combined with the fact that they may not receive a postal postmark, could result in delinquency. Your post office has options available for proof of mailing. Contact them for more information on those options.
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 when, but not before the instrument is actually paid. Should payment on the instrument be refused, the receipt given shall be void and of no effect, and the taxes shall be reinstated. In accepting checks, the Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss resulting from the failure of any bank used as a collecting agency. Checks or money orders returned by the bank for any reason will incur a processing cost.
6. Do not postdate your payment. Payments are regularly processed through an automated remittance processor and will not be held. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction. When we 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. The 2nd installment will also have a \$20.00 cost added on any unpaid tax after April 10. A \$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 redeemed, plus a flat \$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 8th 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, #25 Fifth Street, Rm. 111, 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 property in which you are interested. If you have no financial or legal interest in this property tax bill, please mail bill to the proper party, if known; if not, return tax bill to the Humboldt County Tax Collector's office.

HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE

If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occurred prior to 12:01 a.m., January 1st of the current fiscal year.

- (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 1st you must notify the Assessor in writing on or before December 10th or you will be subject to payment of the amount of taxes the exemption represents, plus applicable penalties and interest. If you have questions regarding the homeowner's exemption, please contact the Humboldt County Assessor's Office.

SUPPLEMENTAL TAXES

Supplemental Tax Bills are issued when the taxable value of your property changes as a result of a change in ownership or completion of new construction.

Supplemental Tax Bills are in addition and separate from the regular property tax bill. It is the owner's responsibility to ensure payment of Supplemental Taxes as they will not be billed to a lending agency.

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 liens attach annually as of 12:01 a.m. January 1 preceding 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 31 are delinquent if not paid on or before August 31, and thereafter, a penalty of 10%, a \$29.00 lien interest fee and a \$17.00 lien release fee are due. A \$8.00 notice fee is added each time a late notice is mailed. An additional penalty of 1-1/2% per month attaches 60 days after the 10% penalty attaches (Sec. 2922 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. 2951 Revenue and Taxation Code).

IMPORTANT REMINDERS

PROPERTY TAX ASSISTANCE FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS

The state budget did not include funding for the Consalves-Deukmejian-Patris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims. For the most current information on the HRA Program, go to ftb.ca.gov and search for hra. If you have any questions, call 916-845-2119 or fax 916-845-4022.

PROPERTY TAX POSTPONEMENT FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS

In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a revised Property Tax Postponement (PTP) program. The State Controller's Office (SCO) will begin accepting new PTP applications beginning September 1, 2016. Please see website at http://www.sco.ca.gov/rdtax_prop_tax_postponement.html for more information.

NOTICE

Information regarding both installments of taxes is contained in this tax billing. No additional billing will be mailed when second installment is due. Copies of the current and one-year prior tax bills are available on the Tax Collector's website <http://humboldt.gov/org/tax> 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.

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T-MOBILE USA, INC.
12920 SE 38th Street
Bellevue, WA 98006
(425) 378-4000

The Bank of New York Mellon
Pittsburgh, PA
60-140/433

3231051
12/4/2015
VID 2000082171

PAY **\$26,482.04**
TWO SIX THOUSAND EIGHT HUNDRED TWO DOLLARS AND FOUR CENTS

***\$26,482.04**

*****Twenty Six Thousand Four Hundred Eighty Two Dollars And 04 Cents*****

To **HUMBOLDT COUNTY TAX COLLECTOR**
The 825 5TH ST RM 125
Order EUREKA, CA 95501-1107
Of

VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY

⑈0003231051⑈ ⑈043301601⑈ 013⑈8430⑈

⑈ THE ORIGINAL DOCUMENT HAS A REFLECTIVE WATERMARK ON THE BACK. ⑈ HOLD AT AN ANGLE TO VIEW, DO NOT CASH IF MISSING. ⑈

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For Deposit Only to
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County of Humboldt

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- Thermochromic heat sensitive "Secure" mark on back of check turns from orange to yellow when rubbed

4201338

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Mobile
T-MOBILE USA, INC.
2520 SE 38th Street
Bellevue, WA 98006
(425) 375-4000

The Bank of New York Mellon
Pittsburgh, PA
60-160/433

3304476
4/5/2016
VID 2000082171

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To **HUMBOLDT COUNTY TAX COLLECTOR**
The 825 5TH ST RM 125
Order EUREKA, CA 95501-1107
Of

David Wood

⑈0003304476⑈ ⑆043301601⑆ 013⑈8430⑈

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