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ASSESSORS OFFICE
HUMBOLDT COUNTY

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OCT 28 2022

BOARD OF SUPERVISORS

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Humboldt, 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 \$20,370.89 in taxes levied for the fiscal year 2018-19. 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 2018-19, 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 \$72,637.04 (Exhibit 1) and paid by claimant in full on or about December 7th, 2018 and April 5th, 2019 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$20,370.89, 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: Monday, October 24, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

Humboldt Tax Collector – 2018 Tax Year 1st Half Payment:


 Display Document: Line Item 001

     Additional Data

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| Vendor | <input type="text" value="2000082171"/> | HUMBOLDT COUNTY TAX COLLECTOR | G/L Acc | <input type="text" value="44250010"/> |
| Company Code | <input type="text" value="V040"/> | 825 5TH ST RM 125 | | |
| V040 TMO PCS Holdings LLC | | EUREKA | Doc. no. | <input type="text" value="1102492082"/> |
| Line Item 1 / Invoice / 31 | | | | |

| | | |
|----------|--|-----|
| Amount | <input type="text" value="36,318.52"/> | USD |
| Tax Code | <input type="text"/> | |

Additional Data

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Humboldt Tax Collector – 2018 Tax Year 2nd Half Payment:


 Display Document: Line Item 001

 Additional Data

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| | V040 TMO PCS Holdings LLC | EUREKA | Doc. no. | <input type="text" value="1100646139"/> |
| Line Item 1 / Invoice / 31 | | | | |

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| Tax Code | <input type="text"/> | |

Additional Data

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| 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"/> | |
| Bline Date | <input type="text" value="04/05/2019"/> | | 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 type="text" value="M"/> Pmt meth.supl. <input type="text" value="TX"/> | | Payee | <input type="text"/> | |
| Clearing | <input type="text" value="04/11/2019"/> / <input type="text" value="1500466023"/> | | | | |
| Assignment | <input type="text" value="WIRE"/> | | | | |
| Text | <input type="text" value="CA - San Francisco 2HP PPTX 2018"/> | | |  Long text | |