# RECEIVE

### CLAIM FOR REFUND OF PROPERTY TAXES

DEC 08 2020

BOARD OF SUPERVISO

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:

- 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 XIIIA, 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://humboldtgov.org/tex or Cali 877-486-7163 The processing company will charge a service fer

PROPERTY INFORMATION

ASMT NUMBER: 799-000-074-000

TAX RATE AREA: 000-004

FEE NUMBER: 799-000-074-000

LOCATION: Map 2748 12 001 Par 01 POS INT 0000010 LIEN DATE OWNER: OmniPoint Communications dba T-Mobile

1C-01303 SA OmniPoint Communications dba T-Mobile

12920 SE 38th Street Bellevue, WA 98006

IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.

Orig. bill date: 09/09/2016

COUNTY VALUES, EXEMPTIONS AND TAX

TAX DEPARTMENTS INFORMATION: 707-441-3020

VALUE DESCRIPTION LAND

STRUCTURAL IMPROVEMENTS PERSONAL PROPERTY

**NET TAXABLE VALUE** 

ASSESSED VALUE

359,221 2.229:B26 1,904,061

\$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

SECURED UNITARY-VOTED DEBT

ASSESSED VALUES X TAX RATE 1.0000 = AGENCY TAXES

4,493,108

0.507000

22780 06

TOTAL AGENCY TAXES + DIRECT CHARGES

\$22,780.06

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

FEE NUMBER: 799-000-074-000

MAKE CHECK PAYABLE TO: HUMBOLDT COUNTY TAX COLLECTOR LOCATION: Map 2748 12 001 Par 01 POS INT Detach and return this stub with payment

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

2016-2017

IF PAYING IN PERSON, BRING COMPLETE BILL

PAY TAXES ONLINE: http://humboldigov.org/tex PAY TAX BY PHONE - CALL 1-877-486-7163 THERE WILL BE A CONVENIENCE FEE WITH PAYMENT

PAYMENT DUE February 1, 2017

\$33,855.57

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

Total Amount Due If Paid after 4/10/17 (If Paid after 5/1/17 add \$8.00 for Delinquent Notice Fee)

\$3,405.55 \$37,261.12

79900074000620164000033855579200003726112220164

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: HUMBOLDT COUNTY TAX COLLECTOR LOCATION: Map 2748 12 001 Par 01 POS INT Det@600001663eturn this etub with payment

2016-2017

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

IF PAYING IN PERSON, BRING COMPLETE BILL

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

PAYMENT DUE November 1, 2016

\$33,855,57

Delinquent Alter 12/12/16, add 10% penalty Total Amount Due If Paid after 12/12/16

\$3,385,55 \$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:

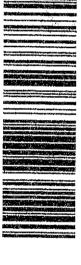
\$67,711.14

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

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## Humboldt Tax Collector – 2016 Tax Year 2<sup>nd</sup> Half Payment:

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Received

825 5th Street, Room 111

Eureka, CA 95501

Clerk of the Board

**Humboldt County** 

DEC @ 9 2020

County of Humboldt Auditor-Controller