



**SOLANO COUNTY**  
**CLAIM FOR REFUND OF TAXES**  
 (Revenue and Taxation Code section 5096, et seq.)

Clerk of the Board of Supervisors, Attn: Myra Chirila  
 675 Texas Street, Suite 6500, 6<sup>th</sup> Floor  
 Fairfield, CA 94533

(707) 784-6100

Name of Claimant: AT&T Communications

Mailing Address: 1010 Pine St, ROOM 9E-L-01, St Louis, MO 63101

Phone Number: (214)782-3738

Affected Property: BOE assessed unitary property Assessment Number 9231-000-001-01  
Assessor's Parcel Number and Address

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
2015-16	12/2/2015 & 3/29/2016	\$ 10,005	\$	\$ 10,005
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

(Claimant must attach proof of payment – copy of cancelled check and/or receipt)

Please state all facts and circumstances that support your claim for a tax refund:

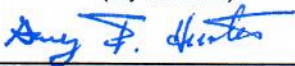
SEE ATTACHED

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Backup documentation is provided

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the tax amount sought to be refunded was paid within four years prior to filing this demand; that the amounts claimed are correct and no part has been refunded; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf, and that the title shown below is true and correct. I am not an agent or the taxpayer's attorney.

Executed at Sacramento, CA on November 15, 2019  
(city and state) (date)

Signature: 

Its: AVP-TAX  
(If claim is for a legal entity, the person signing must show title)

## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *SOLANO*, California.

The undersigned, as *AVP-TAX* of *AT&T Services*, as delegated by 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 \$ 10,005 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 *AT&T Corp*, a corporation duly organized and existing under the laws of the State of New York, with its principal place of business located at One AT&T Way, Bedminster, Somerset County, New Jersey.
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 *SOLANO* 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 \$ 49,335 (Exhibit 1) and paid by claimant in full on or about *December 2, 2015* and *March 29, 2016* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 10,005, 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 *SOLANO* 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 15, 2019* at 2700 Watt Ave, Sacramento, California

Name: Gary Hunter

Title: AVP-TAX

Signature: 



**CHARLES LOMELI TAX COLLECTOR**

675 TEXAS STREET, SUITE 1900

FAIRFIELD, CA 94533-6337

PHONE 707-784-7485

E-MAIL: TTCCC@SOLANOCOUNTY.COM

**SOLANO COUNTY 2015-2016  
SECURED PROPERTY TAX STATEMENT**

FOR THE FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

ASSESSMENT NUMBER

**9231-000-001-01**

ORIGINAL

PROPERTY ADDRESS / DESCRIPTION

0.00 ACRES

MAIL TO:

SC00929A MIXED AADC 926  
7000000826 00.0004.0109 826/1



AT & T COMMUNICATIONS  
C/O AT&T PROPERTY TAX GROUP  
909 CHESTNUT ST., RM 36-M-01  
ST. LOUIS MO 63101-2065

TAX RATE AREA

CORTAC AGENCY

**000001**

	ASSESSED VALUE
LAND	
IMPROVEMENTS	887,750
PERSONAL PROPERTY	6,154
MINERALS	2,459,001
<b>GROSS TOTAL ▶</b>	<b>0</b>
HOMEOWNER'S EXEMPTION	3,352,905
OTHER EXEMPTIONS	0
<b>NET TOTAL ▶</b>	<b>3,352,905</b>

\* If a mortgage company is responsible for paying your taxes, please contact them.

TAXING ENTITY	TAX RATE	CHARGE AMOUNT
UNITARY TAX - 1%	0.996900	33,425.10
UNITARY TAX-VOTER DEBT SERVICE	0.474500	15,909.52
		<b>49,334.62</b>

TAXING ENTITY	PHONE NUMBER	CHARGE AMOUNT
<b>GABELE 07 ✓</b>		
<b>OK</b>		

ADD 10% PENALTY  
AFTER

DEC 10, 2015

**1st Installment**

**\$24,667.31**

ADD 10% PENALTY  
AND \$10.00 COST AFTER

APRIL 10, 2016

**2nd Installment**

**\$24,667.31**



**SOLANO COUNTY**  
**CLAIM FOR REFUND OF TAXES**  
 (Revenue and Taxation Code section 5096, et seq.)

Clerk of the Board of Supervisors, Attn: Myra Chirila  
 675 Texas Street, Suite 6500, 6<sup>th</sup> Floor  
 Fairfield, CA 94533

(707) 784-6100

Name of Claimant: AT&T Mobility LLC

Mailing Address: 1010 Pine St, ROOM 9E-L-01, St Louis, MO 63101

Phone Number: (214)782-3738

Affected Property: BOE assessed unitary property Assessment Number 9260-600-001-01  
 Assessor's Parcel Number and Address

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
2015-16	12/2/2015 & 3/29/2016	\$ 71,142	\$	\$ 71,142
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

(Claimant must attach proof of payment – copy of cancelled check and/or receipt)

Please state all facts and circumstances that support your claim for a tax refund:

SEE ATTACHED

Backup documentation is provided

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the tax amount sought to be refunded was paid within four years prior to filing this demand; that the amounts claimed are correct and no part has been refunded; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf, and that the title shown below is true and correct. I am not an agent or the taxpayer's attorney.

Executed at Sacramento, CA on November 15, 2019  
(city and state) (date)

Signature: *Angie F. Hunter*

Its: AVP-TAX  
(If claim is for a legal entity, the person signing must show title)

## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *SOLANO*, California.

The undersigned, as *AVP-TAX* of *AT&T Services*, as delegated by 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 \$ 71,142 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 *AT&T Mobility 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 1025 Lenox Park Blvd NE, Atlanta, Fulton County, Georgia.
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 *SOLANO* 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 \$ 350,799 (Exhibit 1) and paid by claimant in full on or about *December 2, 2015* and *March 29, 2016* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 71,142, 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 *SOLANO*

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 15, 2019* at 2700 Watt Ave, Sacramento, California

Name: Gary Hunter

Title: AVP-TAX

Signature: 



**CHARLES LUMIELI TAX COLLECTOR**  
 675 TEXAS STREET, SUITE 1900  
 FAIRFIELD, CA 94533-6337  
 PHONE 707-784-7485  
 E-MAIL: TTCCC@SOLANOCOUNTY.COM

**SOLANO COUNTY 2015-2016**  
**SECURED PROPERTY TAX STATEMENT**  
 FOR THE FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

ASSESSMENT NUMBER

**9260-600-001-01**

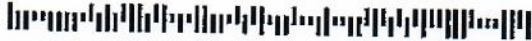
ORIGINAL

PROPERTY ADDRESS / DESCRIPTION

0.00 ACRES

MAIL TO:

SCU0929A MIXED AADC 926  
 7000000827 00.0004.0110 827/1



AT&T MOBILITY LLC  
 C/O AT&T PROPERTY TAX GROUP  
 909 CHESTNUT ST, RM 36-M-01  
 ST. LOUIS MO 63101-2065

ASSESSED VALUE	
LAND	2,418,454
IMPROVEMENTS	8,458,230
PERSONAL PROPERTY	12,964,510
MINERALS	0
<b>GROSS TOTAL ▶</b>	<b>23,841,194</b>
HOMEOWNER'S EXEMPTION	0
OTHER EXEMPTIONS	0
<b>NET TOTAL ▶</b>	<b>23,841,194</b>

**\* If a mortgage company is responsible for paying your taxes, please contact them.**

TAX RATE AREA

CORTAC AGENCY

**000001**

TAXING ENTITY	TAX RATE	CHARGE AMOUNT
UNITARY TAX - 1%	0.996900	237,672.86
UNITARY TAX-VOTER DEBT SERVICE	0.474500	113,126.46
		<b>\$ 350,799.32</b>

TAXING ENTITY	PHONE NUMBER	CHARGE AMOUNT
<i>0178CC-07V</i> <i>CK</i>		

ADD 10% PENALTY  
 AFTER  
 DEC 10, 2015

**1st Installment**  
**\$175,399.66**

ADD 10% PENALTY  
 AND \$10.00 COST AFTER  
 APRIL 10, 2016

**2nd Installment**  
**\$175,399.66**





Gary Hunter  
AVP-TAX  
AT&T Services, Inc.  
208 S Akard St. 18<sup>th</sup> floor  
Dallas, TX 75202-4206

Tel: 214-782-3738  
Gh8190@att.com

November 15, 2019

Received

NOV 21 2019

Solano County  
Clerk of the Board  
County Administration Center  
675 Texas Street, Suite 6500, 6th Floor  
Fairfield, CA 94533

Solano County  
Board of Supervisors

RE: Pacific Bell, AT&T Communications & AT&T Mobility LLC Property Tax Claim for Refunds

Dear Clerk of the Board,

Enclosed are the Tax Year 2015 property tax claim for refunds for Pacific Bell, AT&T Mobility and AT&T Communications for your review. If you have any questions, please free to call me at (214) 782-3738 or email me at gh8190@att.com.

In advance, thank you for your attention to this matter.

Regards,

*GH by AM*

Gary Hunter  
AVP-TAX



**SOLANO COUNTY**  
**CLAIM FOR REFUND OF TAXES**  
 (Revenue and Taxation Code section 5096, et seq.)

Clerk of the Board of Supervisors, Attn: Myra Chirila  
 675 Texas Street, Suite 6500, 6<sup>th</sup> Floor  
 Fairfield, CA 94533

(707) 784-6100

Name of Claimant: Pacific Bell

Mailing Address: 1010 Pine St, ROOM 9E-L-01, St Louis, MO 63101

Phone Number: (214)782-3738

Affected Property: BOE assessed unitary property Assessment Number 9027-900-001-01  
 Assessor's Parcel Number and Address

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
2015-16	11/27/2015 & 3/28/2016	\$ 255,988	\$	\$ 255,988
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

(Claimant must attach proof of payment – copy of cancelled check and/or receipt)

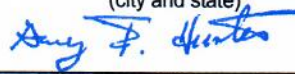
Please state all facts and circumstances that support your claim for a tax refund:

SEE ATTACHED

Backup documentation is provided

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the tax amount sought to be refunded was paid within four years prior to filing this demand; that the amounts claimed are correct and no part has been refunded; and, if acting on behalf of a legal entity, that I am duly authorized to act on its behalf, and that the title shown below is true and correct. I am not an agent or the taxpayer's attorney.

Executed at Sacramento, CA on November 15, 2019  
(city and state) (date)

Signature: 

Its: AVP-TAX  
(If claim is for a legal entity, the person signing must show title)

## CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of *SOLANO*, California.

The undersigned, as *AVP-TAX* of *AT&T Services*, as delegated by 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 \$ 255,988 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 *Pacific Bell*, a corporation duly organized and existing under the laws of the State of California, with its principal place of business located at 430 Bush Street, San Francisco, San Francisco County, California.
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 *SOLANO* 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 \$ 1,262,270 (Exhibit 1) and paid by claimant in full on or about *November 27, 2015* and *March 28, 2016* (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 255,988, 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 *SOLANO* 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 15, 2019* at 2700 Watt Ave, Sacramento, California

Name: Gary Hunter

Title: AVP-TAX

Signature: 

**CHARLES LOMELI TAX COLLECTOR**

675 TEXAS STREET, SUITE 1900

FAIRFIELD, CA 94533-6337

PHONE 707-784-7485

E-MAIL: TTCCC@SOLANOCOUNTY.COM

**SOLANO COUNTY 2015-2016****SECURED PROPERTY TAX STATEMENT**

FOR THE FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

ASSESSMENT NUMBER

**9027-900-001-01**

ORIGINAL

PROPERTY ADDRESS / DESCRIPTION

0.00 ACRES

ASSESSED VALUE

LAND	6,511,382
IMPROVEMENTS	65,935,159
PERSONAL PROPERTY	13,340,476
MINERALS	0
<b>GROSS TOTAL ▶</b>	<b>85,787,017</b>
HOMEOWNER'S EXEMPTION	0
OTHER EXEMPTIONS	0
<b>NET TOTAL ▶</b>	<b>85,787,017</b>

MAIL TO:

SC00929E

2000014072 1345/1



PACIFIC BELL TELEPHONE CO  
C/O AT&T PROPERTY TAX GROUP  
909 CHESTNUT ST. RM #36-M-01  
ST. LOUIS MO 63101-2065

\* If a mortgage company is responsible for paying your taxes, please contact them.

TAX RATE AREA

**000001**

CORTAC AGENCY

**\*M 4132**

TAXING ENTITY	TAX RATE	CHARGE AMOUNT
UNITARY TAX - 1%	0.996900	855,210.76
UNITARY TAX-VOTER DEBT SERVICE	0.474500	407,059.38
<i>1,262,270.14</i>		

TAXING ENTITY	PHONE NUMBER	CHARGE AMOUNT

ADD 10% PENALTY  
AFTER

DEC 10, 2015

**1st Installment****\$631,135.07**ADD 10% PENALTY  
AND \$10.00 COST AFTER

APRIL 10, 2016

**2nd Installment****\$631,135.07**



**Sprint – Property Tax**

Mailstop: KSOPHK0110-1B504  
6100 Sprint Parkway  
Overland Park, KS 66251

**Contact Information:**

John McAdoo – Tax Manager  
john.mcadoo@sprint.com  
913-762-6356

December 4, 2019

**Received**

DEC 10 2019

**CLAIM FOR REFUND OF PROPERTY TAXES**

**Solano County  
Board of Supervisors**

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

The undersigned, as Property Tax Manager of Sprint Telephony PCS, L.P., 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 requests that the Solano County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$34,836.41 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 Sprint Telephony PCS, LP.
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 Solano 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 \$171,777.10 (See Attached) and paid by claimant in full on or about December 10, 2014 and April 15, 2015 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$34,836.41, 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 Solano 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, 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.

Respectfully,

  
\_\_\_\_\_

**SPRINT**

Sprint

P.O. Box 63670

No. 13421135

DATE: 12/01/2015

VENDOR NAME COUNTY OF SOLANO CA

VENDOR NO. 0000200055

INVOICE NO.	INVOICE DATE	DESCRIPTION	DISC. AMOUNT	NET AMOUNT
ALW089CA15PTAX112520	09/01/2015	Q'S ANN.L.WINN@SPRINT.COM	0.00	171,777.10
			0.00	171,777.10

Please detach and retain this statement as your record of payment.

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK. HOLD UP TO LIGHT TO VIEW.

**SPRINT**

P.O. Box 63670  
Phoenix, AZ 85082-3670

Return Service Requested

**Bank of America**

Bank Of America, N.A.  
Atlanta, DeKalb County, Georgia

64-1278  
611

No. 13421135

CHECK DATE  
12/01/2015

CHECK AMOUNT  
\$\*\*\*\*171,777.10

PAY

171,777 DOLLARS AND 10 CENTS

VOID IF NOT CASHED WITHIN 180 DAYS

TO THE  
ORDER  
OF

-- 01 000008 43858 E 1 A727  
COUNTY OF SOLANO CA  
TREASURER TAX COLLECTOR  
COUNTY CLERK  
675 TEXAS STREET, STE 1900  
FAIRFIELD, CA 94533-6337



Authorized Signature  
*Gene W.A. Rohlfs*

Security features included. Details on back.

13421135 06112788 3299791352



**CHARLES LOMELI TAX COLLECTOR**  
 675 TEXAS STREET, SUITE 1900  
 FAIRFIELD, CA 94533-6337  
 PHONE 707-784-7485  
 E-MAIL: TTCCC@SOLANOCOUNTY.COM

**SOLANO COUNTY 2015-2016**  
**SECURED PROPERTY TAX STATEMENT**  
 FOR THE FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

ASSESSMENT NUMBER

**9272-000-001-01**

ORIGINAL

PROPERTY ADDRESS / DESCRIPTION

0.00 ACRES

MAIL TO:

SCU0929A MIXED AADC 926  
 7000000845 00.0004.0128 845/1



SPRINT TELEPHONY PCS, LP  
 6500 SPRINT PARKWY KSOPHL5A602  
 OVERLAND PARK KS 66251-5333

TAX RATE AREA

CORTAC AGENCY

**000001**

ASSESSED VALUE	
LAND	1,585,746
IMPROVEMENTS	1,906,564
PERSONAL PROPERTY	8,182,089
MINERALS	0
<b>GROSS TOTAL ▶</b>	<b>11,674,399</b>
HOMEOWNER'S EXEMPTION	0
OTHER EXEMPTIONS	0
<b>NET TOTAL ▶</b>	<b>11,674,399</b>

**\* If a mortgage company is responsible for paying your taxes, please contact them.**

**TAXES DELINQUENT AS OF 2009/10**

TAXING ENTITY	TAX RATE	CHARGE AMOUNT
UNITARY TAX - 1%	0.996900	116,382.08
UNITARY TAX-VOTER DEBT SERVICE	0.474500	55,395.02

TAXING ENTITY	PHONE NUMBER	CHARGE AMOUNT

ADD 10% PENALTY  
 AFTER  
 DEC 10, 2015

**1st Installment**  
**\$85,888.55**

ADD 10% PENALTY  
 AND \$10.00 COST AFTER  
 APRIL 10, 2016

**2nd Installment**  
**\$85,888.55**



## CLAIM FOR REFUND OF PROPERTY TAXES

Received

DEC 02 2019

Solano County  
Board of Supervisors

To: Board of Supervisors, County of Solano, 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 \$43,926.05 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 38<sup>th</sup> 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 Solano 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 \$216,597.82 (Exhibit 1) and paid by claimant in full on or about December 4<sup>th</sup>, 2015 and April 5<sup>th</sup>, 2016 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$43,926.05 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 Solano

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 25<sup>th</sup>, 2019 at 12920 SE 38<sup>th</sup> St. Bellevue, Washington 98006.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

State of Washington  
County of King

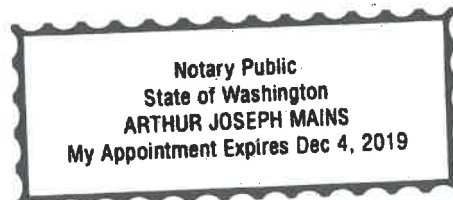
)SS:

On this, the 25<sup>th</sup> day of November, 20 19, 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.

Arthur Joseph Mains

Notary Public



**CHARLES LOMELI TAX COLLECTOR**

675 TEXAS STREET, SUITE 1900

FAIRFIELD, CA 94533-6337

PHONE 707-784-7485

E-MAIL: TTCCC@SOLANOCOUNTY.COM

**SOLANO COUNTY 2015-2016****SECURED PROPERTY TAX STATEMENT**

FOR THE FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

ASSESSMENT NUMBER

**9274-800-001-01**

ORIGINAL

PROPERTY ADDRESS / DESCRIPTION

0.00 ACRES

MAIL TO:

SCU0929D MIXED AADC 926  
7000000320 00.0001.0320 320/1T-MOBILE WEST LLC DBA  
T-MOBILE  
12920 SE 38TH STREET  
BELLEVUE WA 98006-7305

TAX RATE AREA

CORTAC AGENCY

**000001**

ASSESSED VALUE	
LAND	1,614,211
IMPROVEMENTS	6,703,579
PERSONAL PROPERTY	6,402,737
MINERALS	0
<b>GROSS TOTAL ▶</b>	<b>14,720,527</b>
HOMEOWNER'S EXEMPTION	0
OTHER EXEMPTIONS	0
<b>NET TOTAL ▶</b>	<b>14,720,527</b>

\* If a mortgage company is responsible for paying your taxes, please contact them.

TAXING ENTITY	TAX RATE	CHARGE AMOUNT
UNITARY TAX - 1%	0.996900	146,748.92
UNITARY TAX-VOTER DEBT SERVICE	0.474500	69,848.90

TAXING ENTITY	PHONE NUMBER	CHARGE AMOUNT

ADD 10% PENALTY  
AFTER

DEC 10, 2015

**1st Installment****\$108,298.91**ADD 10% PENALTY  
AND \$10.00 COST AFTER

APRIL 10, 2016

**2nd Installment****\$108,298.91****SOLANO COUNTY 2015-2016 SECURED TAX SECOND INSTALLMENT**

ORIGINAL

RETURN STUB WITH PAYMENT

T-MOBILE WEST LLC DBA  
T-MOBILE  
12920 SE 38TH STREET  
BELLEVUE WA 98006-7305TOTAL BOTH INSTALLMENTS  
SEND BOTH STUBS WHEN PAYING TOTAL**\$216,597.82**

TAX RATE AREA

**000001**

ASSESSMENT NUMBER

**9274-800-001-01**

Scan Here

**2**

2nd INSTALLMENT DUE ▶

**FEB 1, 2016****\$108,298.91**

DELINQUENT AFTER

APRIL 10, 2016

IF YOUR PAYMENT IS DELINQUENT, YOU WILL BE CHARGED AN ADDITIONAL  
10% PENALTY PLUS \$10.00 COST2nd INST + PEN + COST = **\$119,138.80**

MAKE CHECKS PAYABLE AND MAIL TO:

CHARLES LOMELI, TAX COLLECTOR  
SOLANO COUNTY TREASURY  
PO BOX 7407  
SAN FRANCISCO, CA 94120-7407

92748000012 0000017 201516 201516 0000108298916 0000119138802 201604108 SC2

**SOLANO COUNTY 2015-2016 SECURED TAX FIRST INSTALLMENT**

ORIGINAL

RETURN STUB WITH PAYMENT

T-MOBILE WEST LLC DBA  
T-MOBILE  
12920 SE 38TH STREET  
BELLEVUE WA 98006-7305TOTAL BOTH INSTALLMENTS  
SEND BOTH STUBS WHEN PAYING TOTAL**\$216,597.82**

TAX RATE AREA

**000001**

ASSESSMENT NUMBER

**9274-800-001-01**

Scan Here

**1**

1st INSTALLMENT DUE ▶

**NOV 1, 2015****\$108,298.91**

DELINQUENT AFTER

DEC 10, 2015

IF YOUR PAYMENT IS DELINQUENT, YOU WILL BE CHARGED AN ADDITIONAL  
10% PENALTY1st INST + PEN = **\$119,128.80**

MAKE CHECKS PAYABLE AND MAIL TO:

CHARLES LOMELI, TAX COLLECTOR  
SOLANO COUNTY TREASURY  
PO BOX 7407  
SAN FRANCISCO, CA 94120-7407

92748000012 0000017 201516 201516 0000108298916 0000119128800 201512106 SC1

## IMPORTANT INFORMATION

**TAX PAYMENTS:** Mailed payments must include payment in the form of bank check, draft, or money order. **DO NOT MAIL CASH.** Checks must be drawn on a US bank and payable in US dollars. Checks should be made payable to the Solano County Tax Collector. Checks returned by the bank for any reason will incur an additional fee; if returned after a penalty date, the penalty will also be assessed. Taxes are also payable at the Solano County Tax Collector's Office between the hours of 8:00 a.m. and 5:00 p.m., Saturdays, Sundays and holidays excluded. Tax payers have the option of paying both installments at any time; however in accordance with California R&T code §2703 the second installment can not be paid prior to the first installment.

**DELINQUENCY:** The first installment is due November 1 and is delinquent after 5:00 p.m. on December 10th. The second installment is due February 1st and is delinquent after 5:00 p.m. on April 10th. If the delinquency date falls on a Saturday, Sunday or Legal Holiday the delinquency date is 5:00 p.m. on the next business day. If paid by mail, the payment must be postmarked on or before the delinquency date to avoid penalties. Only US Postal Service postmarks are considered valid. Additional penalties charged if not paid by June 30, 2016.

**DELINQUENT TAXES:** If a notation of prior year delinquent taxes appears on your tax bill, it is an indication of unpaid taxes from a previous year. If taxes are unpaid, it will be necessary, as provided by law, to pay delinquency penalties and redemption fees. Please contact the Solano County Tax Collector's Office for the redemption amount.

**FAILURE TO RECEIVE A TAX BILL DOES NOT RELIEVE THE RESPONSIBILITY FOR PAYMENT, NOR IS IT CONSIDERED JUST CAUSE FOR CANCELLATION OF PENALTIES AND COSTS IF THE BILL BECOMES DELINQUENT.**

**TAXES PAID BY A MORTGAGE COMPANY:** As the owner of the parcel being assessed, the Tax Collector is required by law to send you a detailed tax bill. If you have made arrangements with a mortgage company to pay your taxes through an impound account a notice should appear on the front of this bill. If you have made such arrangements and do not see a notice or you have other concerns regarding mortgage company payments, please contact your mortgage company.

**CHANGE OF ADDRESS:** To update the mailing address please mail or hand deliver your written request to the Solano County Assessor/Recorder, 675 Texas St., Ste 2700, Fairfield CA 94533-6338, or via fax (707) 784-2475 or you may send your request via email at [assessor@solanocounty.com](mailto:assessor@solanocounty.com).

**ASSESSED VALUE AND TAX CHARGES:** Base taxes are calculated on the assessed value of the parcel. If you disagree with the assessed value as shown on this bill, you have the right to request an informal assessment review by contacting the Solano County Assessor's Office at (707) 784-6210. If you and the Solano County Assessor are unable to agree pursuant to the informal assessment review, you have the right to file an application for reduction in assessment with the Solano County Assessment Appeals Board no later than November 30th of the current fiscal year. Special Assessments are determined by the Tax Rate Area, please contact the taxing entity for more information.

**HOMEOWNER'S EXEMPTION REQUIREMENTS:** 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 that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occur prior to 12:01 a.m. January 1, (1) ownership of the property transfers to another party, (2) your principal place of residence changes to a new location. If you were not eligible for the exemption as of 12:01 a.m. January 1, you must notify the Solano County Assessor's Office on or before December 10, 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 exemption, please contact the Solano County Assessor's Office at (707) 784-6210.

**HOMEOWNER'S, WELFARE, PUBLIC AGENCY, AND VETERAN'S EXEMPTIONS:** Please contact the Solano County Assessor's Office at (707) 784-6210.

**PROPERTY TAX ASSISTANCE FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS:** The state budget did not include funding for the Gonsalves-Deukmejian-Petris 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](http://ftb.ca.gov) and search for hra.

**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 their website at [http://www.sco.ca.gov/ardtax\\_prop\\_tax\\_postponement.html](http://www.sco.ca.gov/ardtax_prop_tax_postponement.html) for more information.

**IF YOU NO LONGER OWN THIS PROPERTY YOU MAY FORWARD THIS STATEMENT TO THE NEW OWNER, RETURN THE STATEMENT TO OUR OFFICE, OR SIMPLY DISREGARD IT. PAYMENT OF PROPERTY TAXES IS THE RESPONSIBILITY OF THE CURRENT OWNER.**

## 2<sup>ND</sup> INSTALLMENT

- ▶ SEND THIS STUB WITH YOUR SECOND INSTALLMENT PAYMENT
- ▶ MUST BE PAID BY DUE DATE LOCATED ON THE FRONT OF THIS BILL
- ▶ CANNOT BE PAID BEFORE FIRST INSTALLMENT IS PAID
- ▶ ADDITIONAL PENALTIES CHARGED IF NOT PAID BY JUNE 30, 2016
- ▶ RETURNED ITEMS - A SERVICE CHARGE WILL BE ASSESSED ON ALL ITEMS RETURNED UNPAID BY BANKS FOR ANY REASON
- ▶ PLEASE SEND CORRESPONDENCE TO SOLANO COUNTY TAX COLLECTOR, 675 TEXAS ST, STE 1900, FAIRFIELD CA 94533

**IF YOU PREFER TO PAY BY CREDIT CARD OR E-CHECK, PLEASE VISIT OUR WEBSITE AT [WWW.SOLANOCOUNTY.COM](http://WWW.SOLANOCOUNTY.COM)**



## 1<sup>ST</sup> INSTALLMENT

- ▶ SEND THIS STUB WITH YOUR FIRST INSTALLMENT PAYMENT
- ▶ MUST BE PAID BY DUE DATE LOCATED ON THE FRONT OF THIS BILL
- ▶ ADDITIONAL PENALTIES CHARGED IF NOT PAID BY JUNE 30, 2016
- ▶ RETURNED ITEMS - A SERVICE CHARGE WILL BE ASSESSED ON ALL ITEMS RETURNED UNPAID BY BANKS FOR ANY REASON
- ▶ PLEASE SEND CORRESPONDENCE TO SOLANO COUNTY TAX COLLECTOR, 675 TEXAS ST, STE 1900, FAIRFIELD CA 94533

**IF YOU PREFER TO PAY BY CREDIT CARD OR E-CHECK, PLEASE VISIT OUR WEBSITE AT [WWW.SOLANOCOUNTY.COM](http://WWW.SOLANOCOUNTY.COM)**



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CERTIFIED MAIL



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11/26/2019

FIRST-CLASS MAIL

US POSTAGE \$004.15



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Received

DEC 02 2019

Solano County  
Board of Supervisors

Solano County  
Clerk of the Board  
County Administration Center  
675 Texas Street, Suite 6500, 6th Floor  
Fairfield, CA 94533

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