



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

Received

DEC 12 2018

Solano County
Board of Supervisors

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

(707) 784-6100

Name of Claimant: Sprint Telephony PCS, L.P.
 Mailing Address: 6100 Sprint Parkway, Overland Park, KS 66251
 Phone Number: 913-762-6356
 Affected Property: State Assessed Property (9272-000-001-01)
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
2014/15	Dec 2014 & Nov 2017	\$ 34,838	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

(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 Explanation

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 Overland Park, Kansas on 12/16/18
(city and state) (date)

Signature: John M. [Signature]

Its: Tax Manager - Property Tax
(If claim is for a legal entity, the person signing must show title)



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 6, 2018

CLAIM FOR REFUND OF PROPERTY TAXES

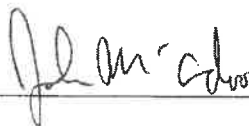
To: Board of Supervisors, County of Solano, California.

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 \$34,838.14 in taxes levied for the fiscal year 2014-15. 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 2014-15, 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 \$187,696.66 (See Attached) and paid by claimant in full on or about December 10, 2014 and Nov 29, 2017 (See Attached for explanation).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$34,838.14, 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,

 12/6/18



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

SOLANO COUNTY 2014-2015
SECURED PROPERTY TAX STATEMENT
 FOR THE FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

ASSESSMENT NUMBER

9272-000-001-01

ORIGINAL

PROPERTY ADDRESS / DESCRIPTION

0.00 ACRES

MAIL TO:

SCU0922A MIXED AADC 926
 7000000876 00.0004.0070 876/1



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

TAX RATE AREA

CORTAC AGENCY

000001

ASSESSED VALUE	
LAND	2,448.47
IMPROVEMENTS	778.97
PERSONAL PROPERTY	9,859.81
MINERALS	
GROSS TOTAL ▶	13,087.25
NONOWNERS EXEMPTION OTHER EXEMPTION	
NET TOTAL ▶	13,087.25

*** 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%	0.995100	130,230.76
UNITARY TAX-VOTER DEBT SERVICE	0.439100	57,465.90

TAXING ENTITY	PHONE NUMBER	CHARGE AMOUNT

ADD 10% PENALTY
 AFTER
 DEC 10, 2014

1st Installment

\$93,848.33

ADD 10% PENALTY
 AND \$10.00 COST AFTER
 APRIL 10, 2015

2nd Installment

\$93,848.33

SPRINT

Sprint

P.O. Box 63670

No. 13114932

DATE: 11/21/2014

VENDOR NAME COUNTY OF SOLANO CA

VENDOR NO. 0000200055

INVOICE NO.	INVOICE DATE	DESCRIPTION	DISC. AMOUNT	NET AMOUNT
ALW089CA14PTAX112020	10/01/2014	Q'S ANN.L.WINN@SPRINT.COM	0.00	93,848.33
<i>Cleared 12/19/14</i>			0.00	93,848.33

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

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. 13114932

CHECK DATE
11/21/2014

CHECK AMOUNT
\$*****93,848.33

PAY

93,848 DOLLARS AND 33 CENTS

VOID IF NOT CASHED WITHIN 180 DAYS

-- 01 000023 47291 E 1 A 27

COUNTY OF SOLANO CA
TREASURER TAX COLLECTOR
COUNTY CLERK
675 TEXAS STREET, STE 1900
FAIRFIELD, CA 94533-6337



Authorized Signature
Joseph J. Eutenewer

Security features included. Details on sack.

⑈ 13114932⑈ ⑆ 061112788⑆ 3299791352⑈

DST 0007192

Vouchers for a Payment

Bank Name: Bank of America
 Bank Account #: 420742178
 Pay Cycle: ACH
 Seq Num: 20
 Supplier Name: COUNTY OF COLADO CA
 Address: TR. ASSESSOR TAX COLLECTOR
 COUNTY CLERK
 FAIRFIELD CA 94508-USA
 9367
 Payment Method: ACH
 Pymnt Ref ID: 606501534
 Accounting Date: 11/23/2017
 Payment Date: 11/27/2017
 Days Outstanding: 370
 Payment Clear Date
 Reconcile Date
 Value Date: 11/20/2017

Payment Amount: 325,055.00 USD

Description: COUNTY CLERK

Business Unit	Voucher ID	Article Seq	Invoice Date	Invoice Number	Gross Paid Amount	Net Paid Amount	Currency	Discount Taken	Label Charge	Reference	Personalize Field	View	Print	Last
SPRNT	43404983	1	09/01/2017	JF382CA10TAX1127002	152,035.81	152,035.84	USD	2010	Late Payment	Accounts Payable Voucher				
SPRNT	43404982	1	09/01/2017	JF382CA14TAX1127001	173,489.46	173,489.46	USD			Accounts Payable Voucher				

→ ACH Payment for 2nd Half 2014/15 Taxes, including penalty & interest. Principal of 93,848.33. Unsure of reason for late payment but this did pay the account in full.