



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: T-Mobile West LLC

Mailing Address: 12920 SE 38th St. Bellevue, WA 98006

Phone Number: 425-383-7285

Affected Property: 9274-800-001-01

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	12/08/2014	\$ 17,993	\$ Statutory	\$
2014	04/09/2015	\$ 17,993	\$ Statutory	\$
		\$	\$	\$
		\$	\$	\$

(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 claim

☒ 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 Bellevue, WA on 12/06/2018
(city and state) (date)

Signature: Chris Miller

Its: SVP 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 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 \$35,986.52 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 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 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 \$193,883.78 (Exhibit 1) and paid by claimant in full on or about December 8th, 2014 and April 9th, 2015. (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$35,986.52 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 an officer of the company duly authorized by claimant to make this claim for refund.

Dated: December 6th, 2018 at 12920 SE 38th St. Bellevue, Washington 98006.

Chris Miller

Signature

Christopher M. Miller, Senior Vice President, Taxation

State of Washington
County of King

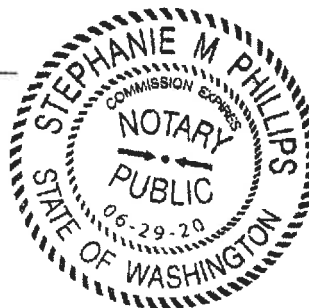
)SS:

On this, the 6th day of December, 2018, 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.

Stephanie M Phillips
Notary Public



**CHARLES LOMELI TAX COLLECTOR**

675 TEXAS STREET SUITE 1900

FAIRFIELD, CA 94533

PHONE 707-784-1485

E-MAIL: TTCCC@SOLANOCOUNTY.COM

Exhibit 1
SOLANO COUNTY 2014-2015**SEVERED PROPERTY TAX STATEMENT**

FOR THE FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

ASSESSMENT NUMBER

9274-800-001-01

ORIGINAL

PROPERTY ADDRESS / DESCRIPTION

0.00 ACRES

MAIL TO:

SCU0923C MIXED AADC 926

7000000179 00.0001.0179 179/1



T-MOBILE WEST CORP DBA

T-MOBILE

12920 SE 38TH STREET

BELLEVUE WA 98006-7305

TAX RATE AREA

CORTAC AGENCY

000001

ASSESSED VALUE	
LAND	1,614,211
IMPROVEMENTS	5,392,322
PERSONAL PROPERTY	6,512,070
MINERALS	0
GROSS TOTAL ▶	13,518,603
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTIONS	0
NET TOTAL ▶	13,518,603

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

TAXING ENTITY	TAX RATE	CHARGE AMOUNT
UNITARY TAX - 1%	0.995100	134,523.60
UNITARY TAX-VOTER DEBT SERVICE	0.439100	59,360.18

TAXING ENTITY	PHONE NUMBER	CHARGE AMOUNT

ADD 10% PENALTY
AFTER

DEC 10, 2014

1st Installment**\$96,941.89**ADD 10% PENALTY
AND \$10.00 COST AFTER

APRIL 10, 2015

2nd Installment**\$96,941.89**

DO NOT ACCEPT THIS CHECK UNLESS THE FACE FADES FROM BLACK TO RED WITH LOGO IN BACKGROUND. THE BACK OF THIS DOCUMENT HAS HEAT-SENSITIVE INK THAT CHANGES FROM ORANGE TO YELLOW.

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

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

3003920
12/8/2014
VID 2000045133

PAY **\$96,941.89**

***\$96,941.89**

Ninety Six Thousand Nine Hundred Forty One Dollars And 89 Cents

To **COUNTY OF SOLANO CA**
The **675 TEXAS ST STE 5500**
Order **FAIRFIELD, CA 94533-6341**
Of

VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY

David [Signature]

⑈0003003920⑈ ⑆043301601⑆ 013⑈8430⑈

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

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1110127792

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DEPOSITORY BANK ENDORSEMENT

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T-MobileT-MOBILE USA, INC.
12920 SE 38th Street
Bellevue, WA 98006
(425) 378-4000The Bank of New York Mellon
Pittsburgh, PA
60-160/4333084290
4/9/2015

VID 2000045133

PAY **\$96,941.89****\$96,941.89**

Ninety Six Thousand Nine Hundred Forty One Dollars And 89 Cents

To
The
Order
Of
**COUNTY OF SOLANO CA
675 TEXAS ST STE 5500
FAIRFIELD, CA 94533-6341**VOID AFTER 180 DAYS
THIS CHECK CLEARS THROUGH POSITIVE PAY*David [Signature]*

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FARGO BANK WA FFE
4054657
221-0527-84

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