

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 2.13
(ID # 18009)**

MEETING DATE:
Tuesday, January 11, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Authorization of denial of state assessed unitary property tax refund claims for Tax Year 2017-18, Districts: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the denial of the State assessed unitary property tax refund claims for the return of 2017-18 taxes paid on State assessed bills for T-Mobile West LLC, Sprint Telephony PCS, and Sprint Communications Company L.P. ("Claimants"), pursuant to Revenue and Taxation Code Sections 100 and Section 5096 and authorize the Auditor-Controller to notify the Claimants of the Board's decision.

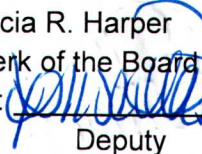
ACTION:Consent


Tanya Harris, Assistant Auditor Controller 12/20/2021

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: January 11, 2022
xc: Auditor

Kecia R. Harper
Clerk of the Board
By: 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$0.00	\$0.00	\$0.00	\$0.00
NET COUNTY COST	\$0.00	\$0.00	\$0.00	\$0.00
SOURCE OF FUNDS:			Budget Adjustment:	No
			For Fiscal Year:	2021-2022

C.E.O. RECOMMENDATION: Approve.

BACKGROUND:

Summary

The Auditor-Controller is required to calculate the tax rate necessary for the timely and accurate billing of property taxes in Riverside County. The California Constitution XIII, XIII A and various Revenue and Taxation Codes directs the counties on the property tax process, including State assessed unitary property. The Auditor-Controller's Office has received three property tax refund claims from unitary property owners for taxes paid in 2017-18. The property owners' claims state the unitary property tax rate is in excess of the rate allowed by the California Constitution, and they have requested a combined refund of \$803,987.40 plus interest.

The Auditor-Controller's Office has followed all the requirements of Revenue and Taxation Code Section 100 directing the establishment and calculation of the unitary tax rate for tax year 2017-18. The unitary tax rates have been audited by the State Controller's Office and deemed calculated in compliance with State law. The Auditor-Controller is requesting the Board's authorization to deny the claims.

The California Constitution and Revenue and Taxation Code legislate property tax. Under Article XIII, Section 1 (a) all property is taxable. Under Section 19 the State Board of Equalization is required to annually assess property owned or used by regulated railway, telegraph, or telephone companies. This property shall be subject to taxation to the same extent and in the same manner as other property. Article XIII A Section 1 (a) states the maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties. Section 1 (b) states the limitation provided for subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the listed voter approved debt, such as school bonds. Revenue and Taxation Code Section 723 and 723.1 instructs the State Board of Equalization regarding valuing property and defines certain state assessed properties as "unitary property" and "non-unitary property". Revenue and Taxation Code Section 100 instructs the County how the values and revenues for unitary property shall be allocated. Section 100 (a) requires the County to establish one countywide tax rate area. The assessed

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

value of all unitary and operating non-unitary property shall be assigned to this tax rate area. No other property shall be assigned to this tax rate area. Section 100 (b) requires property assigned to the tax rate area created by subdivision (a) to be taxed for the counties ad valorem tax levies at a rate as prescribed by a set formula.

The claimants have challenged the State requirements and stated they are entitled to a refund of a portion of their respectively paid 2017-18 unitary taxes plus interest, on the grounds the taxes were erroneously or illegally collected, or illegally assessed or levied, and gave the following reasons:

- a. The property tax rate applied to compute claimants' property tax was in excess of the rate applied in the same year to the property in the county assessed by the assessor of Riverside 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 the claimants' property taxes exceeded the rate allowed by Article XIII A, Section 1 of the California Constitution.

In consultation with County Counsel, the Auditor-Controller's Office has reviewed the claims and the audited County practices for unitary taxation. Riverside County follows the requirements of Revenue and Taxation Code Section 100 for the calculation of the unitary tax rate. Therefore, the Auditor-Controller has determined that no refund is allowable to the property owners and requests the Board instruct the Auditor-Controller's Office to deny the claims.

If a board of supervisors for a county does not render a decision in regard to a claim for refund within six months after receipt of such claims, a claimant may file a suit in court. Also, a claimant would have 6 months to file a suit in court from the date a denial decision is made by a board of supervisors. The claims from T-Mobile West LLC, Sprint Telephony PCS, and Sprint Communications Company L.P. were filed with the County on November 8, 2021, and November 9, 2021 respectively as further described in Attachment A. The County has six months after receipt to approve or deny the claims before the claimants may file suit in court. If the County does deny the claims, that starts a six-month statute of limitations in which the claimants must bring suit.

Impact on Residents and Businesses

If refunds were allowable by law, the refunds would impact primarily school districts and water districts of Riverside County with voter approved debt obligations.

ATTACHMENT A:
Summary of Claims

Claim for Refund of Tax Payments

Assessee	Co.	Year	Claim	By County	Date Received
T-Mobile West LLC	33-748	2017-18	\$ 503,270.75	11/8/2021	11/8/2021
Sprint Telephony PCS	33-720	2017-18	\$ 277,643.19	11/9/2021	11/9/2021
Sprint Communications Company L.P.	33-214	2017-18	\$ 23,073.46	11/9/2021	11/9/2021
			\$ 803,987.40		



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: T-Mobile West LLC Last: _____
Mailing Address: PO Box 85021 City: Bellevue
State: WA Zip: 98015 Contact No.: 425383-7285

Assessor's Parcel Number: 748 T-Mobile
Property Address: Various-State Assessed City: _____ Zip: _____

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20 17</u>	<u>12/8/2017</u>	<u>\$ 251635.38</u>	<u>\$</u>	<u>\$</u>
<u>20 17</u>	<u>4/10/2018</u>	<u>\$ 251635.37</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):
See Attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 10/29/2021 Signature: Chris Miller Title: SVP, Tax

RECEIVED
COUNTY OF RIVERSIDE COUNTY
BOARD OF SUPERVISORS
APPEALS DIVISION
NOV 8 2021 2:43 PM

PLEASE NOTE: *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Public Form

Date Received: _____	Date Referred to County Counsel: _____
Signature: _____	Title: _____ Date: _____

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Riverside, 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 \$503,270.75 in taxes levied for the fiscal year 2017-18. 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 2017-18, 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 Riverside 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 \$1,708,956.06 (Exhibit 1) and paid by claimant in full on or about December 8th, 2017 and April 10th, 2018 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$503,270.75 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 Riverside 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: Friday, October 29, 2021 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL
For Fiscal Year July 1, 2017 through June 30, 2018

Offices in Riverside, Palm Desert and Temecula
 Visit our website: www.countytreasurer.org

IMPORTANT INFORMATION ON REVERSE SIDE

JON CHRISTENSEN 000048
TREASURER-TAX COLLECTOR
 4080 Lemon St (1st Floor) Riverside, California
 (P.O. Box 12005, Riverside, CA 92502-2205)
Telephone: (951) 955-3900
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOTX (748-2689)

Property Data	SEE ATTACHMENT	ASSESSMENT NUMBER 33 - 748	
Address Owner	JAN 1, 2017 T-MOBILE	Tax Rate Area	Bill Number SBE

T-MOBILE WEST LLC DBA
 T-MOBILE
 12920 SE 38TH STREET
 BELLEVUE, WA 98006-0000

All questions about ownership, values or
 exemptions must be directed to the
 Riverside County Assessor at (951) 955-6200.

UNPAID PRIOR-YEAR TAXES
 (See Item #6 on reverse)

Tax bill requested by	Loan Identification	Multiple Bills
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CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)	AMOUNT

LAND STRUCTURES TRADE FIXTURES TREES & VINES	
BUSINESS PERSONAL PROPERTY	
FULL VALUE EXEMPTIONS	
NET VALUE	
TAX RATE PER \$100 VALUE	
TAXES Special Assessments & Fixed Charges	
TOTAL AMOUNT <small>If over \$50,000, see Item #1 on reverse</small>	\$1,708,956.06

Add 10% penalty after 12/10/2017	\$854,478.03
Add 10% penalty plus cost after 04/10/2018	\$854,478.03

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
 (NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

PAY	DUE FEBRUARY 1, 2018 PAY BY APRIL 10, 2018	\$854,478.03
	IF PAID AFTER APRIL 10, 2018	
	ADD 10% penalty plus cost	\$85,486.43
	DELINQUENT 2nd INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$939,964.46

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
RIVERSIDE COUNTY
 2017-2018 SECURED PROPERTY TAX BILL
 PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER	33 - 748
Bill Number	SBE

Check here for a change of mailing address.
 Please provide all corrections on the reverse side.

2nd INSTALLMENT
 cannot be paid unless
 1st installment is paid

Pay taxes online by eCheck, credit/debit card



PAY	DUE NOVEMBER 1, 2017 PAY BY DECEMBER 10, 2017	\$854,478.03
	IF PAID AFTER DECEMBER 10, 2017	
	ADD 10% penalty	\$85,447.80
	DELINQUENT 1st INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$939,925.83

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
RIVERSIDE COUNTY
 2017-2018 SECURED PROPERTY TAX BILL
 PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER	33 - 748
Bill Number	SBE

Check here for a change of mailing address.
 Please provide all corrections on the reverse side.

1st INSTALLMENT

Pay taxes online by eCheck, credit/debit card



Riverside Tax Collector – 2017 Tax Year 1st Half Payment:


 Display Document: Line Item 001

       Additional Data

Vendor	<input type="text" value="2000058676"/>	RIVERSIDE COUNTY TREASURER	G/L Acc	<input type="text" value="44250010"/>
Company Code	<input type="text" value="V040"/>	PO BOX 12005		
V040 TMO PCS Holdings LLC		RIVERSIDE	Doc. no.	<input type="text" value="1102692022"/>
Line Item 1 / Invoice / 31				

Amount	<input type="text" value="854,478.03"/>	USD
Tax Code	<input type="text"/>	

Additional Data

Disc. base	<input type="text" value="854,478.03"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0 0.000 % 0 0.000 % 0"/>	
Blne Date	<input type="text" value="12/05/2017"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/>	/ <input type="text"/> / 0
Pmt Method	<input type="text" value="M Pmt meth.supl. TX"/>		Payee	<input type="text"/>	
Clearing	<input type="text" value="12/08/2017 / 1501860688"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - Los Angeles 1HP PPTX 2017"/>			 Long text	

Riverside Tax Collector – 2017 Tax Year 2nd Half Payment:

  Display Document: Line Item 001

      Additional Data

Vendor RIVERSIDE COUNTY TREASURER

G/L Acc

Company Code PO BOX 12005

V040 TMO PCS Holdings LLC RIVERSIDE


Doc. no.

Line Item 1 / Invoice / 31

Amount USD

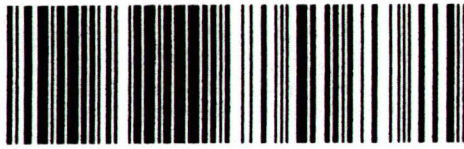
Tax Code

Additional Data

Disc. base	<input type="text" value="854,478.03"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
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"/>	
Blne Date	<input type="text" value="04/09/2018"/>		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"/> <input type="text" value="Pmt meth.supl."/> <input type="text" value="TX"/>		Payee	<input type="text"/>	
Clearing	<input type="text" value="04/10/2018"/> / <input type="text" value="1500524023"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - Los Angeles 2HP PPTX 2017"/>		 Long text		

T-Mobile®

T-Mobile USA, Inc.
PO Box 85021, Bellevue, WA 98015-8521



91 7199 9991 7038 9332 3675

neopost®
11/02/2021
FIRST-CLASS MAIL
US POSTAGE \$005.11⁰



ZIP 98006
041M12251335

**Riverside County
Clerk of the Board of Supervisors
4080 Lemon Street, 1st. Floor
Riverside, CA 92501**

2021 NOV - 8 PM 2: 43

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ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Sprint Telephony PCS Last: _____
 Mailing Address: PO Box 85022 City: Bellevue
 State: WA Zip: 98015 Contact No.: 425383-7285

Assessor's Parcel Number: Centrally Assessed Property
 Property Address: Various-State Assessed City: _____ Zip: _____

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2017</u>	<u>11/30/2017</u>	<u>\$277643.19</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):
See Attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 10/29/2021 Signature: Chris Miller Title: SVP, Tax

RECEIVED/RIVERSIDE COUNTY
 ASSESSMENT APPEALS DIVISION
 CLERK/BOARD OF SUPERVISORS
 2021 NOV -9 PM 4:13

PLEASE NOTE: *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

Date Received: _____ Date Referred to County Counsel: _____
Signature: _____ Title: _____ Date: _____

PROCEDURE FOR FILING A CLAIM FOR REFUND

The basis for filing a claim for refund is to be found in the Revenue and Taxation Code of the State of California, Section 5096, subdivisions (a) through (f), which reads as follow:

On order of the Board of Supervisors, any taxes paid before or after delinquency shall be refunded if they were:

- (a) Paid more than once.
- (b) Erroneously or illegally collected.
- (c) Illegally assessed or levied.
- (d) Paid on an assessment in excess of the ration of assessed value to the full value of the property as provided in Section 401 by reason of the Assessor's clerical error or excessive or improper assessments attributable to erroneous property information supplied by assesse.
- (e) Paid on an assessment of improvements when the improvements did not exist on the lien date.
- (f) Paid on an assessment in excess of the equalized value of the property as determined pursuant to Section 1611 or 1760 by the County Board of Equalization.

The person filing the claim must be the individual who paid the tax; his guardian, executor or administrator. The claim must be verified and filed within four years of the date on which the taxes were paid, or within one year of the mailing of a notice as prescribed in Section 2635 of the Revenue and Taxation Code.

PLEASE INDICATE THE AMOUNT OF TAXES EXPECT TO BE REFUNDED AS WELL AS THE REASON FOR THE CLAIM.

NOTE: IF THE COUNTY DOES NOT ACT ON THE CLAIM WITHIN SIX MONTHS OF THE DATE OF FILING, THE CLAIM IS DEEMED REJECTED PURSUANT TO REVENUE AND TAXATION CODE SECTION 5414(B).

Mail the completed Claim for Refund of Tax Payment(s) form to:

Riverside County Clerk of the Board of Supervisors

P O BOX 1147

Riverside, CA 92502-1147

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Telephony PCS, L.P., PO Box 85022, 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 requests that the Riverside County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$277,643.19 in taxes levied for the fiscal year 2017-18. 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 2017-18, 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 Riverside 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 \$942,792.74 (See Attached) and paid by claimant in full on or about November 30, 2017 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$277,643.19, 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 Riverside 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: Friday, October 29, 2021 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 2017-2018 33 COUNTY OF RIVERSIDE
 720 - SPRINT TELEPHONE INC. LLC
 DETAIL OF ASSESSMENTS

PER CENT SIGN EQUALS :	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	TANGIBLE TAX	SPECIAL ASSESSMENT
TAX RATE AREA (TRA) 000-001	TAX RATE PER \$100.00 ASSESSED VALUATION	1.66121				
MAP 0720 33 004	PAR 01	POSS INT		109,884		
MAP 0720 33 004	PAR 01	POSS INT		92,710		
MAP 0720 33 015	PAR 01	POSS INT		93,187		
MAP 0720 33 024	PAR 01	POSS INT		38,289		
MAP 0720 33 031	PAR 01	POSS INT		33,784		
MAP 0720 33 034	PAR 01	POSS INT		115,019		
MAP 0720 33 035	PAR 01	POSS INT		123,639		
MAP 0720 33 041	PAR 01	POSS INT		68,930		
MAP 0720 33 046	PAR 01	POSS INT		77,809		
E M W D STANDBY COMBINED						
MAP 0720 33 047	PAR 01	POSS INT		94,119		126.96
MAP 0720 33 048	PAR 01	POSS INT		103,318		
MAP 0720 33 049	PAR 01	POSS INT		99,074		
MAP 0720 33 054	PAR 01	POSS INT		100,282		
MAP 0720 33 055	PAR 01	POSS INT		108,673		
MAP 0720 33 059	PAR 01	POSS INT		86,544		
MAP 0720 33 060	PAR 01	POSS INT		63,211		
MAP 0720 33 061	PAR 01	POSS INT		94,844		
MAP 0720 33 062	PAR 01	POSS INT		83,654		
MAP 0720 33 063	PAR 01	POSS INT		104,784		
MAP 0720 33 064	PAR 01	POSS INT		121,444		
MAP 0720 33 065	PAR 01	POSS INT		90,062		
MAP 0720 33 066	PAR 01	POSS INT		155,196		
MAP 0720 33 067	PAR 01	POSS INT		155,451		
MAP 0720 33 068	PAR 01	POSS INT		116,999		
MAP 0720 33 069	PAR 01	POSS INT		92,586		
MAP 0720 33 071	PAR 01	POSS INT		140,381		
MAP 0720 33 072	PAR 01	POSS INT		46,303		
MAP 0720 33 073	PAR 01	POSS INT		79,435		
MAP 0720 33 074	PAR 01	POSS INT		153,138		
MAP 0720 33 075	PAR 01	POSS INT		121,074		
MAP 0720 33 076	PAR 01	POSS INT		124,022		
MAP 0720 33 077	PAR 01	POSS INT		99,981		
MAP 0720 33 081	PAR 01	POSS INT		139,233		
MAP 0720 33 082	PAR 01	POSS INT		185,908		
MAP 0720 33 093	PAR 01	POSS INT		156,859		
MAP 0720 33 094	PAR 01	POSS INT		36,329		
MAP 0720 33 096	PAR 01	POSS INT		85,552		
MAP 0720 33 099	PAR 01	POSS INT		96,810		
MAP 0737 33 002	PAR 01	POSS INT		96,387		
MAP 0737 33 066	PAR 01	POSS INT		45,055		
E M W D STANDBY COMBINED						
UNITARY IMPROVEME			2,164,189			656.78
UNITARY PERSONAL				50,559,225		
TOTALS TRA 000-001		4,029,961	2,164,189	50,559,225	56,753,375	1783.68

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 2016-2017 33 COUNTY OF RIVERSIDE
 720 SPRINT TELEPHONY PCS, L.P.
 DETAIL OF ASSESSMENTS

TAX RATE AREA (TRA) 000-001		TAX RATE PER \$100.00 ASSESSED VALUATION 1.62649		LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	TANGIBLE TAX	SPECIAL ASSESSMENT
MAP 0720 33 004	PAR 01 POSS INT						109,984		
MAP 0720 33 006	PAR 01 POSS INT						92,710		
MAP 0720 33 015	PAR 01 POSS INT						93,187		
MAP 0720 33 024	PAR 01 POSS INT						38,289		
MAP 0720 33 031	PAR 01 POSS INT						33,784		
MAP 0720 33 034	PAR 01 POSS INT						115,019		
MAP 0720 33 035	PAR 01 POSS INT						123,639		
MAP 0720 33 041	PAR 01 POSS INT						68,930		
MAP 0720 33 046	PAR 01 POSS INT						77,005		
E M W D STANDBY COMBINED									
MAP 0720 33 047	PAR 01 POSS INT						94,119		126.90
MAP 0720 33 048	PAR 01 POSS INT						103,318		
MAP 0720 33 049	PAR 01 POSS INT						99,074		
MAP 0720 33 054	PAR 01 POSS INT						100,282		
MAP 0720 33 055	PAR 01 POSS INT						108,675		
MAP 0720 33 059	PAR 01 POSS INT						84,564		
MAP 0720 33 060	PAR 01 POSS INT						63,211		
MAP 0720 33 061	PAR 01 POSS INT						94,844		
MAP 0720 33 062	PAR 01 POSS INT						83,654		
MAP 0720 33 063	PAR 01 POSS INT						104,784		
MAP 0720 33 064	PAR 01 POSS INT						121,444		
E M W D STANDBY COMBINED									
MAP 0720 33 065	PAR 01 POSS INT						99,062		656.78
MAP 0720 33 066	PAR 01 POSS INT						155,196		
MAP 0720 33 067	PAR 01 POSS INT						155,451		
MAP 0720 33 068	PAR 01 POSS INT						116,999		
MAP 0720 33 069	PAR 01 POSS INT						92,586		
MAP 0720 33 071	PAR 01 POSS INT						140,381		
MAP 0720 33 072	PAR 01 POSS INT						46,503		
MAP 0720 33 073	PAR 01 POSS INT						79,435		
MAP 0720 33 074	PAR 01 POSS INT						163,138		
MAP 0720 33 075	PAR 01 POSS INT						121,076		
MAP 0720 33 076	PAR 01 POSS INT						124,022		
MAP 0720 33 077	PAR 01 POSS INT						99,981		
MAP 0720 33 081	PAR 01 POSS INT						139,233		
MAP 0720 33 082	PAR 01 POSS INT						185,908		
MAP 0720 33 093	PAR 01 POSS INT						154,859		
MAP 0720 33 094	PAR 01 POSS INT						34,329		
MAP 0720 33 096	PAR 01 POSS INT						85,552		
MAP 0720 33 099	PAR 01 POSS INT						96,810		
MAP 0737 33 002	PAR 01 POSS INT						94,587		
MAP 0737 33 064	PAR 01 POSS INT						45,055		
UNITARY IMPROVEME									
UNITARY PERSONAL									
TOTALS TRA 000-001				4,029,961	2,489,107	55,484,084	62,005,152	41,000,475.06	6783.68

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 2016-2017 33 COUNTY OF RIVERSIDE
 720 SPRINT TELEPHONY PCS, L.P.
 TAX RATE AREA TOTALS BY ASSESSEE

PAGE 156

T.R.A.	RATE	LAND	IMPROVEMENT	PERSONAL PROPERTY	NET VALUATION	TANGIBLE TAX	SPECIAL ASSESSMENTS LEVY	FIXED	TOTAL TAX
000-001	1.62649	4,029,961	2,489,107	55,484,084	62,003,152	1,008,475.06		783.60	1,009,258.74
GRAND TOTALS		4,029,961	2,489,107	55,484,084	62,003,152	\$1,008,475.06		\$783.60	\$1,009,258.74

**** 1ST INSTALLMENT \$504,629.37 2ND INSTALLMENT \$504,629.37 TOTAL TAXES \$1,009,258.74 ****

STATE BOARD OF EQUALIZATION ROLL FOR FISCAL YEAR 2016-2017 33 COUNTY OF RIVERSIDE
 720 SPRINT TELEPHONE PCS, L.P.
 RECORD OF TAX STATUS

T.R.A.	TOTAL TAX	FIRST INSTALLMENT	FIRST INSTALLMENT WITH PENALTY	SECOND INSTALLMENT	SECOND INSTALLMENT WITH PENALTY & COST
000-001	\$1,009,258.74	\$504,629.37	\$555,092.30	\$504,629.37	\$555,130.93
GRAND TOTALS	\$1,009,258.74	\$504,629.37	\$555,092.30	\$504,629.37	\$555,130.93

UTILITY COMPANIES ARE BILLED BY TAX RATE AREA
 THIS SUMMARY IS PROVIDED FOR YOUR CONVENIENCE

TAX RATES BY TAX RATE AREAS (2016-17)

PAGE 1

Sprint TB's

-----REVENUE DISTRICT-----			-----TAX RATE AREAS-----			
NUMBER	NAME	RATE	00-001	00-002	00-095	00-511
1-0001	SBE UNITARY	1.62649	X			
1-0002	SBE UNITARY RAILROAD	1.62649		X		
1-0095	SBE QUALIFIED ELECTRIC PROP	1.62649			X	
1-6511	SBE PIPELINE	.00000				X
TAX RATE AREA RATES			1.62649	1.62649	1.62649	.00000

Regular Entry

Summary | Related Documents | Invoice Information | **Payments** | Voucher Attributes | Error Summary | Voucher Approval History

Business Unit SPRINT Invoice No JF089CA17TAX1109004
Voucher ID J3243096 Invoice Date 09/01/2017
Voucher Style Regular Voucher
Total Amount 943,576.42 Pay Terms N00 N00
Supplier Name COUNTY OF RIVERSIDE CA

Schedule Payment

Payment Information

Find | View All First 1 of 1

Payment 1

Remit to 0000200372
Location TAX01

Gross Amount 943,576.42 USD
Discount 0.00 USD

Scheduled Due 11/09/2017
Net Due 09/01/2017
Discount Due
Accounting Date 11/09/2017

Payment Inquiry
Express Payment
Payment Comments
Holiday/Currency

Address 2
COUNTY OF RIVERSIDE CA
INFORMATION TECHNOLOGY
1113 SPRUCE ST
RIVERSIDE, CA 92507-2429

Payment Options

Bank BOFA
Account ACH
Method ACH ACH Layout
Message Q'S JAMIE FLOYD 9137826476

Pay Group
Handling Internal Distribution/w Remit
Hold Reason

Netting Not Applicable
L/C ID Actions

Supplier Bank
 Hold Payment
 Separate Paym

Message will appear on remittance advice

Schedule Payment

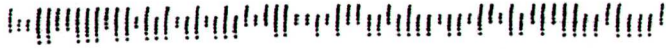
Action Schedule Payment
Pay

Payment Date 11/13/2017
Reference 0005806112

Save

Return to Search | Notify | Refresh

Summary | Related Documents | Invoice Information | Payments | Voucher Attributes | Error Summary | Voucher Approval History



925013894 0015

Riverside County Clerk of The Board
4080 Loma Street, 1st Floor
Riverside, CA 92501

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ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS

2021 NOV-9 PM 4:13

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ZIP 66251 \$004.48⁰
02 4M
0000343000 NOV 03 2021



T-Mobile USA, Inc.
PO Box 12913, Shawnee Mission, KS 66282-2913

T-Mobile



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Sprint Communications Company, L.P.
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: 4253837285

Assessor's Parcel Number: Centrally Assessed Property
Property Address: Various - State Assessed City: _____ Zip: _____

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2017</u>	<u>11/30/2017</u>	<u>\$23073.46</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

See Attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 10/29/2021 Signature: Chris Miller Title: SVP, Tax

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ASSESSMENT APPEALS DIVISION
11/09/2021 4:13 PM

PLEASE NOTE: *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

Date Received: _____	Date Referred to County Counsel: _____
Signature: _____	Title: _____ Date: _____

PROCEDURE FOR FILING A CLAIM FOR REFUND

The basis for filing a claim for refund is to be found in the Revenue and Taxation Code of the State of California, Section 5096, subdivisions (a) through (f), which reads as follow:

On order of the Board of Supervisors, any taxes paid before or after delinquency shall be refunded if they were:

- (a) Paid more than once.
- (b) Erroneously or illegally collected.
- (c) Illegally assessed or levied.
- (d) Paid on an assessment in excess of the ration of assessed value to the full value of the property as provided in Section 401 by reason of the Assessor's clerical error or excessive or improper assessments attributable to erroneous property information supplied by assesse.
- (e) Paid on an assessment of improvements when the improvements did not exist on the lien date.
- (f) Paid on an assessment in excess of the equalized value of the property as determined pursuant to Section 1611 or 1760 by the County Board of Equalization.

The person filing the claim must be the individual who paid the tax; his guardian, executor or administrator. The claim must be verified and filed within four years of the date on which the taxes were paid, or within one year of the mailing of a notice as prescribed in Section 2635 of the Revenue and Taxation Code.

PLEASE INDICATE THE AMOUNT OF TAXES EXPECT TO BE REFUNDED AS WELL AS THE REASON FOR THE CLAIM.

NOTE: IF THE COUNTY DOES NOT ACT ON THE CLAIM WITHIN SIX MONTHS OF THE DATE OF FILING, THE CLAIM IS DEEMED REJECTED PURSUANT TO REVENUE AND TAXATION CODE SECTION 5414(B).

Mail the completed Claim for Refund of Tax Payment(s) form to:

Riverside County Clerk of the Board of Supervisors
P O BOX 1147
Riverside, CA 92502-1147

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Communications Company, L.P., PO Box 85022, 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 requests that the Riverside County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$23,073.46 in taxes levied for the fiscal year 2017-18. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was Sprint Communications Company, L.P.
2. For fiscal year 2017-18, 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 Riverside 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 \$78,350.54 (See Attached) and paid by claimant in full on or about November 30, 2017 (See Attached).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$23,073.46, 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 Riverside 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: Friday, October 29, 2021 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL
For Fiscal Year July 1, 2017 through June 30, 2018
Offices in Riverside, Palm Desert and Temecula
Visit our website: www.countytreasurer.org

JON CHRISTENSEN 099021
TREASURER-TAX COLLECTOR
 4080 Lemon St (1st Floor) Riverside, California
 (P.O. Box 12005, Riverside, CA 92502-2205)
Telephone: (951) 955-3900
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOTX (748-2689)

IMPORTANT INFORMATION ON REVERSE SIDE

Property Data	SEE ATTACHMENT	ASSESSMENT NUMBER	33 - 214
Address Owner: JAN 1, 2017	SPRINT COMMUNICATIONS COMPANY, L.P.	Tax Rate Area	Bill Number
			SBE

SPRINT COMMUNICATIONS COMPANY, L.P.
 6200 SPRINT PARKWAY KSOPHL0512-5A750
 OVERLAND PARK, KS 66251-5333

All questions about ownership, values or exemptions must be directed to the Riverside County Assessor at (951) 955-6200.

UNPAID PRIOR-YEAR TAXES
 (See Item #6 on reverse)

Tax bill requested by	Loan Identification	Multiple Bills
-----------------------	---------------------	----------------

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)	AMOUNT

LAND STRUCTURES TRADE FIXTURES TREES & VINES	
BUSINESS PERSONAL PROPERTY	
FULL VALUE	
EXEMPTIONS	
NET VALUE	
TAX RATE PER \$100 VALUE	
TAXES	
Special Assessments & Fixed Charges	
TOTAL AMOUNT <small>If over \$25,000, see Item #1 on reverse</small>	\$78,435.24

Add 10% penalty after 12/10/2017	1	Add 10% penalty plus cost after 04/10/2018	2
\$39,217.62		\$39,217.62	

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
 (NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

PAY	DUE FEBRUARY 1, 2018	
	PAY BY APRIL 10, 2018	\$39,217.62
	IF PAID AFTER APRIL 10, 2018	
	ADD 10% penalty plus cost	\$3,960.39
	DELINQUENT 2nd INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$43,178.01

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
RIVERSIDE COUNTY
2017-2018 SECURED PROPERTY TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER	33 - 214
Bill Number	SBE

Check here for a change of mailing address. Please provide all corrections on the reverse side.

2nd INSTALLMENT
 cannot be paid unless 1st installment is paid

Pay taxes online by eCheck, credit/debit card

 or

www.countytreasurer.org

PAY	DUE NOVEMBER 1, 2017	
	PAY BY DECEMBER 10, 2017	\$39,217.62
	IF PAID AFTER DECEMBER 10, 2017	
	ADD 10% penalty	\$3,921.76
	DELINQUENT 1st INSTALLMENT AMOUNT <small>(If over \$25,000, see Item #1 on reverse)</small>	\$43,139.38

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
RIVERSIDE COUNTY
2017-2018 SECURED PROPERTY TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER	33 - 214
Bill Number	SBE

Check here for a change of mailing address. Please provide all corrections on the reverse side.

1st INSTALLMENT

Pay taxes online by eCheck, credit/debit card

 or

www.countytreasurer.org

Regular Entry

Summary | Related Documents | Invoice Information | Payments | Voucher Attributes | Error Summary | Voucher Approval History

Business Unit SPRINT
 Voucher ID J3243100
 Voucher Style Regular Voucher
 Total Amount 78,435.24
 Supplier Name COUNTY OF RIVERSIDE CA

Invoice No JF003CA17TAX1107003
 Invoice Date 09/01/2017
 Pay Terms N00 N00

Schedule Payment:

Payment Information

Find | View All First 1 of 1

Payment 1

Remit to 0000200372
Location TAXG1

Gross Amount 78 435.24 USD
Discount 0.00 USD

Scheduled Due 11/09/2017
Net Due 09/01/2017
Discount Due
Accounting Date 11/09/2017

Payment Inquiry
Express Payment
Payment Comments
Holiday/Currency

Address 2
COUNTY OF RIVERSIDE CA
INFORMATION TECHNOLOGY
1113 SPRUCE ST
RIVERSIDE, CA 92507-2429

Payment Options

Bank BOFA
Account ACH
Method ACH ACH Layout
Message Q'S JAMIE FLOYD 9137825478

Pay Group
Handling Internal Distribution/w Remit
Hold Reason

Netting Not Applicable
L/C ID

Actions

Supplier Bank
 Hold Payment
 Separate Paym

Message will appear on remittance advice

Schedule Payment

Action Schedule Payment
Pay

Payment Date 11/13/2017
Reference 0005806114

Save

Return to Search | Notify | Refresh

Summary | Related Documents | Invoice Information | Payments | Voucher Attributes | Error Summary | Voucher Approval History

ACA

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF RETURN ADDRESS

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PO Box 12913, Shawnee Mission, KS 66282-2913

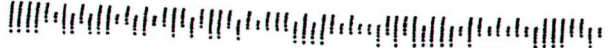
T-Mobile



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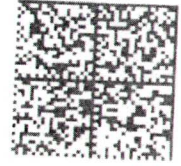
Riverside County Clerk of the Board
4280 Lomen Street, 1st Floor
Riverside, CA 92501

92501\$9624 0016



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