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



ITEM: 2.6 (ID # 21565) MEETING DATE: Tuesday, May 02, 2023

Kimberly A. Rector

FROM: AUDITOR CONTROLLER:

Ben I. Benoit

SUBJECT: AUDITOR-CONTROLLER: Authorization of denial of state assessed unitary property tax refund claims for Tax Year 2018-19 through 2022-23, Districts: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the denial of State assessed unitary property tax refund claims for the return of 2018-19 through 2022-23 taxes paid on State assessed bills for AT&T Communications, AT&T Mobility LLC, Lumen Technologies (formerly CenturyLink), Pacific Bell (AT&T California), Sprint Communications Company L.P., Sprint Spectrum L.P., Sprint Telephony PCS, L.P., and T-Mobile West LLC ("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

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes:

Jeffries, Spiegel, Washington, Perez and Gutierrez

Navs:

None

Absent:

None

Date:

May 2, 2023

XC:

Auditor-Controller

Page 1 of 4 ID# 21565 2.6

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	T	otal Cost:	0	ngoing Cost	
COST	\$0	\$0		\$0			\$0
NET COUNTY COST	\$0	\$0		\$0			\$0
SOURCE OF FUNDS:				Budget Adjust	ment:	No	
CCCRCE OF FORDO.				For Fiscal Yea	r: 2	2022-2023	

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, XIIIA 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 thirty-four property tax refund claims from unitary property owners for taxes paid in 2018-19 through 2022-23. 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 \$11,338,899.13 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 2018-19 through 2022-23. 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 2018-19 through 2022-23 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 AT&T Communications, AT&T Mobility LLC, Lumen Technologies (formerly CenturyLink), Pacific Bell (AT&T California), Sprint Communications Company L.P., Sprint Spectrum L.P., Sprint Telephony PCS, L.P., and T-Mobile West LLC were filed with the County in November 2022 through January 2023 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.

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

ATTACHMENT A:

Summary of Claims

ATTACHMENT B:

Claim for Refund - AT&T Communications

ATTACHMENT C:

Claim for Refund - AT&T Mobility LLC

ATTACHMENT D:

Claim for Refund - Lumen Technologies (formerly CenturyLink)

ATTACHMENT E:

Claim for Refund - Pacific Bell (AT&T California)

ATTACHMENT F:

Claim for Refund - Sprint Communications Company L.P.

ATTACHMENT G:

Claim for Refund - Sprint Spectrum L.P.

ATTACHMENT H:

Claim for Refund - Sprint Telephony PCS, L.P.

ATTACHMENT I:

Claim for Refund - T-Mobile West LLC

Stephanie Pere, Principal Management Analyst 4/21/2023

County of Riverside Auditor-Controller's Office Property Tax Division Fiscal Years 2018-19 thru 2022-23

Claim for Refund of Tax Payments

		1 4.2.17420		Date Re	eceived
Assessee	Co.	Year	Claim	By County	By Auditor Controller's Office
AT&T Communications	33-310	2018-19	\$ 43,765.00	11/22/2022	11/23/202
AT&T Communications	33-310	2019-20	\$ 47,143.00	1/6/2023	2/23/202
AT&T Communications	33-310	2020-21	\$ 49,279.00	1/6/2023	2/23/202
AT&T Communications	33-310	2021-22	\$ 46,047.00	1/6/2023	2/23/202
AT&T Communications	33-310	2022-23	\$ 25,406.00	1/12/2023	2/23/202
AT&T Mobility LLC	33-606	2018-19	\$ 566,856.00	11/22/2022	11/23/202
AT&T Mobility LLC	33-606	2019-20	\$ 715,495.00	1/6/2023	2/23/202
AT&T Mobility LLC	33-606	2020-21	\$ 803,470.00	1/6/2023	2/23/20:
AT&T Mobility LLC	33-606	2021-22	\$ 824,063.00	1/6/2023	2/23/20
AT&T Mobility LLC	33-606	2022-23	\$ 505,609.00	1/12/2023	2/23/20
_umen Technologies (formerly CenturyLink)	33-463	2018-19	\$ 88,353.18	11/8/2022	11/22/20
_umen Technologies (formerly CenturyLink)	33-463	2019-20	\$ 90,514.00	1/12/2023	2/23/20
umen Technologies (formerly CenturyLink)	33-463	2020-21	\$ 97,185.62	1/12/2023	2/23/20
umen Technologies (formerly CenturyLink)	33-463	2021-22	\$ 93,224.54	1/12/2023	2/23/20
Lumen Technologies (formerly CenturyLink)	33-463	2022-23	\$ 112,749.58	1/12/2023	2/23/20
Pacific Bell (AT&T California)	33-279	2018-19	\$ 552,961.00	11/22/2022	11/23/20
Pacific Bell (AT&T California)	33-279	2019-20	\$ 525,157.00	1/6/2023	2/23/20
Pacific Bell (AT&T California)	33-279	2020-21	\$ 618,797.00	1/6/2023	2/23/20
Pacific Bell (AT&T California)	33-279	2021-22	\$ 823,320.00	1/6/2023	2/23/20
Pacific Bell (AT&T California)	33-279	2022-23	\$ 547,933.00	1/12/2023	2/23/20
Sprint Communications Company, L.P.	33-214	2018-19	\$ 27,043.16	11/7/2022	11/22/20
Sprint Communications Company, L.P.	33-214	2019-20	\$ 27,746.58	1/4/2023	2/23/20
Sprint Communications Company, L.P.	33-214	2020-21	\$ 30,216.40	1/4/2023	2/23/20
Sprint Communications Company, L.P.	33-214	2021-22	\$ 50,140.90	1/4/2023	2/23/20
Sprint Communications Company, L.P.	33-214	2022-23	\$ 24,341.58	1/9/2023	2/23/20
Sprint Telephony PCS, L.P. (Sprint Spectrum L.P.)	33-720	2018-19	\$ 336,546.52	11/7/2022	11/22/20
Sprint Spectrum L.P.	33-720	2019-20	\$ 413,632.19	1/4/2023	2/23/20
Sprint Spectrum L.P.	33-720	2020-21	\$ 421,465.72	1/4/2023	2/23/20
Sprint Spectrum L.P.	33-720	2021-22	\$ 155,846.32	1/4/2023	2/23/20
Sprint Spectrum L.P.	33-720	2022-23	\$ 28,461.14	1/9/2023	2/23/20
Γ-Mobile West LLC	33-748	2019-20	\$ 575,030.82	12/29/2022	2/23/20
T-Mobile West LLC	33-748	2020-21	\$ 663,113.59	12/28/2022	2/23/20
T-Mobile West LLC	33-748	2021-22	\$ 810,312.68	1/3/2023	2/23/20
T-Mobile West LLC	33-748	2022-23	\$ 597,673.61	1/9/2023	2/23/20

\$ 11,338,899.13



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

				Reset For
Claimant's Name: Fir:	st: AT&T Communica	ations Last:		
	ne St, ROOM 9E-L-01	City: St	Louis	
State: MO	Zip: 63101	Contact No.: (214) 782-3738	
Assessor's Parcel Number:	33-310 (Assessment	Number)		
Property Address: SBE as	ssessed unitary property	City:	Zip	o:
accordance with the provis	sions of Chapter 5, Art	ticle I, of the Californi	a Revenue and Taxati	on Code (commencing
ection 5096), I am (we are)				unty of Riverside, and
at a refund of taxes and/or	penalties be made fo	r the following amou	nts:	
				Total Amount
Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount
Refund is	Paid	Claim	Penalty Claim	
Claimed	40/04/0040	¢ 42.765.00	\$	\$43,765.00
20 <u>18</u>	12/04/2018	\$43,765.00 \$	\$	\$
20		\$	\$	\$
20			\$	\$
20		15	2	Y
20 20		\$	\$	\$
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we) claim that the whole a easons (use attachments if the EE ATTACHED	necessary):	\$ e assessment) for the	\$ year(s) as shown is (a	\$ are) void for the follow
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we) claim that the whole a asons (use attachments if it is attachment in at the taxes and/or penalting amounts herein claimed	necessary): Ity of perjury under the lies sought to be refundered are correct; and no page.	e assessment) for the	year(s) as shown is (a California that the for four years prior to the	sere) void for the follower of
we) claim that the whole a casons (use attachments if it is a ATTACHED mereby declare under penalitate the taxes and/or penalitate amounts herein claimed	necessary): Ity of perjury under the lies sought to be refundered are correct; and no page.	e assessment) for the	year(s) as shown is (a California that the for four years prior to the	sere) void for the follower of
we) claim that the whole a casons (use attachments if it is EE ATTACHED mereby declare under penalitate the taxes and/or penalities amounts herein claimed or claimant's benefit; and if	lty of perjury under the ies sought to be refun are correct; and no paracting on behalf of a	e assessment) for the	year(s) as shown is (a California that the for four years prior to the	sere) void for the follower of
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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:	

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$43,765 in taxes levied for the fiscal year 2018-19. 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 2018-19, 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 \$ 135,825 (Exhibit 1) and paid by claimant in full on or about *December 4, 2018* and *April 3, 2019* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$43,765, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: November 15, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

Aug & distant



For Fiscal Year July 1, 2018 through June 30, 2019

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

IMPORTANT INFORMATION ON REVERSE SIDE

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 tell free: 1 (877) RIVCOTX (748-2689)

Property	SEE ATTACHMENT		ASSESSM	ENT NUMBER
Data			33	3-310
Address JAN 1, 2018 Owner,	B AT&T COMMUNICATIONS	EFT	Tax Rate Area	Bill Number SBE
	···			

AT&T COMMUNICATIONS C/O AT&T PROPERTY TAX GROUP 1010 PINE ST 9E-L-01 ST. LOUIS, MO 63101-0000 All questions about ownership, values or exemptions must be directed to the Riverside County Assessor at (951) 955-6200.

ST. LOUIS, M	5 63101-0000						
							RIOR-YEAR TAXES
Tax bill requested by	Laun Identification		Multiple	e Bills			
***************************************					_	<u> </u>	
CHARGES LEVIED BY TAXING	AGENCIES (See Item #4 on reverse)	AMOI	INT			LAND STRUCTURES TRADE FIXTURES TREES & VINES BUSINESS PERSONAL PROPERTY FULL VALUE	
						EXEMPTIONS	
						NET VALUE TAX RATE PER \$10 TAXES Special Assessments & Fixed Charges	00 VALUE
				8		TOTAL AMOUNT If over \$50,000, see Item #1 on reverse	\$136,836.48
PLEASE KEEP TO	PPORTION FOR YOU	UR REC	ORDS	(BT)	Add 10% penalty al 12/10/201	lter	Add 10% penalty plus cost after 04/10/2019 \$68,418.24

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE, CA 92502			41			Payment #: 362: Payment Date: 1 Payment Amount Payment Status.	2/4/2019 : \$68,418.24				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Involce Amount Paid	Cleared Payment	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10029630	03	PT60945-329312	12/3/2018	388,419.24	USD	\$0.00	\$68,418.24	35230916		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PD BOX 12005 RIVERSIDE CA 92502		-				Payment #: 3880 Payment Date: 4 Payment Amount Payment Status	4/2019 566,418.24				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10028630	03	PT61778-347578	4/3/2019	368,418.24	USD	\$0.00	388,418.24	36607623		CFAS



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

	CLAIIVI	OK KEI OND OF TA	A TATIVILITY	_	
				Reset Fo	rm
Claimant's Name: First	: AT&T Communic	ations Last:		-	
	St, ROOM 9E-L-01	City: St I	Louis		
State: MO	Zip: 63101		214) 782-3738	*	
A	33-310 (Assessment	Number)			
Assessor's Parcel Number: Property Address: SBE ass	essed unitary property		Zi	o:	
accordance with the provisi					
at a refund of taxes and/or p				,	
Fiscal Year(s) Refund is	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount	
Claimed					
20_19	12/04/2019	\$47,143.00	\$	\$47,143.00	
20		\$	\$	\$	
20		\$	\$	\$	
20		\$	\$	\$	
20		\$	\$	\$	
(we) claim that the whole assessors (use attachments if no EEE ATTACHED		e assessment) for the	year(s) as shown is (a	ire) void for the follow	wing
hereby declare under penalt nat the taxes and/or penaltie ne amounts herein claimed a	s sought to be refur re correct; and no p	nded were paid within art thereof has been r	four years prior to the efunded to the claim	e filing of this claim; ant or to any other p	that erso
or claimant's benefit; and if a hown below is true and corre		legal entity, I am duly	authorized to act on	its penalf and that th	e til
Date: 12/16/2022 S	ignature:	with	Title: AVP TA	AX S	(2) (2)

Page 1 of 3

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:
Sibilatare:	

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$47,143 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 \$ 141,617 (Exhibit 1) and paid by claimant in full on or about *December 4, 2019* and *April 6, 2020* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 47,143, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: Any F. duton



JOH CHIIZTERIZER Riverside County Treasurer - Tax Collector

PO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

Telephone: (951) 955-3900 Toll Free Number: 1 (877) 748-2689 From area codes 951 & 760 only

For Fiscal Year July 1, 2019 through June 30, 2020

Property Data: SEE ATTACHED BREAKDOWN SHEET(5)

Mailed to:

AT&T COMMUNICATIONS C/O PROPERTY TAX DEPARTMENT 1010 PINE STREET, 9E E DS SAINT LOUIS MO 63101

lelfreitliterillligereiffichtel

Sinto Assessed Number	Bill Number
88 - 2510	SBE
· Owner Janua	ry 1, 2019
AT&T COMMU	VICATIONS

Land . \$3,159,877 Structures \$1,534,681 **Business Personal Property** \$3;412,073 Assessed Penalty . \$0 Full Taxable Value \$8,106,631 Examptions - Homeowner SO Exemptions - Other 50 Net Taxable Value \$8,106,631 Tax Rale Per \$100 Value TAYAR \$142,548.84 Special Assessments & Fixed Charges \$59,34 Total Base Tex Amount \$142,608.18 Add 10% \$71,304,09 Add 10% penulty after penalty plus cost after April 10, 2020 December 10, 2019 \$71,304.09

Visit our website: www.countytreasurer.org IMPORTANT MESSAGES

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

IMPORTANT INFORMATION ON REVERSE SIDE

Signature		
Phone Number		-
CITY	\$1 \$15	dìZ
bA gollleM transmiss	22.81bb	
Owner's Name		

PRINT CHANGE OF ADDRESS HERE your making address at (951) 955-6200. Please follow up with them if you have any questions regarding We will forward your address change to the Assessor's office.

option information Call us or visit our website for current office hours and payment Temecula, CA Riverside, CA Soule C Pelm Desert, CA 92211 1st and 4th floor 40936 County Center Dr 38-882 EI Cento Rd 4080 Lemon St TEWECULA PALM DESERT RIVERSIDE

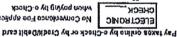
OFFICE LOCATIONS

Alverside, CA 92502-2205 P.O. BOX 12005 Riverside County Treasurer-Tax Collector บอรนอเรเมนา นอก Wake checks payable to:

growstuckanymuscame Convenience Fee Applies for CreditDobit ANY SEGMENTA



νινου δυληνίδ pλ ο-Cyrock ELECTRONIC No Conveniones Foe applica



F VERSIDE COUNTY TAX COLLECTOR PO BOX 12005 R VERSIDE CA 92502						Payment #: 37303131 Payment Date: 12/4/2019 Payment Amount: 571,304,09 Payment Sterie: PECOMONIED	913: 2/4/2019 571,304.09 RECONCILED				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description AP	Cleared	Description	AP
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#O #OX 12006			,			Fayment Date: 18/2020	6,2020				
SECTION OF SECTION						Payment Amount: \$71,304,39	571,304,39				
						Payment Status: RECONDILED	CHICALODER				
emen reilouis	Sumplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Summer Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description AP	Cleared	Description	AP
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RVERSIDE COUNTY TAX COLLECTOR	10023833	53	PT83775-387578 4/3/2020	4/3/2020	S71,304,0p	C&D	\$0.00	\$71,504.09 37848720	27846720		0000



Gary Hunter AVP TAX AT&T Services, Inc. 208 S Akard St. 18th floor Dallas, TX 75202-4206 Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

December 16, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2019/20 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

GTH by DAP

Gary Hunter AVP TAX



AT&T Inc.

208 S. Akard St. 18th Floor

Dallas, TX 75202

7020 0640 0001 2794 9928

RECEIVED REVISED COUNTY CLERI(/BOARD OF CHIRVISORS

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2023 JAN -4 AM 10: 50

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



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

						Reset Form
Claima	ant's Name: Firs	t: AT&T Communica	tions Last:			
Mailin	g Address: 1010 Pin	e St, ROOM 9E-L-01	City: St	ouis		
State:	110	Zip: 63101	Contact No.: ((214) 782-3738		
Assess	sor's Parcel Number:	33-310 (Assessment I	Number)			
Prope	rty Address: SBE as	sessed unitary property	City:	Zi	p:	
ection	5096), I am (we are) h	tions of Chapter 5, Arti nerewith filing this clai penalties be made for	im with the Board of	Supervisors of the Co		
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total A	mount
	Refund is	Paid	Claim	Penalty Claim		
	Claimed					
	20 20	12/01/2020	\$49,379.00	\$	\$49,279	.00
	20		\$	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
easons	laim that the whole as (use attachments if r TACHED	ssessment (part of the necessary):	assessment) for the	year(s) as shown is (a	are) void fo	r the followin
hat the he ame or clair	e taxes and/or penalti ounts herein claimed	ty of perjury under the les sought to be refund are correct; and no pa acting on behalf of a l rect.	ded were paid within art thereof has been i	four years prior to the refunded to the claim	ne filing of ant or to a	this claim; the ny other pers
Date:	12/16/2022	Signature:	n H	Title: AVP T	AX	- = 3

Page 1 of 3

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

	county ose only	No de transferance de marconario
Date Received:	Date Referred to County Counsel	l:
Signature:		Date:

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$49,279 in taxes levied for the fiscal year 2020-21. In support of said claim, the undersigned states:

- 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 2020-21, 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 \$ 140,258 (Exhibit 1) and paid by claimant in full on or about *December 1, 2020* and *April 1, 2021* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 49,279, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: Duy F. durtos



Matthew Jennings Riverside County Treasurer-Tax Collector

PO BOX 12005 Riversido, CA 92502-2205 4030 Lomon St (1st Floor) Riversido, CA 92501

Telephone: (951) 955-3900 Toll free Number: 1 (877) 748-2689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2020 through June 30, 2021

10/14/2020

Property Data: SEE ATTACHED BREAKDOWN SHEET(5)

Mailed to:

AT&T COMMUNICATIONS
C/O PROPERTY TAX OEPARTMENT
1010 PINE STREET, 9E E 05
SAINT LOUIS MO 63101

telleredlereriffbereitfistert

State Assessed Number	Bill Number
33 - 2510	SBE
· Owner Jan	tuary 1, 2020
AY&T Com	omunications

PLEASE KEEP TOP PORTION FOR YOUR RECORDS NO RECEIPTS WILL DE GIVEN - YOUR CANCELLED CHECK IS YOUR RECEIPT

IMPORTANT INFORMATION ON REVERSE SIDE

Bill Number
SBE
\$70,602.84
\$7,174.39

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.
For additional charges see Item 05 on the reverse

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY
2020-2021 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

Check here for change of mailing address Please provide corrections on reverse side

201 65A

penalty plus cout after April 12, 2021

Pay taxes online by a Chack or by GradiliDobit cord

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES

ELECTRONIC CHECK____

Land

Taxes

A66 10%

December 10, 2020

Structures

Assessed Penalty

Full Texable Value

Exemptions - Other

Net Taxable Value

Business Personal Property

Exemptions - Homeowner

Tax Rate Per \$100 Value

Total Base Tax Amount

Special Assessments & Fixed Charges

\$70,602.84

\$70,602,84

No Convenience Fee appiles when paying by eCheck



ISA DISCOVER

Convenience Fee Applies for Credit/Oobit

Cannot be paid unless fet installment is pold 2nd Installment Bill Printed On: 10/14/2020

\$3,169,877 \$1,500,000

\$3,138,178

\$7,796,055

\$7,796,058

\$141,186.40

\$141,205,68

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\$70,602.84

\$19,28

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RIVERSIDE COUNTY TAN COLLECTOR PO BOX 12005 RIVERSIDE OA 92502				*		Fayment 58247149 Payment Cate: 1242020 Payment Amount, 570,602.64 Payment Shaper, 250,000,000	7149 2/4/2020 570,602/34 2500/NOLED				
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CERTIFIED MAIL

T&T Inc. 38 S. Akard St. 3th Floor allas, TX 75202



7020 0640 0001 2794 9911

RECEIVED / RIVER NOE COUNTY ASSESSMENT APPEALS DIVISION CLERK/ 30 APP OF QUPERVISIONS

2023 JAN -3 AMII: 03 0000

U.S. POSTAGE PAID SEGUIN, TX 78155 DEC 27, 22 AMOUNT

\$8.93 R2305K135712-03

Riverside County Clerk of the E 4080 Lemon Street, 1st. Floor Riverside, Ca 92501 Roard



Gary Hunter AVP TAX AT&T Services, Inc. 208 S Akard St. 18th floor Dallas, TX 75202-4206 Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

December 16, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2020/21 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

974 64 DAP

Gary Hunter AVP TAX

2123 JAH -3 AM II: I



cob/claimforrefund

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

Claimant's Name: Mailing Address: Mailing Address: Interpret State: Mo Tip: Tip: Tip: Tip: Tip: Tip: Total Amount of Tax Amount of Tax Amount of Tax Amount of Tax Claimed Total A					Reset Form
Assessor's Parcel Number: 33-310 (Assessment Number) Property Address: SBE assessed unitary property accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing vection 5096), I am (we are) herewith filling this claim with the Board of Supervisors of the County of Riverside, and at at refund of taxes and/or penalties be made for the following amounts: Fiscal Year(s) Date(s) Taxes Amount of Tax Amount of Total Amount	Claimant's Name: Fir	st: AT&T Communica	tions Last:		*
Assessor's Parcel Number: 33-310 (Assessment Number) Property Address: SBE assessed unitary property City: Zip:	Mailing Address: 1010 Pir	ne St, ROOM 9E-L-01	City: St	Louis	
Property Address: SBE assessed unitary property City: Zip: accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing vaction 5096), I am (we are) herewith filling this claim with the Board of Supervisors of the County of Riverside, and a at a refund of taxes and/or penalties be made for the following amounts: Fiscal Year(s) Date(s) Taxes Amount of Tax Amount of Total Amount Penalty Claim	110	Zip: 63101	Contact No.: ((214) 782-3738	
accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing viction 5096), I am (we are) herewith filling this claim with the Board of Supervisors of the County of Riverside, and a at a refund of taxes and/or penalties be made for the following amounts: Fiscal Year(s) Date(s) Taxes Amount of Tax Amount of Total Amount	Assessor's Parcel Number:	33-310 (Assessment I	Number)		
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we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following asons (use attachments if necessary): EE ATTACHED Thereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct at the taxes and/or penalties sought to be refunded were paid within four years prior to the filling 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 relaimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the foregoing is true and correct. Title: AVP TAX Title: AVP TAX Title: AVP TAX					The second secon
we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following the sasons (use attachments if necessary): EE ATTACHED Thereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct at 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 claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the following the following the same and correct. Title: AVP TAX Title: AVP TAX Title: AVP TAX					\$
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Page 1 of 3	ate: 12/16/2022	Signature:	my /	Title: AVP T	
Page 1 of 3					2 2
Page 1 of 3					

4/12/2016

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: Signature:	Date Referred to County Counsel: Date	·

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$ 46,047 in taxes levied for the fiscal year 2021-22. In support of said claim, the undersigned states:

- 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 2021-22, 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 \$ 125,824 (Exhibit 1) and paid by claimant in full on or about *December 3, 2021* and *April 1, 2022* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 46,047, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: Aug F. dunter



Matthew Jennings Riverside County Treasurer-Tax Collector PD BOX 12005 Riverside, CA 92507-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telephone: (951) 955-3900 Tall Free Number: 1 (877) 748-2689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

> For Fiscal Year July 1, 2021 through June 30, 2022

10/5/2021

Onen series Dates	CEC ATTACHEO	BREAKDOWN SKEET(S)

Mailed to:

AT&T COMMUNICATIONS C/O PROPERTY TAX DEPARTMENT 1010 PINE STREET, 9E E DS SAINT LOUIS MO 69101

talfacesitaractifficascaltisters

State Assessed Number	Bill Number
33 - 2310	SBE
Owner Janu	nry 1, 2021
AT&T Comm	runications

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Namber	Ulli Number
33 - 2310	SBE
DUE 02/01/2022	
PAY BY 04/11/2022	\$63,384.85
IF PAID AFTER 04/11/2022, ADD 10% PENALTY AND COST	\$6,452.61

If paying in parson at one of our offices, bring the entire tax bill or no receipt will be issued. For additional charges see Item #5 on the reverse SIMD THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2021-2022 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

Land \$3,159,877 \$1,201,747 Structures : **Business Personal Property** \$2,442,615 **Assessed Penally** \$6,804,239 Full Taxable Value Exemptions - Homeowner \$0 Examplions - Other \$0 Net Taxable Value \$5,804,239 Tax Rele Per \$100 Value \$126,750.42 Taxes \$19.28 Special Assessments & Fixed Charges \$126,769.70 Total Base Tax Amount Add 10% \$63,384,85 Add 10% \$63,384,85

Visit our website: www.countytreasurer.org IMPORTANT MESSAGES

Check here for change of malling address Please provide corrections on reverse side

Pay taxos online by otheck or by Credit/Dobit card

ELECTRONIC CHECK

penalty after

December 10, 2021

No Convenience Fee applies when paying by eCheck

penalty plus cost after April 11, 2022

www.countytreasurer.org

ALEN OREGONER Convenience Fee Applies for Credit/Debit

\$63,384,85

Connot be paid unless 1st installment is paid

2nd Installment Bit Printed On: 10/5/2021

\$63,384.65

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 22502				-		Fayment #: 39100436 Payment Date: 12/3/2021 Payment Amount: \$83,384,85 Payment Status: RECONCILED	0436 2/3/2021 S63/384/36 RECONCILED				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Supplier Number Site Code Invoice Number Invoice Date Invoice Date Invoice Date Invoice Date Invoice Amount Paid Cleared Description AP	Cleared	Description	AP System
RWERSIDE COUNTY TAX COLLECTOR 10028830	10028530	g	PT88877-448159 12/2/2021	12/2/2021	\$53,384.85	CSO	\$0.00	552,324,85 29100438	39100438		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PO SOX 12065 RIVERSIDE, CA 92502						Payment #1 39263616 Payment Date: 4/1/2022 Payment Amount 553, 284, 55 Payment Status: RECONCILED	3516 1/2022 553,284,85 RECONCILED				
	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Single Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description	Cleared	Description	AP
author salidance									Payment		System
								40.00	404040		0111
PACTOR COLMITY TAX COLLECTOR 10028830	10028830	8	PT67506-484324 3:31/2022	3/31/2022	\$63,384.85	CSC	3C.DC	203,304,60 3850000	01000080		
The state of the s											

F&T Inc. 18 S. Akard St. th Floor allas, TX 75202



7020 0640 0001 2794 9904

2023 JAN -3 AM 11: 04



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U.S. POSTAGE PAID SEGUIN, TX 78155 DEC 27 22 AMOUNT

> \$8.93 82305K135712-03

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



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

					R	eset Form
Claim	ant's Name: Firs	t: AT&T Communica	tions Last:			
		St, ROOM 9E-L-01	City: St L	ouls		
State:	110	Zip: 63101	Contact No.: ((214) 782-3738		
Asses	sor's Parcel Number:	33-310 (Assessment I	Number)			
Prope	erty Address: SBE as	sessed unitary property	City:	Zir	o:	
Section	rdance with the provis 5096), I am (we are) h efund of taxes and/or	erewith filing this clai	im with the Board of	Supervisors of the Co	on Code (con unty of River	nmencing w side, and as
		D-1-(-) T	Amount of Tax	Amount of	Total Am	ount
	Fiscal Year(s) Refund is	Date(s) Taxes Paid	Claim	Penalty Claim	Total Am	Joanne
	Claimed	raiu	Claim	Tenarcy claim		
	20 22	12/05/2022	\$25,406.00	\$	\$25,406.00	
	20		\$	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
reason	claim that the whole as s (use attachments if r FTACHED		assessment) for the	year (s) as shown is (a	are, void for t	THE TOROWING
			***************************************	44.0		
that th the am for clai	by declare under penal the taxes and/or penalti nounts herein claimed imant's benefit; and if below is true and cor	es sought to be refun are correct; and no pa acting on behalf of a l	ded were paid within art thereof has been I	four years prior to the refunded to the claim	ne filing of th ant or to any	is claim; tha other perso
Date:	12/16/2022	Signature:) mtf	Title: AVP T	AX	CLEREZECTO
			Page 1 of 3			~ ~
cob/c	laimforrefund				4/12/2016	10: HIN

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as AVP TAX of AT&T Services, the claimant herein, hereby makes this claim for partial 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 \$25,406 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April, 2023.] In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was *AT&T Corp*, a corporation y 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 2022-23, 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 \$ 64,334 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about *December 5, 2022* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 25,406, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:

- 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 (1985) 37 Cal.3d 859.
- 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: December 16, 2022 at 208 S Akard, Dallas, TX

Name: Gary Hunter

Title: AVP Tax

Signature: Any F. duto



Matthew Jennings
Riverside County Treasurer-Tex Collector
PD BOX 12005 Riverside, CA 92502-2205
4080 Lemon St (1st Floor) Riverside, CA 92501

Telaphone: (951) 955-3900 Toli Free Number: 1 (877) 748-2689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2022 through June 30, 2023

9/27/2022

Honorty	Date	SEE AYCACHED BREAKDOWN SHEET(S)	

Mailed to:

AT&T COMMUNICATIONS C/O PROPERTY TAX DEPARTMENT 1010 PINE STREET, 9E E 05 SAINT LOUIS MO 63201

letterettereittberesttfelst

State Assessed Number	Bill Number
33 - 2310	5BE
Owner January 1, 2022	
AT&T Communications	

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Bill Number
33 - 2310	SBE
DUE 02/01/2023	
PAY BY 04/10/2023	\$64,404.63
IF PAID AFTER 04/10/2023, ADD 10% PENALTY AND COST	\$6, 5 16.55

If paying in person at one of our offices, bring the entire tax bill.

For additional charges see item #5 on the reverse

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY

2022-2023 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

\$64,404.63

Visit our website: www.countytreasurer.org

Check here for change of mailing address Please provide corrections on reverse side

Pay taxes online by oCheck or by Credit/Debit cord



Land

Structures

Taxas

Business Personal Property Assessed Penalty

Exemptions - Homeowner

Tax Rate Per \$100 Value

Full Taxable Value

Exemptions - Other

Net Texable Value

No Convenience Fee applies when paying by eCheck





Convenience Fee Applies for Credit/Debit

Cannot be paid unless 1st installment is paid 2nd Installment Bill Printed On:

\$3,310,317

\$1,046,938

\$2,228,572

\$6,585,827

\$128,809.26

\$64,404.63

\$0 \$6,585,827

50

\$0

RIVERSIDE COUNTY TAX COLLECTOR PO SOX 12035 RIVERSIDE, CA 92502						Fayment #: 2980/490 Payment Date: 12/5/2022 Payment Amount: 864-404/63 Payment Status: RECONDILED	7450 2/5/2022 564,404,63 PECONCILED				
									7	D	0.4
		A. A. A.	Salan Number	Involve Date	Invoice Amount	Currency Code	Discount Taken	The Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Description Amount Paid Description	Cleared	Describion	č
Supplier Name	Supplier Number	Site Code	INVOICE MULIDE	100					Payment		System
								66.00	00000		0.20
	000000		CC0C.C.C. 1022222 ATTORTO	10:0:0:0:0	554.404.83	CND	30.00	354,454,555 SBSU-450	29EU +00		100
COURT TO CONTRACT THE TOTAL TO CONTRACT TO	100228000	200	300000000000000000000000000000000000000								
1	-										



AT&T Inc. 208 S. Akard St. 18th Floor Dallas, TX 75202





RDC 99



RECEIVED SIVIS THE COUNTY OLERAL STREET 2023 JEN 12 6811: 08

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



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

						Reset	Form
Claim	ant's Name:	First:	AT&T Mobility LLC	C Last:			
		10 Pine St,	ROOM 9E-L-01	City: St	Louis		
State:	140		Zip: 63101	Contact No.: (214) 782-3738		
Assess	sor's Parcel Num	ber: 33	-606 (Assessment	Number)			
			ed unitary property	City:	Zi	p:	
						- 1 /	
				icle I, of the Californi			
				im with the Board of		unty of Riverside,	and ask
that a re	efund of taxes ar	nd/or pen	alties be made fo	r the following amou	nts:		
							_
	Fiscal Year(s) [Date(s) Taxes	Amount of Tax	Amount of	Total Amoun	t
	Refund is		Paid	Claim	Penalty Claim		
	Claimed					<u> </u>	
	20_18		12/05/2018	\$ 566,856.00	\$	\$ 566,856.00	_
	20			\$	\$	\$	_
	20			\$	\$	\$	_
	20			\$	\$	\$	
	20			\$	\$	\$	
reasons	laim that the wh (use attachmen TACHED			e assessment) for the	year(s) as shown is (a	are) void for the fo	ollowing
							destruit de la constant de la const
I hereby	v declare under i	penalty of	perjury under th	e laws of the State of	California that the fo	regoing is true an	d correct
that the	taxes and/or pe	enalties so	ought to be refun	ded were paid within	four years prior to th	e filing of this clai	m; that
the amo	ounts herein clai	med are o	correct; and no pa	art thereof has been r	efunded to the claim	ant or to any othe	r person
for clair	mant's benefit: a	nd if actir	ng on behalf of a	egal entity, I am duly	authorized to act on	its behalf and tha	t the title
	below is true and						
Date:	11/15/2022		ature:	Day Ho	Title: _AVP T/	AX	

Page 1 of 3

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	у	Print Form
Date Received:	Date Referred to Count	ty Counsel:	
Signature:	Title:	Date:	

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$ 566,856 in taxes levied for the fiscal year 2018-19. In support of said claim, the undersigned states:

- 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 2018-19, 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 \$ 1,759,231 (Exhibit 1) and paid by claimant in full on or about *December 5*, 2018 and *April 2*, 2019 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 566,856, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct; and that I am authorized by claimant to make this claim for refund.

Dated: November 15, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: Any 7 distant

ASSUP-

Property

RIVERSIDE COUNTY SECURED PROPERTY TAX BILL For Fiscal Year July 1, 2018 through June 30, 2019

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

IMPORTANT INFORMATION ON REVERSE SIDE

SEE ATTACHMENT

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)

ASSESSMENT NUMBER

Data	33-606
Address JAN 1, 2018 AT&T MOBILITY LLC Owner.	Tax Rate Area Bill Number SBE
AT&T MOBILITY LLC C/O AT&T PROPERTY TAX GROUP 1010 PINE ST 9E-L-01 ST. LOUIS, MO 63101-0000	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	
CHARGES LEVIED BY TAXING AGENCIES (See hem #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 Changes TOTAL AMOUNT If over \$50,000, see Item #1 on reverse \$1,759,231.22
PLEASE KEEPTOP PORTION FOR YOUR RECORDS	Add 10% penalty after 12/10/2018 \$879,615.61 Add 10% penalty plus cost after 04/10/2019 \$879,615.61

RIVERSIDE COUNTY TAX COLLECTOR PO 60X 12035 RIVERSIDE CA 92502						Payment # 3622 Payment Date 1 Payment Amount Payment Status.	2 5 2018 \$879,615 81				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10028830	03	PT60969-329645	12/4/2018	\$879,615.61	USD	\$0.00	\$879,615.61	36233717		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE CA 92502						Psyment #. 3860 Psyment Date: 4 Psyment Amount Psyment Status:	4-2019 5879,615.61				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10026630	03	PT61774-347381	4/3/2019	\$879.615.61	USD	\$0.00	\$879.615.61	36607621		CFAS



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

					Reset Form
Claima	ant's Name: Firs	st: AT&T Mobility LL	C Last:		power of the same
Mailin	ng Address: 1010 Pin	e St, ROOM 9E-L-01	City: St	Louis	
State:	МО	Zip: 63101	Contact No.: ((214) 782-3738	
Assess	sor's Parcel Number:	33-606 (Assessment	Number)		
Prope	rty Address: SBE as	sessed unitary property	City:	Zi	p:
n accor	dance with the provis	ions of Chapter 5, Ar	ticle I, of the Californ	ia Revenue and Taxat	ion Code (commencing
ection	5096), I am (we are) h	nerewith filing this cla	im with the Board of	Supervisors of the Co	ounty of Riverside, and
hat a re	efund of taxes and/or	penalties be made fo	r the following amou	ints:	
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount
	Refund is	Paid	Claim	Penalty Claim	
	Claimed			<u> </u>	
	20 19	12/05/2019	\$715,495.00	\$	\$715,495.00
	20		\$	\$	\$
	20		\$	\$	\$
	20		\$	\$	\$
	20	and municipal to the state of t	\$	\$	\$
easons	aim that the whole as (use attachments if n TACHED		e assessment) for the	year(s) as shown is (a	re) void for the followi
				MANAGEMENT AND	
				www.	
	····			W. Dankelson and Co.	
					regoing is true and cor
		-			e filing of this claim; th
ha amo					ant or to any other per
		acting on behalf of a l	egal entity, I am duly	authorized to act on	its behalf and that the
	nant's benefit; and if a	acting on comment	• ,		Tipe (
or clain	nant's benefit; and it a below is true and corr	-			1 (
or clain		-	~ /		5

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

Count	v Us	e O	nlv

Print Form

Date Received:	Date Refer	rred to County Counsel:	
Cianatura	Title:	Date:	
Signature:	ritte:	Date:	

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$715,495 in taxes levied for the fiscal year 2019-20. In support of said claim, the undersigned states:

- 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 2019-20, 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 \$ 2,149,341 (Exhibit 1) and paid by claimant in full on or about *December 5*, 2019 and *April 6*, 2020 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 715,495, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

Day F. Hinter



Juli Cilnstensen Riverside County Tressurer - Tax Collector

PD BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riversido, CA 92501

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

10/9/2019

Telephone: (951) 955-3900 Toll Free Humber: 1 (877) 748-2689 From area codes 951 & 760 only

For Fiscal Year July 1, 2019 through June 30, 2020

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Malled to:

AT&T MOBILITY LLC

C/O PROPERTY TAX DEPARTMENT 1010 PINE ST., 9E L 01

SAINT LOUIS MO 63101

tattagertterrattlingerestitulent

State Assessed Number	Bill Number
33 - 2606	SBE
Owner Januar	ry 1, 2019
AT&T Mobil	ky LLC

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

IMPORTANT INFORMATION ON REVERSE SIDE

RIVERSIDE COUNTY 2019-2020 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES	

Land	\$7,846,112
Structures	\$27,428,088
Business Personal Property	\$85,637,005
Assessed Penalty	
Full Texable Value	\$120,911,205
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$120,911,205
Tax Role Per \$100 Value	
Taxos	\$2,129,645,32
Special Assessments & Fixed Ch	arges \$0,00
Total Base Tax Amount	\$2,129,845,32

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

penalty pain cout

after April 10, 2020

State Assessed Number Bill Number . 33 - 2606 SBE

Pay texes online by o-Check or by Credit/Debit card

ELECTRONIC CHECK

\$1,084,822,68

No Convenience Fee applies when paying by e-Check

ने दिस्स महातिकार

penshy after

December 10, 2019

VISA DISCOVER

Convenience Fee Applies for Credit/Debit www.countytreasurer.org

> Connot be poid unless 1st installment is poid

2nd Installment Bill Printed On: 10/9/2019

DUE 02/01/2020 PAY BY 04/10/2020	#4 A64 B22 66
PATIBLE ON TUIZUZU	\$1,064,822.66
IF PAID AFTER 04/10/2020, AD	D
10% PENALTY AND COST	\$106,520.32
DELINQUENT 2nd INSTALLME	NT
AMOUNT	\$1,171,342.98
For additional charges see	Itam #E an enumer

Check here for change of mailing address

RIVERS/DE COUNTY TAX COLLECTOR PO BOX 12035 RIVERSIDE, C4 92502						Payment #: 3731 Payment Date: 1 Payment Ambunt Payment Status:	2/5/2019 : \$1,064,822,68				·
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cteared Payment	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10028833	C3	PT83007-357273	12/4/2019	\$1,084,822.85	CSU	\$0,00	\$1,084,322.88	37212430		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PO SOX 12005 RIVERSIDE,CA 22502	1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 -	***************************************		1.000		Payment #: 3764 Payment Date: 4 Payment Amount Payment Status:	/5/2020 : \$1,054,822,68				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10023530	03	PT63771-387744	4/3/2020	\$1,054,822,55	USD	\$0.00	\$1,054,822.55	27646728		CFAS



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

Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

December 16, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2019/20 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

GTH by DAP

Gary Hunter AVP TAX

CERTIFIED MAIL



AT&T Inc. 208 S. Akard St. 18th Floor Dallas, TX 75202

7020 0640 0001 2794 9928

RECEIVED RIVE SENT GOUGT)

UMITED STATES

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2023 JAN -4 AM 10: 50

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Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



cob/claimforrefund

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

					Reset For	m
Claima	ant's Name: Firs	st: AT&T Mobility LLC	Last:			
		e St, ROOM 9E-L-01	City: St	ouis		
State:	440	Zip: 63101		214) 782-3738		
Jidic.					AND THE RESIDENCE OF THE PARTY	
Asses	sor's Parcel Number:	33-606 (Assessment I	Number)			
		sessed unitary property	City:	Zi	p:	
				D 17 1	C 1 /	
		sions of Chapter 5, Art				
		herewith filing this clai			unty of Riverside, and	ı ask
nat a re	efund of taxes and/or	penalties be made for	r the following amou	nts:		
					T =	
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount	
	Refund is	Paid	Claim	Penalty Claim		
	Claimed	12/01/2020	\$ 803,470.00	\$	\$803,470.00	
	2020	12/01/2020	\$ 603,470.00	\$	\$ \$	
	20		\$	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
		5.4 · · · · · · · · · ·			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
		ssessment (part of the	assessment) for the	year(s) as shown is (a	ire) void for the follow	ving
	(use attachments if r	necessary):				
SEE AT	TACHED					
				*		
hereby	y declare under penal	ty of perjury under the	e laws of the State of	California that the fo	regoing is true and co	orre
		ies sought to be refund				
he amo	ounts herein claimed	are correct; and no pa	rt thereof has been r	efunded to the claim	ant or to any other pe	rso
or clair	mant's benefit; and if	acting on behalf of a le	egal entity, I am duly	authorized to act on	its behalf and that the	e tit
	below is true and corr				20	57
		4			S	178
ate:	12/16/2022	Signature:	my and	Title: AVP T	AX S	Di
						el.
					<u> </u>	3
			D 4 . 6 . 7		223	1
			Page 1 of 3		***	
					••	

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:	

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$803,470 in taxes levied for the fiscal year 2020-21. In support of said claim, the undersigned states:

- 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 2020-21, 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 \$ 2,286,850 (Exhibit 1) and paid by claimant in full on or about *December 1*, 2020 and *April 1*, 2021 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$803,470, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: Any F. durtes



Matthew Jennings
Riverside County Treasurer-Tex Collector
PO BOX 12005 Riverside, CA 92502-2205
4080 Lemon St (1st Floor) Riverside, CA 92501

Telephones (951) 955-3900 Toll Free Number: 1 (877) 748-2689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2020 through June 30, 2021

10/14/2020

Properly Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to:

AT&T MOBILITY LLC

C/O PROPERTY TAX DEPARTMENT

1010 PINEST., 9E L 01 SAINT LOUIS MO 63101

falfacerfitractifferenafifefest

State Assessed Number		Bill Number
33 - 2606		SBE
•	Owner January 1, 2020	
	ATET Mobiley LCC	

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Dill Number
33 - 2606	SBE
DUE 02/01/2021	
PAY BY 04/12/2021	\$1,143,425.22
IF PAID AFTER 04/12/2021, ADD 10%	
PENALTY AND COST	\$114,380.58

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.

For additional charges see item #5 on the reverse

SUND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2020-2021 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

Land \$7,846,112 Structures \$31,925,295 **Business Personal Property** \$86,259,193 Assessed Penalty \$0 Full Taxable Value \$126,030,600 Exemptions - Homeowner \$0 Examptions - Other \$n Net Taxable Value \$126,030,600

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES

Tax Rate Per \$100 Value

Taxes \$2,286,850,44
Special Assessments & Fixed Charges \$0.00

oponial resolutions of Fold Charges

\$2,286,850,44

Total Base Tax Amount

Add 10% \$1,143,425.22
penalty after
December 10, 2020

Add 10x \$1,143,425.22 penalty plus cost after April 12, 2021

after April 12, 2021

\$1,143,425.22 \$1,143,425.22

Check here for change of mailing address

Please provide corrections on reverse side

Pay taxes online by others or by Credit Dobit card

ELECTRONIC CHECK____

No Convenienco Poo applies whon paying by eCheck



RSYCOSIO AZIV

Convenience Fee Applies for Gredit/Debit www.countyfreasurer.org

Cannot be paid unless
1st installment is paid

2nd Installment Bill Printed On: 10/14/2020

	A.P System	CEAS
	Cleared	38247150
	Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description	\$1,142,425,22 38247150
7150 2412020 51,143,425,22 RECONCILED	Discount Taken	20.02
Fayment #: 38247150 Fayment Date: 12-4,2020 Fayment Amount S1,143,425,22 Payment Status: RECONCILED	Currency Code	CSD
	Invoice Amount	\$1,142,425,22
	Invoice Date	12:3/2020
	Invoice Number	PT64687-436708
		83
	Supplier Number Site Code	10028833
RWERS DE COUNTY TAX COLLECTOR PO EOX 12036 RWERSIDE, CA 80502	Supplier Name	RIVERSIDE COUNTY TAX COLLECTOR

RIVERSIDE COUNTY TAX COLLECTOR PO SOX 12035 RIVERSIDE CA \$2502						Payment #: 28537194 Payment Date: 45:2021 Payment Amount: \$1.143,425.22 Payment Status: RECONDILED	7194 5/2021 S1,143,425.22 RECONCILED				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description	Cleared	Description	AP System
A VERSIDE COUNTY TAX COLLECTOR 10225630	10028830	63	FT85447-425905 4:2:2321	42/2021	\$1,143,425.22	CSO	\$0.00	51,143,425,22 38537164	38537164		CFAS



Gary Hunter AVP TAX AT&T Services, Inc. 208 S Akard St. 18th floor Dallas, TX 75202-4206 Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

December 16, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2020/21 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

GFH by DAP

Gary Hunter AVP TAX

T&T Inc. 18 S. Akard St. 3th Floor allas, TX 75202



7020 0640 0001 2794 9911

2023 JAN -3 AMII: 03 0000

U.S. POSTAGE PAID SEGUIN, TX 78155 DEC 27, 22 AMOUNT

Riverside County Clerk of the 3oard 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



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

					Reset F	orm
Claim	ant's Name: Firs	t: AT&T Mobility LL	C Last:			
Mailir	g Address: 1010 Pin	e St, ROOM 9E-L-01	City: St	Louis		
State:	110	Zip: 63101		(214) 782-3738		
		1.7 110000		TANK THE TAN		
	sor's Parcel Number:	33-606 (Assessment				
Prope	rty Address: SBE as	sessed unitary property	City:	Zi	p:	
accor	dance with the provis	ions of Chapter 5, Ar	ticle I, of the Californi	a Revenue and Taxati	ion Code (commenc	ing wi
ection	5096), I am (we are) h	erewith filing this cla	aim with the Board of	Supervisors of the Co	ounty of Riverside, a	nd asl
at a re	efund of taxes and/or	penalties be made fo	or the following amou	nts:	,	
	1					
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount	
	Refund is	Paid	Claim	Penalty Claim		
	Claimed					1
	2021	12/03/2021	\$824,063.00	\$	\$824,063.00	-
	20		\$	\$	\$	1
	20	,	\$	\$	\$	
	20	van memokrak.	\$	\$	\$	1
	20		\$	\$	\$	
easons	aim that the whole as (use attachments if n TACHED		e assessment) for the	year(s) as shown is (a	re) void for the folk	owing
nereby	declare under penalt	y of perjury under th	ne laws of the State of	California that the fo	regoing is true and	correc
at the	taxes and/or penaltic	es sought to be refun	ded were paid within	four years prior to th	e filing of this claim	; that
e amo	ounts herein claimed a	are correct; and no p	art thereof has been r	efunded to the claim	ant or to any other	perso
r clain	nant's benefit; and if a	acting on behalf of a	legal entity, I am duly	authorized to act on	its behalf and that t	he-tit
nown b	pelow is true and corre	ect.				Self.
		4			1	6.7
ate:	12/16/2022 S	ignature:	2 /S	Title: AVP TA	AX CY	33
			,			Ser.
					***	333
			Dawn 1 of 2		-2	
			Page 1 of 3		10	67.75

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

Data Pagainad	Date Referred to County Counsel:
Date Received:	Date Neighbor to County Counsel.
Signature:	Title: Date:
Jighature.	Title.

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$824,063 in taxes levied for the fiscal year 2021-22. In support of said claim, the undersigned states:

- 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 2021-22, 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 \$ 2,251,764 (Exhibit 1) and paid by claimant in full on or about *December 3*, 2021 and *April 1*, 2022 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$824,063, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

Any F. dinto



Matthew Jennis Riverside County Tree, prer-Tax Collector PO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telephone: (951) 955-3900 Toll Free Number: 1 (877) 748-2689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2021 through June 30, 2022



10/5/2021

	· m - 4	SEE ATTACHED BREAKDOWN SHRET(S)
rapum	A TITLE	SEE ATTACHED DREAMOUNT SHEET (3)

failed to:

AT&T MOBILITY LLC
C/O PROPERTY YAX DEPARTMENT
1010 PINE ST., 9E L 01
SAINT LOUIS MO 63101

leileauffanelfflunceifffelmi

State Assessed Number	Bill Number
33 - 2606	SBE
Owner Janua	ry 1, 2021
ATET Mobi	MATIC .

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number .	Bill Number
33 - 2606	59E
DUE 02/01/2022	· .
PAY BY 04/11/2022	\$1,125,882.06
JF PAID AFTER 04/11/2022, ADD 10% PENALTY AND COST	\$112,626,2 6
	\$112,020.20

if paying in person at one of our offices, bring the entire tax bill or no receipt will be issued. For additional charges see item IIS on the reverse SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY

2021-2022 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

IMPORTANT MESSAGES

Visit our website: www.countytreasurer.org

•	
Land Structures Business Personal Property Assessed Penalty Full Texable Value Exemptions - Homeowner Exemptions - Other Net Taxable Value	\$7,646,112 \$32,727,326 \$89,009,411 \$0 \$120,582,849 \$0 \$120,582,849
Tox Rale Per \$100 Value Taxes Special Assessments & Fixe	\$2,251,764.12 d Charges \$9.00
Total Base Tax Amount	\$2,251,764.12
Add 10% \$1,125,882.08 penalty alter December 10, 2021	Add 10% \$1,125,882.00 penalty plus cost after April 11, 2022
\$1,125,882.03	\$1,125,882.06

Check here for change of mailing address
Please provide corrections on reverse side

Pay taxos online by oCheck or by Credit/Debit card

ELECTRONIC CHECK____

No Convenience Fee applies when paying by eCheck



VISA DISCOVER

Convenience Fee Applies for Credit/Debit www.countytreasurer.org

Connot be paid unless tat installment is poid

Installment
Bif Printed On:
10/5/2021

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502						Fayment #, 39100440 Payment Date, 12(3,2021 Fayment Amount, \$1,125,832.08 Payment Status: RECONCILED	0440 2/3/2021 S1,125,892,08 RECONCILED				
Supplier Name	Supplier Number Site Code	Site Code		Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description AP	Cleared	Description	AP
									Payment		System
CARROCAL GOLDH FOO X45 X STOO HOLVANISA	10,708,530	60	PT69874-448709 12/2/2021	12/2/2/21	51 125 882 06	CSU	30.08	\$1,125,882,05 39100440	39100440		CFAS

		AP System	9540	
		Description		
		Cleared Payment	39252515	
,	,	Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid	\$1,125,582.03 39253515	
	3815 11:2022 S1,125,882.05 RECONCILED	Discount Taken	20.02	
	Psyment ≕ 39262815 Psyment Date: 4:1:2022 Psyment Amount: 51,125,882.06 Psyment Stratus: RECONCILED	Currency Code	asu	
		Invoice Amount	\$1,125,382,05	
		Invoice Date	3/31/2022	
		Invoice Number	PT87509-454423 3/31/2022	
		Site Code	8	
		Supplier Number	10028630	
	RIVERSIDE COUNTY TAX COLLECTOR, PO SOX 12036 RIVERSIDE, CA 92502	Supplier Name	ANERSIDE COUNTY TAX COLLECTOR 10025630	

F&T Inc. 18 S. Akard St. th Floor allas, TX 75202



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RECEIVED / RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
AS

2023 JAN -3 AMII: 04

UMM TED STATES

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U.S. POSTAGE PAID SEGUIN TX 78155. DEC 27 22 AMOUNT

\$8.93

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



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

						Reset For	m
Claimant's Name:	First: AT&T	Mobility LLC	Last:				
	010 Pine St, ROOM	9E-L-01	City: S	t Louis			
State: MO	Zip	63101		(214) 782-37	38		
Production of the Control of the Con							
Assessor's Parcel Nu	mber: 33-606 (A	ssessment	Number)			_	
Property Address:	SBE assessed unita	ary property	City:		Zip:	. ,	
n accordance with the		ntor E Art	ide Laftha Californ	is Pavanua and	Tavation Code Ic	ommencine	J wit
in accordance with the Section 5096), I am (w							
that a refund of taxes					the country of the	ciolac, and	
.naca rejuna oj taxes	and/or penarties i	e made to	THE TOHOTHING ATTO	unts.			
Fiscal Yea	r(c) Date(c) Taxes	Amount of Tax	Amount	of Total A	mount	
Refund		aid	Claim	Penalty Cl			
Claime		114	Ciam.				
20_22		5/2022	\$505,609.00	\$	\$505,609	9.00	
20			\$	\$	\$		
20			\$	\$	\$		
20			\$	\$	\$		
20			\$	\$	\$		
reasons (use attachm SEE ATTACHED	ents if necessary):						
I hereby declare unde that the taxes and/or	penalties sought t	to be refun	ded were paid withi	n four years pric	or to the filing of	this claim; t	hat
the amounts herein c							
for claimant's benefit		ehalf of a l	egal entity, I am du	y authorized to	act on its behalf a	and that the	2 title
shown below is true a	and correct.					202	mm 200
40/46/0000		1	41	T(1)	AVP TAX	<u></u>	
Date: 12/16/2022	Signature:	10		Title:	AVETAX	- 32	-0.27
						120	
						23	104
			Page 1 of 3				
					4/12/20:	16	
cob/claimforrefund					4/12/20.	10 0	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:
Date Neccived.	-
Signature:	Title: Date:

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as AVP TAX of AT&T Services, the claimant herein, hereby makes this claim for partial 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 \$505,609 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April, 2023.] In support of said claim, the undersigned states:

- 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 2022-23, 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 \$ 1,280,339 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about *December 5, 2022* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 505,609, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:

- 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 (1985) 37 Cal.3d 859.
- 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: December 16, 2022 at 208 S Akard, Dallas, TX

Name: Gary Hunter

Title: AVP Tax

Signature: Any F. Minter



Matthew Jennings Riverside County Treesurer-Tex Collector

PO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telephone: (951) 955-3900 Toll Free Number: 1 (877) 748-2689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2022 through June 30, 2023

9/27/2022

Properly Data: 1	SEE ATTACHED BREAKDOWN SUPETIS
------------------	--------------------------------

Malled to:

AT&T MOSILITY LLC

C/O PROPERTY TAX DEPARTMENT 1010 PINE ST., 9E L 01 SAINT LOUIS MO 63101

leffecerffereilliterentlichet

State Assessed Number	Bill Number
33 - 2606	SBE
Owner Janua	ry 1, 2022
JOM TSTA	hry ttc

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Blit Number
33-2606	SBE
DUE 02/01/2023	
PAY BY 04/10/2023	\$1,280,339.16
IF PAID AFTER 04/10/2023, ADD 10% PENALTY AND COST	\$128,071.97

If paying in person at one of our offices, bring the entire tox bill.

For additional charges see item #8 on the reverse

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY

2022-2023 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNIESS 1ST INSTALLMENT IS PAID

Visit our website: www.countytreasurer.org

Lend	٠	\$10,361,137 \$35,036,690
Structures		 \$35 838'600

Land Structures Business Pe	rsonal Property		\$10,361,137 \$36,836,690 \$84,888,695
Assessed Pe	enelly		\$0
Full Taxable	Value		\$130,866,522
Exemptions	- Homeowner	•	\$0
. Exemptions	- Other		\$0
Net Texable	Value		\$130,886,622
Taxes	r \$100 Value essments & Fixe	d Charges	\$2,580,678.32 \$0.00
Total Base T	ax Amount		\$2,580,678.32
Add 10% peratry of mr December 12, 20	\$1,280,339.16 22	Add 20% penalty plus after April 10	
	\$1,280,339.16		\$1,280,339.16

Check here for change of malling address
Please provide corrections on reverse side

Pay taxes online by oCheck or by Credit/Debit card

ELECTRONIC No Convenience Fee applies

HECK whon paying by aCheck

Convenience Fee Applies for CreditDebil

www.countytreasurer.org

2nd Installment Bill Printed On: 9/27/2022

Cannot be paid unless 1st instalment is paid

AP System CFAS	d A			
Description	Description			
Cleared Payment 39907459	Cleared			
Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Invoice Invoice Amount Paid Invoice	Lied sources of saiding			
Discount Taken S0.00		2:5(3)22 2:5(3)22 7:51,280,339,18 RECONCILED		
Currency Code	Carona manife	Payment ≈ 38907459 Payment Date: 12/6/2022 Payment Amount S1,280,239,18 Payment Snavs: RECONCLED		
Invoice Amount \$1,280,329,16				
Invoice Date				
Invoice Number Invoice Da				
Site Code				
			·	
Supplier Name		RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12036 RIVERSIDE, CA 92502		

LUMEN

November 2, 2022

Clerk of the Board of Supervisors County of Riverside 4080 Lemon Street, 5th Floor Riverside CA 92501

Dear Sir or Madam:

I have enclosed a claim for refund of property taxes for the 2018-19 fiscal year for CenturyLink Communications LLC. On January 22, 2021, CenturyLink, Inc. officially changed its name to Lumen Technologies, Inc. (Lumen). As Sr. Manager – Property Tax of Lumen Technologies, I have the authority to make this claim for refund pursuant to Revenue and Taxation Code section 5097.

I demand the Board of Supervisors make its order directing the controller to refund the claimant, CenturyLink Communications LLC, the amount listed on the enclosed Claim for Refund of Property Taxes, paragraph 3, plus appropriate interest. Supporting documentation of this claim includes a copy of the original tax bill, copies of canceled checks or documentation of successful EFT or ACH deposit. (Exhibits 1 and 2)

Should you have questions concerning this claim, please contact me as soon as possible.

Sincerely,

Karen Eisenach

Sr. Manager - Property Tax

Karend Eisenach

Lumen

1025 Eldorado Blvd

Broomfield CO 80021

303-542-6445

Karen.Eisenach@lumen.com

2022 NOV -8 PM 4: 59

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Sr. Manager – Property Tax of Lumen Technologies (formerly CenturyLink) 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 $\frac{88,353,18}{}$ in taxes levied for the fiscal year 2018-19. In support of said claim, the undersigned states:

- Claimant is and at all times herein mentioned was CenturyLink Communications LLC, a corporation duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 100 CenturyLink Dr, Monroe, LA, 71203, Ouachita Parish, Louisiana.
- For fiscal year 2018-19, 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 \$\frac{274,651.68}{4.651.68}\$ (Exhibit 1) and paid by claimant in full on or about \$\frac{12/07/2018}{4.651.68}\$ and \$\frac{(Exhibit 2)}{4.6651.68}\$
- - 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 <u>Riverside</u> County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: November 2, 2022 at 1025 Eldorado Blvd, Broomfield CO 80021

Name: <u>Karen Eisenach</u> Title: <u>Sr. Manager – Property Tax</u> Signature: <u>Harman 2 Signature</u>: <u>karen.eisenach@lumen.com</u> 303-542-6445

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10

RIVERSIDE COUNTY SECURED PROPERTY TAX BILL For Fiscal Year July 1, 2018 through June 30, 2019

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

IMPORTANT INFORMATION ON REVERSE SIDE

JON CHRISTENSEN

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	r	The state of the s	SMENT NUMBER 33-463
AddressJAN 1, 2018	CENTURYLINK COMMUNICAT	TIONS, LLC	Tax Rate Area	Bill Number SBE
C/O PROP	INK COMMUNICATIONS LLC ERTY TAX ORADO BLVD. LD, CO 80021		exemptions must Riverside County	ut ownership, values or be directed to the Assessor at (951) 955-6200 IOR-YEAR TAXES on #6 on reverse)
Tax bill requested by	Loan Identification	Multiple Bills	1,000,000	
CHARGES LEVIED BY	Maring AGENCIES (See Item #4 on reverse)		LAND STRUCTURES TRADE FIXTURES TREES & VINES BUSINESS PERSONAL PROPERTY FULL VALUE EXEMPTIONS NET VALUE TAX RATE PER \$100 TAXES Special Assessments & Fixed Changes TOTAL AMOUNT If over \$50,000, see hem #1 on reverse	VALUE \$274,651.68
PLEASE KEI	EPTOP PORTION FOR YO BE ISSUED - YOUR CANCELLED CH	DUR RECORDS JECK IS YOUR RECEIPT)	penalty after p	add 10% enalty plus cost ther 04/10/2019 \$137,325.84
Date Probation		SEND THIS STUB WITH YOUR 2s	MINETALL MENT PAYMENT	091918 ASSESSMENT NUMBER
PAY BY APRIL IO		RIVERSIDE 2018-2019 SECURED PR	COUNTY	33-463 Bill Number
APRIL 10, 2019		PARTIAL PAYMENTS A	RE NOT ACCEPTED	SBE
ADD 10% penalty plus	cost \$13,771.21			
DELINQUENT 2nd DISTALLMENT AI (If over S	MOUNT \$151,097.05 25,000, see Item #I on reverse)	Check here for a chang Please provide all corre	e of mailing address. ctions on the reverse side.	2nd INSTALLMENT
If paying is	n person at one of our offices, bring the	his entire bill or no receipt w	ill be issued.	cannot be paid unless 1st installment is paid
			Pay taxes a surrection for the control of the contr	nline by eCheck, credit/debit car

WWW.countyfreasurer.org

	em #1 on reverse)	Dleuse provide all corrections on the reverse side	
DELINQUENT Is INSTALLMENT AMOUNT	\$151,058.42	Check here for a change of mailing address. Please provide all corrections on the reverse side.	- 4 st
ADD 10% penalty	\$13,732.58		
IF PAID AFTER DECEMBER 10, 2018		PARTIAL PAYMENTS ARE NOT ACCEPTED	SBE
PAY BY DECEMBER 10, 2018	\$137,325.84	RIVERSIDE COUNTY	ASSESSMENT NUMBER 33-463 Bill Number
	PAY BY DECEMBER 10, 2018 IF PAID AFTER DECEMBER 10, 2018 ADD 10% penalty DELINQUENT IS INSTALLMENT AMOUNT	PAY BY DECEMBER 10, 2018 \$137,325.84 IF FAID AFTER DECEMBER 10, 2018 ADD 10% penalty \$13,732.58 DELINQUENT IS INSTALLMENT AMOUNT \$151,058.42	PAY BY DECEMBER 10, 2018 \$137, 325.84 IF BAID AFTER DECEMBER 10, 2018 ADD 10% penalty \$13,732.58 DELINQUENT IS INSTALLMENT AMOUNT \$151,058.42 Check here for a change of mailing address.

Pay taxes unline by eCheck, ereilit/debit card



Medina, Arlena

From:

Medina, Arlena

Sent:

Friday, December 07, 2018 3:54 PM

To:

'EFT@co.riverside.ca.us'

Subject:

WIRE TRANSFER - FULL PAYMENT 2018

Importance:

High

Good Afternoon,

An EFT was sent to your account today, December 7, 2018 for Full Payment of 2018-2019 Secured Property Taxes.

Amount of Transfer: \$274,651.68

Assessment No.: 33-463

Bill No.: SBE

Reference: 33-110000011003 Trace ID: 201812065089

AnyBill generated this Wire and did not supply me with the Federal ID Number or IMAD Number.

If you need additional information, please contact me. Thank You.

Arlena Medina

Sr. Tax Analyst Property Tax Department CenturyLink 1025 Eldorado Blvd. Broomfield, CO 80021

p: 720.888.8156 f: 720.561.1510

e: arlena.medina@centurylink.com

Level (3) ISNOW > CenturyLink

Centurylink 2018 Overpayment of Tax due to flaw in Sec. 100

10. .

Co. #	County	Assessed	Unitary Rate	Tax	Co Avg Rate	Estimated Tax	Difference
	1 Alameda	70,614,920	2.3557%	1,663,475.66	1.2300%	868,563.52	794,912.15
4	4 Butte	2,292,236	1.3919%	31,904.92	1.1020%	25,260.44	6,644.48
6	6 Colusa	4,262,864	1.1965%	51,005.17	1.0760%	45,868.42	5,136.75
7	7 Contra Costa	5,835,645	1.6269%	94,940.10	1.1470%	66,934.85	28,005.26
	O Fresno	16,100,812	1.3581%	218,671.54	1.1830%	190,472.61	28,198.96
13	1 Glenn	2,531,989	1.4565%	36,877.91	1.1020%	27,902.52	8,975.39
	2 Humboldt	574,034	1.5190%	8,719.58	1.0920%	6,268.45	2,451.13
	3 Imperial	14,269,984	1.5654%	223,382.32	1.1820%	168,671.21	54,711.12
	5 Kern	20,647,019	1.6247%	335,448.60	1.2360%	255,197.15	80,251.45
16	5 Kings	3,329,777	1.2917%	43,011.22	1.0900%	36,294.57	6,716.65
20	O Madera	3,184,669	1.1867%	37,791.38	1.0950%	34,872.13	2,919.26
21	1 Marin	554,669	1.8757%	10,403.93	1.1470%	6,362.05	4,041.87
23	3 Mendocino	2,272,448	1.3130%	29,837.24	1.1240%	25,542.32	4,294.93
24	4 Merced	5,655,007	1.4673%	82,975.92	1.0940%	61,865.78	21,110.14
	7 Monterey	11,606,777	1.1074%	128,537.51	1.0930%	126,862.07	1,675.44
	8 Napa	986,257	2.1634%	21,336.68	1.1210%	11,055.94	10,280.74
	O Orange	90,646,828	1.2620%	1,143,944.82	1.0690%	969,014.59	174,930.25
	1 Placer	5,276,492	1.6574%	87,452.58	1.0900%	57,513.76	29,938.82
	3 Riverside / ACH	15,857,490	1.7292%	274,651.68	1.1720%	185,849.78	88,353.18 🗸
34	4 Sacramento	34,535,552	2.0575%	710,568.98	1.1500%	397,158.85	313,410.13
	6 San Bernardino	33,177,578	1.3269%	440,233.28	1.1550%	383,201.03	57,032.26
	7 San Diego	59,653,155	1.5846%	945,251.96	1.1410%	680,642.50	264,609.46
	9 San Joaquin	8,051,322	1.5970%	128,579.62	1.1330%	91,221.48	37,358.13
40	O San Luis Obispo	28,937,851	1.1475%	332,070.52	1.0950%	316,869.47	15,201.05
4:	1 San Mateo	5,110,018	1.8086%	92,419.78	1.1180%	57,130.00	35,289.78
42	2 Santa Barbara	20,875,332	1.2998%	271,335.48	1.0750%	224,409.82	46,925.66
43	3 Santa Clara	177,897,146	2.4627%	4,380,984.06	1.2140%	2,159,671.35	2,221,312.71
	5 Shasta	13,150,831	1.2529%	164,766.76	1.1210%	147,420.82	17,345.95
	7 Siskiyou	4,470,527	1.1162%	49,900.02	1.0280%	45,957.02	3,943.00
	8 Solano	9,083,081	1.5786%	143,385.50	1.1770%	106,907.86	36,477.65
	9 Sonoma	1,493,200	1.8777%	28,037.82	1.1590%	17,306.19	10,731.63
	O Stanislaus	7,021,078	1.3438%	94,346.44	1.1050%	77,582.91	16,763.53
	2 Tehama	6,155,710	1.2344%	75,986.08	1.0600%	65,250.53	10,735.56
	4 Tulare	4,503,834	1.4028%	63,179.78	1.1160%	50,262.79	12,917.00
	6 Ventura	13,032,936	1.4958%	194,946.64	1.0950%	142,710.65	52,236.01
57	7 Yolo	11,194,630	1.2309%	137,794.70	1.0729%	120,103.83	17,690.87
		714,843,698		12,778,156.19		8,254,179.24	4,523,528.37

CERTIFIED MAIL



7019 2280 0001 8959 0410

Lumen

Attn: Property Tax Dept 1025 Eldorado Boulevard Broomfield, CO 80021

> Riverside County Clerk of the Board of Supervisors 4080 Lemon Street, 5th Floor Riverside, Ca 92501



quadrent

FIRST-CLASS MAIL IMI \$008.69 ⁹

US POSTAGE

CLERN/ SURRU OF SUFERVISORS

CEIVED/RIVERSITE COI LESSMENT APPEALS DI LIN/20ARD OF SUPERV

3

LUMEN

January 4, 2023

Clerk of the Board of Supervisors County of Riverside 4080 Lemon Street, 5th Floor Riverside CA 92501

Dear Sir or Madam:

I have enclosed a claim for refund of property taxes for the 2019-20 fiscal year for CenturyLink Communications LLC. On January 22, 2021, CenturyLink, Inc. officially changed its name to Lumen Technologies, Inc. (Lumen). As Sr. Manager – Property Tax of Lumen Technologies, I have the authority to make this claim for refund pursuant to Revenue and Taxation Code section 5097.

I demand the Board of Supervisors make its order directing the controller to refund the claimant, CenturyLink Communications LLC, the amount listed on the enclosed Claim for Refund of Property Taxes, paragraph 3, plus appropriate interest. Supporting documentation of this claim includes a copy of the original tax bill, copies of canceled checks or documentation of successful EFT or ACH deposit. (Exhibits 1 and 2)

Should you have questions concerning this claim, please contact me as soon as possible.

Sincerely,

Karen Eisenach

Sr. Manager - Property Tax

Karen & Eisenach

Lumen

1025 Eldorado Blvd

Broomfield CO 80021

303-542-6445

Karen.Eisenach@lumen.com

7073 JAN 12 SMII: 07

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Sr. Manager – Property Tax of Lumen Technologies (formerly CenturyLink) 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 \$\frac{90,514.00}{\text{in}}\$ in taxes levied for the fiscal year 2019-20. In support of said claim, the undersigned states:

- Claimant is and at all times herein mentioned was CenturyLink Communications LLC, a
 corporation duly organized and existing under the laws of the State of Delaware, with its
 principal place of business located at 100 CenturyLink Dr, Monroe, LA, 71203, Ouachita
 Parish, Louisiana.
- 2. For fiscal year 2019-20, 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 \$ 270,520.16 (Exhibit 1) and paid by claimant in full on or about 12/09/2019 and (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$_90,514.00 _____, 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 <u>Riverside</u> County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: January 4, 2023 at 1025 Eldorado Blvd, Broomfield CO 80021

Name: Karen Eisenach Title: Sr. Manager - Property Tax Signature: Karen L Signature

karen.eisenach@lumen.com 303-542-6445



Jon Christensen Riverside County Treasurer - Tax Collector

PO BOX 12008 Riverside, CA 92502-1205 4080 Lemon St (Lst Floor) Riverside, CA 92501

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

10/9/2019

Telephone: (951) 955-3900 ToX Free Humber: 1 (877) 748-2689 From area codes 951 & 760 only For Fiscal Year July 1, 2019 through June 30, 2020

Property Data SEE ATTACHED BREAKDOWN SHEETES

Marked to

CENTURYUNK COMMUNICATIONS, LLC

1025 ELDORADO BLVD. BROOMHELD CO 80031

Herlellandlannsfelmefffelml

Centuryink Corns	
Owner Japa	ary), 2019
33,7463	ibi
Rate Apressed Number	Bill Number

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
NO RECEPTS WILL BLOW IN YOUR CANCELED LYSICK BY YOUR RECEPT

IMPORTANT INFORMATION ON REVERSE SIDE

Please provide corrections on reverse side

DUE 02/01/2020
PAY BY 04/10/2020 \$155,254.4]

IF PAID AFTER 04/10/2020, AUD
10% PENALTY AND COST \$13,568.47

DELINQUENT 2nd INSTALLARINT
ANOUNT \$148,859.8

For additional charges sas Rem #5 on feversa

Check here for change of malling address

YURANDE COUNTY

VIEW XAT DESERVATA DESERVATA

BY THE YAT DAY STATE PARTIAL PAR

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

Add 10H portify plut cost after April 18, 2535

Visit our website: www.countytressurer.org

IMPORTANT MESSAGES

Sinctures Business Personal Property

Examptions - Homeowner Examptions - Other Net Taxable Value

Tax Rate Per \$100 Value

Total Base Yax Amount

Special Assessments & Fored Charges

\$135.284.41

\$135,284.41

Taxes

Add 1634 persky and

December : 0, 201

Assessed Penalty Full Taxable Value

State Assessed Namber	Bill Number
33-2463	\$8E

Pay takes online by a Check or by Greditional card

ELECTRONIC No Convenience Fix applies

CHECK ______ when paying by a Check

Convenience Fee Applies for Credit Ceba

Cannot be paid unless 1st instalment is paid 2nd Installment B# Printed On: 109/2018

\$2,601,333

\$3,226,043 \$9,531,462

\$15,358,850

\$15,358,858

\$270,520,16

\$270,568.82

\$135 284.41

8135,264,41

Check here for change of mailing address
Please provide corrections on reverse sid

Please provide corrections of	Please provide corrections on reverse side			
DUE 11/01/2019 PAY BY 12/10/2019	\$135,284.41			
F PAID AFTER 12/10/2019, ADD	£13,528.42			
10% PENALTY	10,324			
DELINOUENT 1st INSTALLMENT AMOUNT	\$148,812.13			
	M BE AN COVERE			

RIVERSIDE COUNTY 2019-2020 SECURED STATE ASSESSED YAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED SEND THIS STUD WITH YOUR 1ST INSTALLUENT PAYMENT
State Abstract Number Bill Humber
33 - 2463 SEE

Pay laxes only so by s-Check or by Gredis Debit cord

ELECTRONIC

No Convenience Fee applies
when paying by o-Check

Corrections Fee Applies for CreshOrds

1st Installment

Bit Printed On 139/2019



Custom CUSTOMER ID: OPERATOR ID: ANYBILL FINANCIAL SERVICES, INC. ACH Origination Report As of 12/9/2019

Treasury Information Reporting

Commercial Electronic Office

270,568.82 RDFI R/T#:

122000496

Acct #:

2740029498

Acct Type:

DDA

Individual Name: CenturyLink Inc.

705TXP*33-2463 *11003*191231*T*0027056882\

ID:

33-2463

MICR Term:

N

00010000501

CENTURYLINK INC.

REF No.
73637744

AMOUNT
** \$ 270,568.82 **

Transmittal form for ACH Payment referenced below

PAID TO THE ORDER OF

73637744
RIVERSIDE COUNTY TREASURER – TAX COLLECTOR
PO BOX 12005
RIVERSIDE, CA 92502

Account No: 33-2463 Invoice No: CR8935

THIS IS NOT A CHECK NON NEGOTIABLE

Remittance Advice

DECEMBER 09, 2019

Paid By: CENTURYLINK INC. PH: 720-888-3145 100 CENTURYLINK DRIVE

MONROE, LA 71203

Ref No.: 73637744

USPS FIRST CLASS MAIL

Pald To:

RIVERSIDE COUNTY TREASURER - TAX COLLECTOR PO BOX 12005 RIVERSIDE CA 92502

Payment Details	Due Date	Anybill Ref#	Amount
Account No: 33-2463 Invoice No: CR8935 Tax Type Code: 11003	12/10/2019	61347986	\$270,568.82

Total: \$270,568.82

Centurylink
2019 Overpayment of Tax due to flaw in Sec. 100

Co. # County	Assessed	Unitary Rate	tax	Co Avg Rate	estimated tax	difference
1 Alameda	59,222,203	2.5187%	1,491,629.62	1.2300%	728,433.00	763,197.00
4 Butte	2,328,155	1.4155%	32,955.22	1.1020%	25,656.00	7,299.00
6 Colusa	3,791,907	1.2318%	46,708.70	1.0760%	40,801.00	5,908.00
7 Contra Costa	6,238,503	1.6865%	105,212.34	1.1470%	71,556.00	33,656.00
10 Fresno	14,529,116	1.3704%	199,108.14	1.1830%	171,879.00	27,229.00
11 Glenn	2,110,973	1.2710%	26,831.40	1.1020%	23,263.00	3,568.00
12 Humboldt	465,286	1.5740%	7,323.60	1.0920%	5,081.00	2,243.00
13 Imperial	13,827,463	1.6960%	234,513.78	1.1820%	163,441.00	71,073.00
15 Kern	19,200,746	1.6113%	309,381.42	1.2360%	237,321.00	72,060.00
16 Kings	2,940,071	1.3261%	38,987.74	1.0900%	32,047.00	6,941.00
19 Los Angeles	135,818,114	1.1760%	1,597,169.40	1.1750%	1,595,863.00	1,306.00
20 Madera	2,911,523	1.2008%	34,962.82	1.0950%	31,881.00	3,082.00
21 Marin	1,444,362	1.9549%	28,235.82	1.1470%	16,567.00	11,669.00
23 Mendocino	2,636,385	1.3240%	34,905.72	1.1240%	29,633.00	5,273.00
24 Merced	5,186,814	1.4109%	73,180.74	1.0940%	56,744.00	16,437.00
27 Monterey	9,909,314	1.1222%	111,205.30	1.0930%	108,309.00	2,896.00
28 Napa	917,727	2.1961%	20,103.74	1.1210%	10,288.00	9,866.00
30 Orange	90,150,754	1.2817%	1,155,489.24	1.0690%	963,712.00	191,777.00
31 Placer	7,705,734	1.6388%	126,281.56	1.0900%	83,993.00	42,289.00
33 Riverside	15,358,858	1.7613%	270,520.16	1.1720%	180,006.00	90,514.00 🗸
34 Sacramento	32,904,712	2.2481%	739,730.83	1.1500%	378,404.00	361,327.00
36 San Bernardino	30,119,695	1.3645%	410,982.23	1.1550%	347,882.00	63,101.00
37 San Diego	48,744,369	1.6233%	791,272.20	1.1410%	556,173.00	235,099.00
38 San Francisco	60,681,544	1.1801%	716,102.90	1.1730%	711,795.00	4,308.00
39 San Joaquin	8,535,935	1.6922%	144,445.10	1.1330%	96,712.00	47,733.00
40 San Luis Obispo	24,715,630	1.1698%	289,111.08	1.0950%	270,636.00	18,475.00
41 San Mateo	5,228,104	1.8188%	95,088.74	1.1180%	58,450.00	36,639.00
42 Santa Barbara	18,689,013	1.3233%	247,315.45	1.0750%	200,907.00	46,408.00
43 Santa Clara	155,642,070	2.4925%	3,879,316.34	1.2140%	1,889,495.00	1,989,821.00
45 Shasta	11,699,486	1.3293%	155,521.26	1.1210%	131,151.00	24,370.00
47 Siskiyou	4,140,265	1.1122%	46,048.04	1.0280%	42,562.00	3,486.00
48 Solano	8,107,750	1.7027%	138,050.64	1.1770%	95,428.00	42,623.00
49 Sonoma	1,771,284	1.9285%	34,159.22	1.1590%	20,529.00	13,630.00
50 Stanislaus	7,089,865	1.3801%	97,846.72	1.1050%	78,343.00	19,504.00
52 Tehama	5,470,949	1.3182%	72,118.04	1.0600%	57,992.00	14,126.00
54 Tulare	4,456,211	1.4002%	62,395.84	1.1160%	49,731.00	12,665.00
56 Ventura	11,093,440	1.5719%	174,378.22	1.0950%	121,473.00	52,905.00
57 Yolo	7,522,398	1.2356%	92,946.74	1.0729%	80,706.00	12,241.00
	843,306,728		14,131,536.05	•	9,764,843.00	4,366,744.00

Lumen Attn: Property Tax Dept 1025 Eldorado Boulevard

Broomfield, CO 80021



7019 2280 0001 8957 5721

odient

ST-CLASS MAIL

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50023 ZIP 80021 M31205433

2023 JAN 12 ANII: 07

Riverside County Clerk of the Board of Supervisors 4080 Lemon Street, 5th Floor Riverside, Ca 92501

LUMEN

January 4, 2023

Clerk of the Board of Supervisors County of Riverside 4080 Lemon Street, 5th Floor Riverside CA 92501

Dear Sir or Madam:

I have enclosed a claim for refund of property taxes for the 2020-21 fiscal year for CenturyLink Communications LLC. On January 22, 2021, CenturyLink, Inc. officially changed its name to Lumen Technologies, Inc. (Lumen). As Sr. Manager – Property Tax of Lumen Technologies, I have the authority to make this claim for refund pursuant to Revenue and Taxation Code section 5097.

I demand the Board of Supervisors make its order directing the controller to refund the claimant, CenturyLink Communications LLC, the amount listed on the enclosed Claim for Refund of Property Taxes, paragraph 3, plus appropriate interest. Supporting documentation of this claim includes a copy of the original tax bill, copies of canceled checks or documentation of successful EFT or ACH deposit. (Exhibits 1 and 2)

Should you have questions concerning this claim, please contact me as soon as possible.

Sincerely,

Karen & Eisenach

Karen Eisenach Sr. Manager – Property Tax Lumen 1025 Eldorado Blvd Broomfield CO 80021 303-542-6445 Karen.Eisenach@lumen.com

2023 JAN 12 5511:07

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Sr. Manager – Property Tax of Lumen Technologies (formerly CenturyLink) 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 \$ 97,185.62 in taxes levied for the fiscal year 2020-21. In support of said claim, the undersigned states:

- Claimant is and at all times herein mentioned was CenturyLink Communications LLC, a corporation duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 100 CenturyLink Dr, Monroe, LA, 71203, Quachita Parish, Louisiana.
- Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 97,185.62 , 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 <u>Riverside</u> County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: January 4, 2023 at 1025 Eldorado Blvd, Broomfield CO 80021

Name: Karen Eisenach Title: Sr. Manager - Property Tax Signature: Hanen & Eisturch karen.eisenach@lumen.com 303-542-6445



Matthew Jennings Riverside County Treasurer-Tex Collector PO 80X 12005 Riverside, CA 92502-2205 4080 Letnon St (1rt Floor) Riverside, CA 92501 Telephone: (951) 955-3900 Toll free Humber: 1 (877) 748-2689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL For Fiscal Year July 1, 2020 through June 30, 2021

Property Date: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to:

CENTURYLINK COMMUNICATIONS, ILC

ATTN: PROPERTY TAX 1005 FLDORADO RIVO BROOMFIELD CO 80021

Hadallandlamaddanathlast

State Assessed Number	No. 1, as an electric as Ball Number				
33 - 2463	SBE				
Owner January 1, 2020					
Certurylisk Communications, LLC					

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	BO Number
33 - 2463	286
DUE 02/01/2021	
PAY BY 04/12/2021	\$138,330.00
IF PAID AFTER 04/12/2021, ADD 10% PENALTY AND COST	\$13,871.04

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued. For additional charges see item #5 on the reverse SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

REVERSIDE COUNTY 2020-2021 SECURED STATE ASSESSED TAX BUL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 15T INSTALLMENT IS PAID

Visit our website: www.countytreasurer.org



Land	\$2,601,333
Seructures	\$3,120,178
Business Personal Property	\$9,522,817
Assessed Penalty	\$0
Full Taxable Value	\$15,244,326
Exemptions - Homeowner	\$0 5
Exemptions - Other	\$0
Net Taxable Value	\$15,244,326
Tex Rete Per \$100 Yalus	\$276,611.34
Special Assessments & Fixed	
Total Bese Yax Amount	\$276,660.00
AM 10% \$138,330.00	AM 10% \$138,330,00
Add 10% \$138,330.00 penaky after December 14, 20%	eyra yela 25' 503) bestylk byta cosy \$128' 220'730
\$138,330.00	\$138,330,00

Check here for change of mailing address Please provide corrections on reverse side

Pay taxes ordine by eCheck or by Credit/Debit swit ELECTRONIC

No Convenience Fee applies

VIIIA DECOMEN dytressurer.org

Cannol be paid unless

2nd Installment Bit Printed Onc 10/14/2020

	State Ass	essed Na	mber			Bill Number
33 - 2463						58E
וטם	E 11/01	2020	٠.			
PA	Y BÝ 12	/10/20	20	.:-	•	\$138,330.00
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	PAID A		10%			\$13,832,98

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued. For additional charges see hem #5 on the reverse

SEND THIS STUB WITH YOUR IST INSTALLMENT PAYMENT

NIVERSIDE COUNTY 2020-2021 SECURED STATE ASSESSED TAX BALL PARTIAL PAYMENTS ARE NOT ACCEPTED

Check here for change of mailing address
Please provide corrections on reverse side

Pay texes online by eCheck or by Credit/Debit card ELECTRONIC CHECK_

No Convenience Fee appois

MINT DESCRIPTION

1st

Installment Bill Printed Ora 10/14/2020



Custom
CUSTOMER ID: OPERATOR ID:

ANYBILL FINANCIAL SERVICES, INC. ACH Origination Report

As of 12/7/2020

Commercial Electronic Office

Treasury Information Reporting

276,660.00 RDF! R/T#:

122000496

Acct #:

2740029498 DDA

Acct Type:

Individual Name: CenturyLink Communicat

705TXP*720651161 *11003*201231*T*0027666000\

ID:

720651161

MICR Term:

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00010000005

CENTURYLINK INC.

REF No.
75146647
AMOUNT
** \$ 276,660.00 **

Transmittal form for ACH Payment referenced below

PAID TO THE ORDER OF

> 75146647 RIVERSIDE COUNTY PO BOX 12005 RIVERSIDE, CA 92502

Account No: 33-2463 (ACH) Invoice No: CR14776

THIS IS NOT A CHECK NON NEGOTIABLE

Remittance Advice

NOVEMBER 24, 2020

Paid By:

CENTURYLINK INC. PH: 303-854-2164 100 CENTURYLINK DRIVE MONROE, LA 71203 Ref No.: 75146647

USPS FIRST CLASS MAIL

Pald To:

RIVERSIDE COUNTY PO BOX 12005 RIVERSIDE CA 92502

Payment Details	Due Date	Anybill Ref#	Amount
Account No: 33-2463 (ACH) Invoice No: CR14776 Tax Type Code: 11003	12/10/2020	635179\$0	\$276,660.00

Total: \$276,660.00

Centurylink 2020 Overpayment of Tax due to flaw in Sec. 100

county	Name	company	value	urate	utax	avgrate	avtax	difference
1	Alameda	2463	70,928,847	2.6774%	1,899,048.94	1.2370%	877,389.84	1,021,659.10
4	Butte	2463	2,552,339	1.4301%	36,500.46	1.1100%	28,330.96	8,169.50
5	Calaveras	2463	272,939	1.6931%	4,621.12	1.0900%	2,975.04	1,646.08
6	Colusa	2463	4,422,089	1.1496%	50,836.30	1.0760%	47,581.68	3,254.62
7	Contra Costa	2463	6,225,037	1.8320%	114,042.66	1.1640%	72,459.43	41,583.23
9	El Dorado	2463	530,598	1.4361%	7,620.16	1.0660%	5,656.17	1,963.99
10	Fresno	2463	14,425,805	1.3995%	201,894.32	1.2060%	173,975.21	27,919.11
11	Glenn	2463	2,385,362	1.5643%	37,315.02	1.1100%	26,477.52	10,837.50
12	Humboldt	2463	685,154	1.6410%	11,243.38	1.0970%	7,516.14	3,727.24
13	Imperial	2463	12,705,386	1.6783%	213,234.50	1.2090%	153,608.12	59,626.38
	Kern	2463	18,573,384	1.6934%	314,526.69	1.2530%	232,724.50	81,802.19
16	Kings	2463	2,920,400	1.3385%	39,088.48	1.0930%	31,919.97	7,168.51
	Madera	2463	2,778,206	1.2928%	35,917.62	1.1070%	30,754.74	5,162.88
	Marin	2463	530,694	1.9036%	10,102.28	1.1400%	6,049.91	4,052.37
23	Mendocino	2463	2,549,449	1.3460%	34,315.56	1.1440%	29,165.70	5,149.86
24	Merced	2463	4,763,807	1.5488%	73,781.86	1.0920%	52,020.77	21,761.09
27	Monterey	2463	9,239,596	1.1324%	104,632.88	1.0850%	100,249.62	4,383.26
	Napa	2463	1,219,347	2.1543%	26,268.38	1.1060%	13,485.98	12,782.40
	Orange	2463	87,687,115	1.2977%	1,137,924.46	1.0700%	938,252.13	199,672.33
	Placer	2463	5,462,766	1.8390%	100,454.80	1.0930%	59,708.03	40,746.77
33	Riverside /	2463	15,244,326	1.8145%	276,611.34	1.1770%	179,425.72	97,185.62
	Sacramento	2463	34,658,746	2.0714%	717,921.26	1.1550%	400,308.52	317,612.74
36	San Bernardino	2463	29,339,779	1.3739%	403,099.22	1.1540%	338,581.05	64,518.17
	7 San Diego	2463	51,428,043	1.7826%	916,771.72	1.1710%	602,222.38	314,549.34
	San Joaquin	2463	7,095,228	1.7294%	122,704.88	1.1370%	80,672.74	42,032.14
	San Luis Obispo	2463	23,624,533	1.1719%	276,872.42	1.0920%	257,979.90	18,892.52
	L San Mateo	2463	4,804,217	1.9552%	93,932.04	1.1150%	53,567.02	40,365.02
42	2 Santa Barbara	2463	17,103,068	1.3218%	226,068.36	1.0720%	183,344.89	42,723.47
43	3 Santa Clara	2463	157,040,045	2.6385%	4,143,548.68	1.2100%	1,900,184.54	2,243,364.14
49	5 Shasta	2463	10,801,240	1.3469%	145,481.90	1.1150%	120,433.83	25,048.07
47	7 Siskiyou	2463	3,781,977	1.1162%	42,214.42	1.0540%	39,862.04	2,352.38
4	8 Solano	2463	7,388,584	1.6713%	123,485.38	1.1820%	87,333.06	36,152.32
49	9 Sonoma	2463	1,575,006	1.9442%	30,621.26	1.1690%	18,411.82	12,209.44
50	0 Stanislaus	2463	6,832,571	1.4153%	96,704.26	1.1040%	75,431.58	21,272.68
5	2 Tehama	2463	5,101,030	1.3747%	70,123.86	1.0640%	54,274.96	15,848.90
5	4 Tulare	2463	4,097,750	1.4134%	57,917.58	1.1060%	45,321.12	12,596.46
5	6 Ventura	2463	10,401,072	1.5761%	163,935.14	1.1100%	115,451.90	48,483.24
5	7 Yolo	2463	8,512,712	1.3169%	112,103.90	1.0870%	92,533.18	19,570.72
			649,688,247		12,473,487.49		7,535,641.71	4,937,845.78

Lumen

Attn: Property Tax Dept 1025 Eldorado Boulevard Broomfield, CO 80021



7019 2280 0001 8957 5721

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2023 JAN 12 AM 11:07

Riverside County Clerk of the Board of Supervisors 4080 Lemon Street, 5th Floor Riverside, Ca 92501

LUMEN°

January 4, 2023

Clerk of the Board of Supervisors County of Riverside 4080 Lemon Street, 5th Floor Riverside CA 92501

Dear Sir or Madam:

I have enclosed a claim for refund of property taxes for the 2021-22 fiscal year for CenturyLink Communications LLC. On January 22, 2021, CenturyLink, Inc. officially changed its name to Lumen Technologies, Inc. (Lumen). As Sr. Manager – Property Tax of Lumen Technologies, I have the authority to make this claim for refund pursuant to Revenue and Taxation Code section 5097.

I demand the Board of Supervisors make its order directing the controller to refund the claimant, CenturyLink Communications LLC, the amount listed on the enclosed Claim for Refund of Property Taxes, paragraph 3, plus appropriate interest. Supporting documentation of this claim includes a copy of the original tax bill, copies of canceled checks or documentation of successful EFT or ACH deposit. (Exhibits 1 and 2)

Should you have questions concerning this claim, please contact me as soon as possible.

Sincerely,

Karen Eisenach

Sr. Manager - Property Tax

Lumen

1025 Eldorado Blvd

Broomfield CO 80021

303-542-6445

Karen.Eisenach@lumen.com

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Sr. Manager – Property Tax of Lumen Technologies (formerly CenturyLink) 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 \$\frac{93,224.54}{\text{in}}\$ in taxes levied for the fiscal year 2021-22. In support of said claim, the undersigned states:

- Claimant is and at all times herein mentioned was CenturyLink Communications LLC, a corporation duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 100 CenturyLink Dr, Monroe, LA, 71203, Ouachita Parish, Louisiana.
- 2. For fiscal year 2021-22, 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 \$ 254,737.34 (Exhibit 1) and paid by claimant in full on or about 12/02/2021 and (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 93,224.54 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 <u>Riverside</u> County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: January 4, 2023 at 1025 Eldorado Blvd, Broomfield CO 80021

Name: Karen Eisenach Title: Sr. Manager - Property Tax Signature: Manager - Signature:

karen.eisenach@lumen.com 303-542-6445



Matthew Jennings Riverside County Treesurer-Tax Collector PO BOX 12005 Riverside, CA 91502-2205 4080 Latnon St (1st Finor) Riverside, CA 92501

Telephone: (951) 955-3900 Tell Free Number: 1 (877) 748-2689 From erea codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2021 through June 30, 2022

10/5/2021

Property Data: SEE ATTACHED BREAKDOWN SHEET[5]

Mailed to:

CENTURYLINK COMMUNICATIONS, LLC

ATTN: PROPERTY TAX 1025 ELDORADO BLVD. BROOMFIELD CO 80021

Heelellerellererlelerellleter!

State Assessed Number	Number - Add				
33 - 2463	' SBE				
Owner January 1, 2021					
Cencurylink Communications, LLC					

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	BIR Number
33 - 2463	SBE
DUE 02/01/2022	• .
PAY BY 04/11/2022	\$127,393.00
IF PAID AFTER 04/11/2022, ADD 10%	
PENALTY AND COST	\$12,777.34

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.
For additional charges see Hern 85 on the reverse

..... SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

> RIVERSIDE COUNTY 2021-2022 SECURED STATE ASSESSED TAX BALL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 15T ENSTAUMENT IS PAID



Land	\$3,312,853 (
Structures :	
Business Personal Property	\$7,774,451
Assessed Penaity	\$0 []
Full Taxable Value	\$13,641,284
Exemptions - Homeowner	\$0 1
Exemptions - Other	\$0
Not Taxable Value	\$13,641,284
Tax Rate Per \$100 Value Taxes Special Assessments & Fixe	\$254,737.34 d Charges \$48.65
Total Base Tax Amount	\$264,786.00
Add 10% \$127,393.00	Add 1076 \$127,293.00
Decompan 30' 5055	Must Was 27 3055
\$127,393,00	\$127,393.00

Check here for change of mailing address Please provide corrections on reverse side

ELECTRONEC No Convenience Fee applies CHECK when paying by eCheck

nimos Fee Apples for Charle Debi

Cannot be paid unless fat installment is paid

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2nd Installment Bit Printed On: 10/5/2021

State Assessed Number	BHI Number				
33 - 2463	382				
DUE 11/01/2021					
PAY BY 12/10/2021	\$127,393.00				
•					
IF PAID AFTER 12/10/2021, ADD 10%	\$12,739.2				

If paying in person at one of our offices, bring the tex bill or no receipt will be issued. For additional charges see item #5 on the reverse

SEND THIS STUB WITH YOUR IST INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2021-2022 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

Check here for change of mailing address
Please provide corrections on reverse side

ELECTRONIC No Convenience Fee applies when paying by eChieck

1st Installment Ball Printed On: 105/2021

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1.8674	
Total Tax Amount Ta \$224,786.00 \$254,786.00	
SA Charges Amount \$48.66	
Tex Charges Amount \$254,737.34	
Net Tacable Amount \$13,641,784.00	
Assessed Personsi Amount 7,774,451	
Assessed Trade Foltunas Amount	
Assessed improvement Amount 2,553,980	
Assessed Land Amount 3,312,853	
Teg Current Commerce PIN Description Carruytink Communications, LLC 0000012453 D00-001.38E UNITARY	
State Assess Mumbs 2463	



Custom CUSTOMER ID: OPERATOR ID:

ANYBILL FINANCIAL SERVICES, INC. ACH Origination Report As of 12/2/2021

Commercial Electronic Office

Treasury Information Reporting

254,786.00 RDFIR/T#:

Acct#:

122000496 2740029498

Acct Type:

DDA

Individual Name: CenturyLink Communicat

705TXP*33-2463 *11003*211231*T*0025478600\

ID:

33-2463

MICR Term:

N

00010000035

CENTURYLINK INC.

REF No.
77162577
AMOUNT
** \$ 254,786.00 **

Transmittal form for ACH Payment referenced below

PAID TO THE ORDER OF

> 77162577 RIVERSIDE COUNTY TREASURER –TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502

Account No: 33-2463 (ACH) Invoice No: CR25907

THIS IS NOT A CHECK NON NEGOTIABLE

Remittance Advice

NOVEMBER 24, 2021

Paid By:

CENTURYLINK INC. PH: 303-542-6445 100 CENTURYLINK DRIVE MONROE, LA 71203 Ref No.: 77162577

USPS FIRST CLASS MAIL

Pald To:

RIVERSIDE COUNTY TREASURER -TAX COLLECTOR PO BOX 12005 RIVERSIDE CA 92502

Payment Details	Due Date	Anybill Ref#	Amount
Account No: 33-2463 (ACH) Invoice No: CR25907 Tax Type Code: 11003	12/03/2021	66073488	\$254,786.00

Total: \$254,786.00

Centurylink 2021 Overpayment of Tax due to flaw in Sec. 100

. . .

county	name	company	value	urate	utax	avgrate	avtax	difference
	Alameda	2463	63,911,551	2.67880%	1,712,062.62	1.24300%	794,420.58	917,642.04
	Butte	2463	2,387,841	1.44568%	34,520.62	1.11700%	26,672.18	7,848.44
	Colusa	2463	3,449,167	1.20500%	41,562.44	1.09100%	37,630.41	3,932.03
	Contra Costa	2463	5,803,359	1.81680%	105,435.42	1.16500%	67,609.13	37,826.29
	El Dorado	2463	682,423	1.40526%	9,589.82	1.07000%	7,301.93	2,287.89
	Fresno	2463	12,816,644	1.43244%	183,590.98	1.21000%	155,081.39	28,509.59
11	Glenn	2463	1,894,618	1.50592%	28,531.48	1.09600%	20,765.01	7,766.47
12	! Humboldt	2463	1,288,089	1.73900%	22,399.86	1.09600%	14,117.46	8,282.40
	Imperial	2463	11,167,254	1.71460%	191,473.74	1.20900%	135,012.10	56,461.64
15	Kern	2463	17,086,589	1.69070%	288,882.10	1.25900%	215,120.16	73,761.94
16	6 Kings	2463	2,917,955	1.34590%	39,272.90	1.08900%	31,776.53	7,496.37
19	Los Angeles	2463	115,961,655	1.19741%	1,388,530.65	1.16900%	1,355,591.75	32,938.90
20) Madera	2463	2,709,072	1.29548%	35,095.56	1.09800%	29,745.61	5,349.95
21	L Marin	2463	440,270	1.94610%	8,568.08	1.13600%	5,001.47	3,566.61
23	3 Mendocino	2463	2,984,227	1.39500%	41,629.96	1.16100%	34,646.88	6,983.08
24	Merced	2463	4,070,563	1.60580%	65,446.52	1.09800%	44,694.78	20,751.74
27	7 Monterey	2463	8,256,215	1.11395%	91,969.76	1.09800%	90,653.24	1,316.52
28	3 Napa	2463	1,175,376	2.18960%	25,736.04	1.10600%	12,999.66	12,736.38
30	Orange Orange	2463	68,831,823	1.31445%	904,759.88	1.06700%	734,435.55	170,324.33
31	1 Placer	2463	4,985,837	1.79390%	89,440.94	1.08700%	54,196.05	35,244.89
33	Riverside 🗸	2463	13,641,284	1.86740%	254,737.34	1.18400%	161,512.80	93,224.54
34	4 Sacramento	2463	29,165,806	2.14650%	626,044.03	1.15400%	336,573.40	289,470.63
36	San Bernardino	2463	24,432,034	1.39000%	339,605.27	1.15500%	282,189.99	57,415.28
37	7 San Diego	2463	43,680,225	1.82240%	796,028.42	1.17400%	512,805.84	283,222.58
39	9 San Joaquin	2463	6,389,730	1.75770%	112,312.28	1.14000%	72,842.92	39,469.36
4	O San Luis Obispo	2463	21,025,983	1.16627%	245,219.72	1.09400%	230,024.25	15,195.47
4:	1 San Mateo	2463	4,379,921	1.97260%	86,398.32	1.11700%	48,923.72	37,474.60
4:	2 Santa Barbara	2463	15,345,514	1.32709%	203,648.79	1.07300%	164,657.37	38,991.42
4:	3 Santa Clara	2463	121,239,736	2.73931%	3,321,132.20	1.21800%	1,476,699.98	1,844,432.22
4.	5 Shasta	2463	9,724,549	1.37750%	133,955.68	1.10600%	107,553.51	26,402.17
4	7 Siskiyou	2463	3,319,299	1.11690%	37,073.24	1.04900%	34,819.45	2,253.79
4.	8 Solano	2463	6,790,019	1.71160%	116,217.94	1.18300%	80,325.92	35,892.02
4	9 Sonoma	2463	1,641,551	1.93010%	31,683.56	1.14000%	18,713.68	12,969.88
5	0 Stanislaus	2463	5,845,952	1.44395%	84,412.44	1.10200%	64,422.39	19,990.05
5	2 Tehama	2463	4,737,755	1.38810%	65,764.78	1.05000%	49,746.43	16,018.35
5	4 Tulare	2463	3,999,520	1.40350%	56,133.26	1.09300%	43,714.75	12,418.51
5	6 Ventura	2463	8,893,404	1.64364%	146,175.54	1.10800%	98,538.92	47,636.62
5	7 Yolo	2463	8,216,921	1.32040%	108,496.24	1.14100%	93,755.07	14,741.17
						4		
			665,289,731		12,073,538.42		7,745,292.26	4,328,246.16

adient.

Lumen Attn: Property Tax Dept 1025 Eldorado Boulevard Broomfield, CO 80021



7019 2280 0001 8957 5721

RECEIVEU RIVERSIDE DUINT. CLERIK/80ARD OF SU: 2451908

2023 JAN 12 AM 11: 07

Riverside County Clerk of the Board of Supervisors 4080 Lemon Street, 5th Floor Riverside, Ca 92501

LUMEN

January 4, 2023

Clerk of the Board of Supervisors County of Riverside 4080 Lemon Street, 5th Floor Riverside CA 92501

Dear Sir or Madam:

I have enclosed a claim for refund of property taxes for the 2022-23 fiscal year for CenturyLink Communications LLC. On January 22, 2021, CenturyLink, Inc. officially changed its name to Lumen Technologies, Inc. (Lumen). As Sr. Manager – Property Tax of Lumen Technologies, I have the authority to make this claim for refund pursuant to Revenue and Taxation Code section 5097.

I demand the Board of Supervisors make its order directing the controller to refund the claimant, CenturyLink Communications LLC, the amount listed on the enclosed Claim for Refund of Property Taxes, paragraph 3, plus appropriate interest. Supporting documentation of this claim includes a copy of the original tax bill, copies of canceled checks or documentation of successful EFT or ACH deposit. (Exhibits 1 and 2)

Should you have questions concerning this claim, please contact me as soon as possible.

Sincerely,

Karen & Eismach

Karen Eisenach Sr. Manager – Property Tax Lumen 1025 Eldorado Blvd Broomfield CO 80021 303-542-6445 Karen.Eisenach@lumen.com 2023 JAH 12 AM11: 06

lof 4

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Sr. Manager – Property Tax of Lumen Technologies (formerly CenturyLink) 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 \$\frac{112,749.58}{} in taxes levied for the fiscal year 2022-23. In support of said claim, the undersigned states:

- Claimant is and at all times herein mentioned was CenturyLink Communications LLC, a
 corporation duly organized and existing under the laws of the State of Delaware, with its
 principal place of business located at 100 CenturyLink Dr, Monroe, LA, 71203, Ouachita
 Parish, Louisiana.
- 2. For fiscal year 2022-23, 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 \$ 285,512.32 (Exhibit 1) and paid by claimant in full on or about 12/01/2022 and (Exhibit 2).
- Claimant is entitled to a refund of a portion of said taxes in the amount of
 \$__112,749.58_______, 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 <u>Riverside</u> 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).
 - The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: January 4, 2023 at 1025 Eldorado Blvd, Broomfield CO 80021

Name: Karen Eisenach Title: Sr. Manager - Property Tax Signature: Karen 2 Sisterach

karen.eisenach@lumen.com 303-542-6445



Matthew Jennings
Riverside County Treasurer-Tax Collector
to 60x 11:005 Averside, CA 92502-7203
4080 Lemon St (1st Floor) Pherside, CA 92501

Telephone: (951) 953-7900 Tall Free Humber; 1 (877) 748-7699 From area codes 951 & 760 only

9/22/201

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2022 through June 30, 2023

Property Data. SEE ATTACHED GREATBOWN SHEETS

Mailed to:

CENTURYUNK COMMUNICATIONS, LLC ATTH: PROPERTY TAX

1025 ELDORADO BLVD. SROOMHELD CO 80021

Mantallandlinanetelanillebasi

Contaryant Comm	Unicacions, LLC
Owner June	ry 1,2003
33:2461	SHE SHE
State Alsquied Franker	BOI Number

PLEASE KEEP TOP PORTION FOR YOUR RECORDS

IMPORTANT INFORMATION ON REVERSE SIDE

Bill Namber
set
\$142,756.16
\$14,313.87

If paying in person at one of our offices, bring the entire last bit. For additional charges see item #5 on the severse SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2022-2023 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 157 PISTALLMENT IS PAID

Land Structures	\$3,475,284 \$2,588,848
Businesa Personal Property	\$8,517,336
Assessed Panelty	30
Full Yaxable Value	\$14,501,448
Exemptions - Homeowner	10
Examplions - Other	\$0
Nei Taxabia Valus	\$14,591,448
	3,442
Tax Rate Per \$100 Value	Partition, and
Taxes	\$285,512.32
Special Assessments & Fixed Charges	\$0.00

IMPORTANT MISSAGES

Check here for change of mailing address
Please provide corrections on reverse side

\$147,750.18

Total Base Tax Amount

Add 10% pacety after December 12, 2022

Pay taus online by etchack or by Creditivelia and ELECTRONC

No Convenience Fee apples when pitying by etchack when pitying by etchack was presented by the Convenience Fee Apples for Carbif Celair C

Carrot be pad unless (a) Installment is paid 2nd Installment Bit Printed On: 977/2022

\$142,756.16

\$142,758.18

State Assessed Number	Dis Namber
33 - 2463	382
DUE 11/01/2022	
PAY BY 12/12/2022	\$142,758.16
IF PAID AFTER	
12/12/2022, ADD 10%	
PENALTY	\$14,275.8

If paying in person at one of our offices, bring the antice tax bill.

For additional charges say item #5 on the reverse SEND THIS \$108 WITH YOUR IST INSTALLMENT PAYMENT

RUYERSIÓE COUNTY 2022-2023 SECURED STATE ASSESSED TAX BML PARTIAL PAYMENTS ARE NOT ACCEPTED

Please pro	ovide corrections on reverse sk	
Pay taxon omicon i	by eCheck or by Crecis/Debil card	
ELECTRONIC CHECK	No Convenience Fee applies when paying by eCheck	
	MET CONTON	
Conversionce Fee	Applies for Credit/Debit	

- Check here for change of malling address

1st Installment

Installment B# Printed On 9/0/2022

						Assessed						
State	•			Assessed	Assessed '	Trade	ESPESSA	Net	Tax	SA.		
Assessed			Tag	Land	Improvement	Phares	Pococcal.	Taxable		Charges	Total Tex	Ton Make
Humber O	arrant Owner	PIN	Description	Amount	Ampunt	Amount	Arnount	Amount	Anoun	Amount	Amount	Tax Rate
Moting C	William Charles	404404	A AND ADD THE LIBERTA DV	A FTE TELEM	1 540 613 00		851733600	14.591.448.00	\$285.517.32	\$0.00	5285.512.32	1.55671

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2 tmp 7741 23 002 Fac 01		449-601	1,224	345,903			\$45,143	
3 Kup 7819 32 003 Fac 61		004-861	MOX	* 314,541			334,841	3
4 Map 7611 33 003 Par 61	٠.	400-001	101	241,740			241,340	٠.
8 Nop 7018 33 644 Pag 42		250-000	POS	23, 130			335236	
6 Yop 7615 75 646 Par 61		004-991	2001	1.569.140		•	1,649,106	
7 thickey Improvenesses		644-901	ma		2,510,645		2,510,314	7
# Daltary Personal Property		864-861	TOT			0, 817, 110	8,517,316	
3 Acresses Total			•	3,473,264	3'29'eie	9,417,214	14,831,448	



Custom CUSTOMER ID: OPERATOR ID: ANYBILL FINANCIAL SERVICES, INC. **ACH Origination Report** As of 12/1/2022

Commercial Electronic Office

Treasury Information Reporting

285,512.32 RDFI R/T#:

Acct#:

122000496

2740029498

Acct Type:

Individual Name: CenturyLink Communicat

705TXP*332463SBE *11003*221231*T*0028551232\

ID:

332463\$BE

MICR Term:

N

00010000077

CENTURYLINK INC.

• ; . . .

REF No.
79382719
AMOUNT
** \$ 285,512.32 **

Transmittal form for ACH Payment referenced below

PAID TO THE ORDER OF

> 79362719 RIVERSIDE COUNTY PO BOX 12005 RIVERSIDE, CA 92501

Account No: 33-2463 (ACH) Invoice No: CR42910

THIS IS NOT A CHECK NON NEGOTIABLE

Remittance Advice

NOVEMBER 23, 2022

Paid By:

CENTURYLINK INC. PH: 303-542-6445 100 CENTURYLINK DRIVE MONROE, LA 71203 Ref No.: 79382719

TAX - ONLINE FILING FOR ACH DEBIT PAYMENT

Pald To:

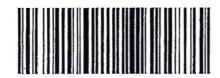
RIVERSIDE COUNTY PO BOX 12005 RIVERSIDE CA 92501

Payment Details	Due Date	Anybill Ref#	Amount
Account No: 33-2463 (ACH) Invoice No: CR42910 Tax Type Code: 11003	12/02/2022	69123440	\$285,512.32

Total: \$285,512.32

Centurylink 2022 Overpayment of Tax due to flaw in Sec. 100

county	County Name	company	value	urate	utax	avgrate	avtax	difference
1	Alameda	2463	47,202,388	2.8009%	1,322,091.68	1.243%	586,725.68	735,366.00
4	Butte	2463	2,189,814	1.4458%	31,660.96	1.117%	24,460.22	7,200.74
6	Colusa	2463	3,623,322	1.2491%	45,258.82	1.091%	39,530.44	5,728.38
7	Contra Costa	2463	5,646,882	1.8499%	104,461.66	1.165%	65,786.18	38,675.48
9	El Dorado	2463	2,917,645	1.4512%	42,341.72	1.070%	31,218.80	11,122.92
10	Fresno	2463	13,701,949	1.4499%	198,659.34	1.210%	165,793.58	32,865.76
11	Glenn	2463	1,880,539	1.4678%	27,602.66	1.096%	20,610.71	6,991.95
12	Humboldt	2463	1,167,729	1.7990%	21,007.42	1.096%	12,798.31	8,209.11
13	Imperial	2463	11,327,120	1.7295%	195,902.54	1.209%	136,944.88	58,957.66
15	Kern	2463	17,554,593	1.7019%	298,762.84	1.259%	221,012.33	77,750.51
16	Kings	2463	3,093,317	1.3037%	40,327.26	1.089%	33,686.22	6,641.04
19	Los Angeles	2463	122,895,101	1.1939%	1,467,191.75	1.169%	1,436,643.73	30,548.02
20	Madera	2463	2,850,687	1.2604%	35,929.34	1.098%	31,300.54	4,628.80
21	Marin	2463	441,262	1.9604%	8,650.50	1.136%	5,012.74	3,637.76
	Mendocino	2463	3,043,610	1.4710%	44,771.50	1.161%	35,336.31	9,435.19
	Merced	2463	4,178,309	1.6311%	68,148.20	1.098%	45,877.83	22,270.37
27	Monterey	2463	8,657,791	1.1381%	98,535.94	1.098%	95,062.55	3,473.39
28	Napa	2463	1,911,757	2.2083%	42,217.30	1.106%	21,144.03	21,073.27
	Orange	2463	79,356,979	1.3095%	1,039,179.64	1.067%	846,738.97	192,440.67
	Placer	2463	5,137,085	1.7919%	92,051.40	1.087%	55,840.11	36,211.29
33	Riverside	2463	14,591,448	1.9567%	285,512.32	1.184%	172,762.74	112,749.58
34	Sacramento	2463	32,233,768	2.1967%	708,079.18	1.154%	371,977.68	336,101.50
	San Bernardino	2463	26,310,529	1.4179%	373,056.99	1.155%	303,886.61	69,170.38
	San Diego	2463	48,964,145	1.8717%	916,466.78	1.174%	574,839.06	341,627.72
	San Joaquin	2463	6,640,252	1.8289%	121,443.56	1.140%	75,698.87	45,744.69
	San Luis Obispo	2463	23,915,352	1.1745%	280,892.98	1.094%	261,633.95	19,259.03
	. San Mateo	2463	4,370,094	2.0347%	88,918.30	1.117%	48,813.95	40,104.35
	Santa Barbara	2463	15,846,193	1.3498%	213,895.08	1.073%	170,029.65	43,865.43
	Santa Clara	2463	128,645,621	2.8984%	3,728,638.94	1.218%	1,566,903.66	2,161,735.28
	Shasta	2463	10,093,517	1.3447%	135,727.50	1.106%	111,634.30	24,093.20
	Siskiyou	2463	3,438,301	1.1110%	38,202.94	1.049%	36,067.78	2,135.16
	Solano	2463	6,998,750	1.7540%	122,758.06	1.183%	82,795.21	39,962.85
	Sonoma	2463	1,649,305	1.8963%	31,275.76	1.140%	18,802.08	12,473.68
	Stanislaus	2463	6,093,111	1.4634%	89,169.30	1.102%	67,146.08	22,023.22
	? Tehama	2463	4,988,108	1.3845%	69,060.34	1.050%	52,375.13	16,685.21
	Tulare	2463	4,103,331	1.3589%	55,760.14	1.093%	44,849.41	10,910.73
	Ventura	2463	9,251,725	1.6478%	152,454.36	1.108%	102,509.11	49,945.25
57	7 Yolo	2463	10,136,292	1.4059%	142,506.12	1.141%	115,655.09	26,851.03
			697,047,721		12,778,571.12		8,089,904.55	4,688,666.57



7019 2280 0001 8957 5721

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ST-CLASS MAIL

009.**4**1 ²

UD.41 (2003: ZIP 6002) (2003:433

2023 JAN 12 AM 11:07

Riverside County Clerk of the Board of Supervisors 4080 Lemon Street, 5th Floor Riverside, Ca 92501



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

					Reset Form
Claim	nant's Name: Fi	rst: Pacific Bell	Last:		
Maili	ng Address: 1010 Pi	ine St, ROOM 9E-L-01	City: St	Louis	
State	140	Zip: 63101	Contact No.:	(214) 782-3738	,
Asses	ssor's Parcel Number:				
Prop	erty Address: SBE a	ssessed unitary property	City:	Zi	p:
acco	rdance with the prov	isions of Chapter 5, Ar	ticle I, of the Californ	ia Revenue and Taxati	on Code (commencing w
ction	5096), I am (we are)	herewith filing this cla	aim with the Board of	Supervisors of the Co	unty of Riverside, and as
at a r	refund of taxes and/o	r penalties be made fo	or the following amou	ints:	
	92				
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount
	Refund is	Paid	Claim	Penalty Claim	
	Claimed		4	1	4
	20_18	12/04/2018	\$552,961.00	\$	\$552,961.00
			\$	\$	\$
	20		\$	\$	\$
	20		\$	\$	\$
	20		\$	\$	\$
asons	laim that the whole a s (use attachments if TACHED		e assessment) for the	year(s) as shown is (a	re) void for the following
					20
ereb	y declare under pena	lty of perjury under th	e laws of the State of	California that the fo	regoing is true and correc
at the	e taxes and/or penalt	ies sought to be refun	ded were paid within	four years prior to the	e filing of this claim; that
e am	ounts herein claimed	are correct; and no pa	art thereof has been i	efunded to the claima	ant or to any other perso
clair	mant's benefit; and if	acting on behalf of a	legal entity, I am duly	authorized to act on i	ts behalf and that the tit
own	below is true and cor	rect.			
					0 2
		//	1 1/		

Page 1 of 3

cob/claimforrefund

4/12/2016

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



Gary Hunter AVP TAX AT&T Services, Inc. 208 S Akard St. 18th floor Dallas, TX 75202-4206 Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

November 15, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

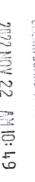
Enclosed are the Fiscal Year 2018/19 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

974 by DAP

Gary Hunter AVP TAX



CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$ 552,961 in taxes levied for the fiscal year 2018-19. In support of said claim, the undersigned states:

- 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 2018-19, 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 \$ 1,716,109 (Exhibit 1) and paid by claimant in full on or about *December 4, 2018* and *April 3, 2019* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 552,961, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: November 15, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

Day F. Histor



For Fiscal Year July 1, 2018 through June 30, 2019

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

IMPORTANT INFORMATION ON REVERSE SIDE

SEE ATTACHMENT

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)

ASSESSMENT NUMBER

Data					33-279
Address JAN 1, 2018 Owner,	AT&T CALIFORNIA	-		Tax Rate Are	Bill Number SBE
AT&T CALI C/O AT&T	BELL TELEPHONE CO DBA IFORNIA PROPERTY TAX GROUP FNUT ST., RM #36-M	EFT		exemptions must Riverside County	out ownership, values or the directed to the Assessor at (951) 955-6200
				UNPAID PF (See 1	RIOR-YEAR TAXES tem #6 on reverse)
Tax hill requested by	Loan Identification	Midtiple I	Bills		
CHARGES LEVIED BY T	AXING AGENCIES (See Jiem #4 m) reverse)	AMOUNT	ST TI BR PP PP PP TT Sp	AND FRUCTURES RADE FIXTURES REES & VINES USINESS PERSONAL PROPERTY ULL VALUE KEMPTIONS ET VALUE AX RATE PER \$100 AXES & Fixed Charges OTAL AMOUNT Fover \$50,000, see Rem #1 on reverse	\$1,717,329.46
	Anny pant & San State of San		penalty after 12/10/2018		penalty plus cost after 04/10/2019
PLEASE KEE	PTOP PORTION FOR YO	ÑŸ ŸŔĊŎŔĎŹ"	,, \$85	8,664.73	\$858,664.73

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE,CA 92502						Payment # 3523 Payment Date: 1 Payment Amount Payment Status	2/4/2018 \$858.684.73				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10028630	03	PT60945-329147	12/3/2018	\$858,664.73	USD	\$0.00	\$858,664.73	38230915		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502						Payment #: 3660 Payment Date: 4 Payment Amount Payment Status:	/4/2019 \$858.664.73				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10029630	03	PT61776-347506	4/3/2019	\$858,664.73	USD	\$0.00	\$858,664.73	38607822		CFAS



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

				Reset Fo	orm
Claimant's Name: Firs	t. Pacific Bell	Last:			
	e St, ROOM 9E-L-01	City: St I	ouls		
State: MO	Zip: 63101	Contact No.: (214) 782-3738		
Assessor's Parcel Number:	33-279 (Assessment I	Number)		A CONTRACTOR OF THE PROPERTY O	
	sessed unitary property	City:	Ziş	o:	
n accordance with the provis	ions of Chapter 5, Art	cle I, of the California	a Revenue and Taxati	on Code (commenci	ng wi
ection 5096), I am (we are) I					
hat a refund of taxes and/or					
Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount	}
Refund is	Paid	Claim	Penalty Claim		
Claimed	12/04/2019	\$ 525,157.00	\$	\$525,157.00	
2019	12/04/2019	\$ 525,157.00	\$	\$	1
20		\$	\$	\$	1
20		\$	\$	\$	1
20		\$	\$	\$	1
(we) claim that the whole a reasons (use attachments if r SEE ATTACHED		assessment for the	, , , , , , , , , , , , , , , , , , , ,		
		Strangen to the state of the st			
hereby declare under penal that the taxes and/or penalti the amounts herein claimed for claimant's benefit; and if	ies sought to be refundare correct; and no pa	ded were paid within art thereof has been i	four years prior to the refunded to the claim	ne filing of this claim ant or to any other	; that perso
shown below is true and cor Date: 12/16/2022	rect. Signature: 27	H	Title: _AVP T.	1	Several Memory
		Page 1 of 3		5 ====================================	A STATE OF

cob/claimforrefund

4/12/2016 8

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

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$ 525,157 in taxes levied for the fiscal year 2019-20. In support of said claim, the undersigned states:

- 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 2019-20, 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 \$ 1,577,267 (Exhibit 1) and paid by claimant in full on or about *December 4*, 2019 and *April 6*, 2020 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 525,157, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

Day F. diston



Riverside County Treesurer - Tax Collector

PD BOX 12005 Riverside, CA 92502-2205 4080 Lermon St (1st Floor) Riverside, CA 92501

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

and/one

Telephone: (951) 955-3900 Toll Free Number: 1 (877) 748-2689 From area code: 951 & 760 only

For Fiscal Year July 1, 2019 through June 30, 2020

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to:

PACIFIC BELL TELEPHONE COMPANY

AT&T CALIFORNIA 1010 PINE, 9E L 01 SAINT LOUIS MO 63101

tillicallicalition of the little

State Assessed Number	Bill Number
33 - 0279	SBE
Owner Jan	unry 1, 2019
PACIFIC BELL TELE	PHONE COMPANY

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

IMPORTANT INFORMATION ON REVERSE SIDE

Check here for change of mailing address Please provide corrections on reverse side				
DUÉ 02/01/2020				
PAY BY 04/10/2020	\$789,413.38			
IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST	\$79,055,46			
DELINQUENT 2nd INSTALLMENT AMOUNT	\$868,466.84			
For additional charges see item 45	ON FAUNTAN			

RIVERSIDE COUNTY
2019-2020 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENT'S ARE NOT ACCEPTED

| Land \$7,371,909 | Structures \$70,307,111 | Business Personal Property \$11,977,119 | Assessed Penalty \$0.50

Visit our wabsite: www.countytreasurer.org

TO THE PERSON NAMED IN COLUMN 1	
Land	\$7,371,909
Structures	\$70,307,111
Business Personal Property	\$11,977,119
Assessed Penalty	.\$0
Full Taxable Value	\$89,656,139
Exemplions - Homeowner	\$0
Exemptions - Other	/ . \$0
Net Taxeble Value	\$89,656,139
Tax Rate Per \$100 Value Taxes	\$1,578,681.04
Special Assessments & Fixe	d Chargos \$265.72
Total Base Tax Amount	\$1,678,826,76
Add 10% \$780,413,38 penahy after December 10, 2019	Add 10% \$789,413.38 penalty plus cost after April 10, 2029

SEND THIS STUD WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bill Number .
33 - 0279	SBE

Pay taxes online by e-Check or by Credit/Debit card

CHECK____

No Convenience Fee applies when poying by e-Check



DISCTIVER

Convenience Fee Applies for Credit/Debit

Carnot be paid unless tot installment is paid 2nd Installment Bill Printed On: 10/2/2019

FIVERS DE COUNTY TAX COLLECTOR. PO BOX 12006 RVERSIDE CA RESOR						Payment = 37808132 Payment Date 101410048 Payment Angent \$786419 35 Payment Gibbut 78000NO LED	6152 5785-413.35 5785-413.35 8500NG-LED				,
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description	Cleared	Description	AP System
								00100010	3-306-6		0.711
TOWNSTICE BUILDING OF STATE OF THE RELEGIES	1033500	C	FT62890-258568 12/3/2019	1232012	\$788,418.38	Cigo	33.76	200	200000		1
こう うりしつりくび こうこうり リコカカラ				-							

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE CA 92502						Payment #: 57545721 Payment Date: 4.8.2020 Payment Amount: 5789.413.38 Payment Sagus: RECONDILED	5721 5/2020 5/30/4/3/25 RECONDILED				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description	Cleared	Description	AP System
						-	4 4 4	COLUMNICO DO DES CALO	ラードムスニッ・		0
Cooperate action and water that the more than the	10708837	83	F783178-287538 4/3/2020	4:3:2020	\$786,413.38	CSO	20.05		4.000		
THE COUNTY OF TH	10101										



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

Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

December 16, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2019/20 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

GFH by DAP

Gary Hunter **AVP TAX**

CERTIFIED MAIL

AT&T Inc. 208 S. Akard St. 18th Floor Dallas, TX 75202

7020 0640 0001 2794 9928

RECEIVED RIVE AND LOUDTY

UNITED STATES.

0000

2023 JAN -4 AM 10: 50

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



cob/claimforrefund

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

Reset Form

Claimant's Name: Firs	t: Pacific Bell	Last:		
Mailing Address: 1010 Pine	e St, ROOM 9E-L-01	City: St I	ouls	
State: MO	Zip: 63101	Contact No.: ((214) 782-3738	
110	33-279 (Assessment	Alumbos		
Assessor's Parcel Number:			71	
Property Address: SBE as	sessed unitary property	City:	Zi	p:
accordance with the provis	ions of Chapter 5, Ar	ticle I, of the Californi	a Revenue and Taxati	on Code (commencing
ction 5096), I am (we are) h	nerewith filing this cla	aim with the Board of	Supervisors of the Co	unty of Riverside, and a
at a refund of taxes and/or	penalties be made for	or the following amou	nts:	
Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount
Refund is	Paid	Claim	Penalty Claim	
Claimed				
20_20	12/02/2020	\$618,797.00	\$	\$618,797.00
20		\$	\$	\$
20		\$	\$	\$
20		\$	\$	\$
20		\$	\$	\$
easons (use attachments if r SEE ATTACHED	necessary):			

- Land Control of the	A A A A A A A A A A A A A A A A A A A			Marie Control of the
hereby declare under penal	la f	ha laure of the State of	California that the fr	aregoing is true and cor
nereby declare under penalti nat the taxes and/or penalti	ity of perjury under the	nded were naid within	four years prior to the	ne filing of this claim: th
nat the taxes and/or penalti ne amounts herein claimed				
ne amounts nerein claimed or claimant's benefit; and if	are correct, and no p	logal entity. I am duly	authorized to act on	its behalf and that the
		legal entity, Falli doly	authorized to det on	Ka bellan ana anagana
hown below is true and cor	rect.	,		100
40/46/0000	9	7-11	Title: AVP T	AX
Date: 12/16/2022	Signature:		Title: Att I	
				₹
		Page 1 of 3		- Oπ #
				ong.
cob/claimforrefund				4/12/2016

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:	

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$ 618,797 in taxes levied for the fiscal year 2020-21. In support of said claim, the undersigned states:

- 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 2020-21, 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 \$ 1,761,231 (Exhibit 1) and paid by claimant in full on or about *December 2*, 2020 and *April 1*, 2021 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 618,797, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature: Any F. distor



Matthew Jennings
Riverside County Treasurer-Tax Collector
PO BOX 12005 Riverside, CA 92502-2205
4080 Lemon St (1st Floor) Riversido, CA 92501

Telephone: (951) 955-3900 Toli Free Number: 1 (877) 748-1689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2020 through June 30, 2021

10/14/2020

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Malled to;

PACIFIC BELL TELEPHONE COMPANY DBA AT&T

AT&T PROPERTY TAX GROUP 1010 PINE, 9EL 01 SAINT LOUIS MO 63101

Rellemattenertilleranetilatet

State Assessed Number	i	Bill Number		
33 - 0279		SBE	 	
	Owner January 1, 2020		٠	
Pad	ific Bell Telephone Compan	Y		

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Dill Number
33 - 0279	SBE
DUE 02/01/2021	
PAY BY 04/12/2021	\$881,136.91
IF PAID AFTER 04/12/2021, ADD 10% PENALTY AND COST	\$88,227.82

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.

For additional charges see item #5 on the roverse

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY
2020-2021 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT DE PAID UNLESS 1ST INSTAUMENT IS PAID

Check here for change of mailing address
Please provide corrections on reverse side

NO! DAA

penalty plus cost after April 17, 2021

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES

Pay taxes online by eCheck or by CreditDebit card

ELECTRONIC CHECK____

Land

Structures

Assessed Penalty

Full Texeble Value

Exemptions - Other

Net Taxabla Value

Business Personal Property

Examptions - Homeowner

Tax Rate Per \$100 Value

Total Base Tax Amount

Add 10%

penalty after

December 10, 2020

Special Assessments & Fixed Charges

\$681,136.91

\$881,138.91

No Convenience Fee applies when paying by oCheck



VISA DISCOVER

Convenience Fee Applies for CradiUDchit

Connot be poid unless 1st installment is paid 2nd Installment Bill Printed On: 10/14/2020

\$6,727,601

\$79,394,000

\$11,030,912

\$97,152,813

\$97,152,613

\$1,762,228,60

\$1,762,273.82

\$881,138.91

\$881,136.91

\$45.22

\$0

50

80

									-		
RIVERSIDE COUNTYTAN COLLECTOR PO BOX 12036 RIVERSIDE, CA 22502						Fayment #: 38247146 Payment Date: 12/4/2020 Payment Amount: 5857,135,91 Payment Status: RECONCLED	7148 842020 8681,135,91 RECONCLED				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Supplier Number Site Code Invoice Number Invoice Date Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description	Cleared	Description	A.P. System
# 10028530	10028830	03	PT64685-406957 12:3:2023	1232023	\$881,125,91	CSN	20.00	\$861,128.91 33247148	23247148		CFAB

	AP System	9440
	Description	
	Cleared Payment	38537193
	Supplier Number Site Gode Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description	5851,136.91 35537193
37193 1572021 1 S881,135 P1 RECONCILED	Discount Taken	\$0.00
Fayment #: 28527193 Payment Data: 4/5/2021 Payment Amount: \$651,135 91 Payment Status: RECONOLED	Currency Code	csn
	Invoice Amount	5881,135,91
	Invoice Date	4/2/2021
	Invoice Number	PT65448-425824
	Site Code	03
	Supplier Number	10028530
RIVERSIDE COUNTY TAN COLLECTOR PO BOX 12006 RIVERSIDE, CA 22502	Supplier Name	RWERSIDE COUNTYTAX COLLECTOR



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

Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

December 16, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2020/21 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

974 by DAP

Gary Hunter **AVP TAX**

CERTIFIED MAIL

T&T Inc. 38 S. Akard St. 3th Floor allas, TX 75202



7020 0640 0001 2794 9911

RECEIVED / RIVER NOE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/80APD OF TUPERVISORS

2023 JAN -3 AMII: 03 0000

U.S. POSTAGE PAID
SEGUIN, TX
78155
DEC 27, 22
AMOUNT
\$8.93
R2305K135712-03

Riverside County Clerk of the t 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

3oard



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

					Reset F	orm
Claim	ant's Name: Firs	st: Pacific Bell	Last:		- Control of the Cont	
		e St, ROOM 9E-L-01	City: St	Louis		
State:	110	Zip: 63101		214) 782-3738		
Asses	sor's Parcel Number:	33-279 (Assessment I	Number)			
Prope	erty Address: SBE as	ssessed unitary property	City:	Zi	ρ:	
accor	dance with the provis	sions of Chapter 5, Arti	icle I, of the Californi	a Revenue and Taxati	on Code (commend	cing v
		herewith filing this clai				
at a r	efund of taxes and/or	penalties be made for	r the following amou	nts:		
						_
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount	
	Refund is	Paid	Claim	Penalty Claim	1	
	Claimed					┧.
	20_21	12/03/2021	\$823,320.00	\$	\$823,320.00	_
	20		\$	\$	\$	_
	20		\$	\$	\$	_
	20	,	\$	\$	\$	
	20		\$	\$	\$	
asons	laim that the whole as (use attachments if r TACHED	ssessment (part of the necessary):	assessment) for the	year(s) as shown is (a	re) void for the foll	lowin
		ty of perjury under the				
		es sought to be refund				
		are correct; and no pa			(1
		acting on behalf of a le	egal entity, I am duly	authorized to act on	its behalf and that	thet
nown	below is true and corr	rect.			10%	13
		4	, 7_		1	
ate:	12/16/2022	Signature:	115	Title: AVP T	AX CO	<u> </u>
			Dama 1 - 6 3			1930

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:	

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of RIVERSIDE, 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 \$823,320 in taxes levied for the fiscal year 2021-22. 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 2021-22, 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 \$ 2,249,735 (Exhibit 1) and paid by claimant in full on or about *December 3*, 2021 and *April 1*, 2022 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$823,320, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: December 16, 2022 at 208 S. Akard, Dallas, Texas

Name: Gary Hunter

Title: AVP TAX

Signature:

Any F. distant



Matthew Jennings
Riverside County Treasurer-Tex Collector
PD BOX 12005 Riverside, CA 92502-2205
4080 Lemon St (13x Floor) Riverside, CA 92501

Telephono: (951) 955-3900 Toll Free Number: 1 (877) 748-2689 From area codes 951 & 760 only RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

> For Fiscal Year July 1, 2021 through June 30, 2022

10/5/2021

mondy	Data	SEE ATYACHED	BREAKDOWN SHEET(43
to posts	Duna.	ATT MILITARIES	CULTURE CONTRACTOR	~

dailed to:

PACIFIC BELL TELEPHONE COMPANY DBA AT&T

AT&T PROPERTY TAX GROUP 1010 PINE ST STE 9E L 01 SAINT LOUIS MO 63101

[::161::186:::188:::188:::181:::18

State Assessed Number	Bui Number
33 - 0279	SUE
Owner Janu	ery:1,2021
Pacific Bell Telep	hone Company

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

IMPORTANT INFORMATION ON REVERSE SIDE

Dill Nomber

33 - 0279	SBE
DUE 02/01/2022	
PAY BY 04/11/2022	\$1,125,389.27
IF PAID AFTER 04/11/2022, ADD 10%	
PENALTY AND COST	\$112,653.05

If paying in person at one of our offices, bring the entire tex bill or no receipt will be issued. For additional charges soo from #5 on the reverse

State Assessed Number.

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY
2021-2022 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

Check here for change of mailing address
Please provide corrections on reverse side

Add 10% penalty plus cost

Miter April 11, 2022

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES

Pay taxes online by oCheck or by Gredit/Dobit card

ELECTRONIC CHECK____

Land

Structures

Assessed Penalty

Full Taxabla Value

Exemplions - Other

Net Taxable Value

Business Personal Property

Exemptions - Homeowner

Tex Rate Per \$100 Value

Total Base Tax Amount

Add 10%

penalty after

December 10, 2021

Special Assessments & Fixed Charges

\$1,125,389.27

\$1,125,389.27

No Convenience Fee applies when paying by eCheck



ISA DISCOVER

Convenience Fee Applies for Credit/Debit

Cannot be paid unless fal installment is paid

Installment
Bill Printed On:
10/5/2021

\$8,041,148 \$105,285,390

\$9,236,970

\$120,563,508

\$2,250,733.32 \$45.22

\$2,250,778.54

\$1,125,389.27

\$1,125,389.27

\$0 \$120,563,506

30

\$0

										Separate Sep	
RWERSIDE COUNTY TAX COLLECTOR PO BOX 12086 RIVERSIDE,CA 92502						Payment #1 39103439 Payment Date 12/30321 Payment Amount: \$1,125,359,27 Payment Status: RECONDILED	3439 2120321 51,125,339,27 RECONCILED				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description AP	Cleared	Description	AP
									Payment		System
RIVERSIDE COUNTY TAX COLLECTOR 10028630	10028630	03	PT66677-445811 12/2/2021	12/2/2021	\$1,125,388,27	CSN	90'08	\$1,125,389,27 39100439	39100439		CHAB

RIVERSIDE COUNTY TAN COLLECTOR PO SON 12005 RIVERSIDE, CA 92502						Psyment =: 28383617 Psyment Date: 4/1/2022 Psyment Amount: 51,125,386,27 Psyment Status: RECONCILED	3617 11.2022 51.125,389.27 RECONCILED				
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Description	Cleared	Description	AP System
RIVERSIDE COUNTY TAX COLLECTOR 10328633	10328633	83	PT37508-454142 3/31/2022		\$1,125,389,37	asn	20.00	51,125,389,27 39353817	39333317		03 TE



Gary Hunter AVP TAX AT&T Services, Inc. 208 S Akard St. 18th floor Dallas, TX 75202-4206 Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

December 16, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2021/22 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

GTH by DAP

Gary Hunter AVP TAX

40:11 Mi 8- 801 1000

F&T Inc. 18 S. Akard St. th Floor allas, TX 75202



7020 0640 0001 2794 9904

RECEIVED/RIVERSIDE COUNTY ASSESSMENT APPEALS DIVISIR OI FRANSOARO OF SUPERVISURS

2023 JAH -3 AMII: 04

UMPTED STATES
POSTAL MAPICE

0000

U.S. POSTAGE PAID SEGUIN, TX 78155 DEC 27 22 AMOUNT

\$8.93

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



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

Claima	ant's Name: Firs	t: Pacific Bell	Last:			
		e St, ROOM 9E-L-01	City: St	Louis		
State:		Zip: 63101		214) 782-3738		
		, ,				
Asses	sor's Parcel Number:	33-279 (Assessment	Number)			
l		sessed unitary property	City:	Zi	p;	
			ticle I, of the Californi			
			aim with the Board of		ounty of Riverside, a	and ask
that a re	efund of taxes and/or	penalties be made fo	or the following amou	nts:		
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount	7
	Refund is	Paid	Claim	Penalty Claim		
	Claimed					_
	20 22	12/05/2022	\$547,933.00	\$	\$547,933.00	
	20		\$	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
	20_		\$	\$	\$	
			e assessment) for the	year(s) as shown is (a	are) void for the foll	lowing
	s (use attachments if r	necessary):				
SEE AT	TACHED					
*************	· · · · · · · · · · · · · · · · · · ·	A MANAGEMENT OF THE STATE OF TH				
				••••		
I hereb	y declare under penal	ty of perjury under th	ne laws of the State of	California that the fo	oregoing is true and	correct
that the	e taxes and/or penalti	es sought to be refur	nded were paid within	four years prior to th	ne filing of this claim	n; that
			art thereof has been i			
for clair	mant'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 corr	rect.			2.5	() ()
			11		1,2	
Date:	12/16/2022	Signature:	2015 F	Title: AVP T	AX :	
		7				133
					 co	2
					7	₩. ?

Reset Form

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:Signature:	_ Date Referred to County Counsel: Title: Date:	



Gary Hunter AVP TAX AT&T Services, Inc. 208 S Akard St. 18th floor Dallas, TX 75202-4206 Tel: 214-782-3738 Mob: 469-794-7194 Gh8190@att.com

December 16, 2022

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501

RE: Pacific Bell, AT&T Mobility LLC & AT&T Communications Property Tax Claims for Refund

Dear Clerk of the Board,

Enclosed are the Fiscal Year 2022/23 property tax claims for refund for Pacific Bell, AT&T Mobility and AT&T Communications for your review. Please feel free to let me know if you have any questions or need any additional information. I can be reached at (214) 782-3738 or by email at gh8190@att.com.

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

Regards,

GFH by DAP

Gary Hunter AVP TAX

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as AVP TAX of AT&T Services, the claimant herein, hereby makes this claim for partial 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 \$ 547,933 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April, 2023.] 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 2022-23, 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 \$ 1,387,514 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about *December 5, 2022* (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 547,933, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:

- 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 (1985) 37 Cal.3d 859.
- 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: December 16, 2022 at 208 S Akard, Dallas, TX

Name: Gary Hunter

Title: AVP Tax

Signature: Any F. dinter



Matthew Jennings Riverside County Treesurer-Tax Collector PO BOX 12005 Riversido, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telophone: (951) 955-3900 Tol) Free Humber: 1 (877) 748-2689 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2022 through June 30, 2023

כנחלודלום

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to:

PACIFIC BELL TELEPHONE COMPANY DBA AT&T

AT&T PROPERTY TAX GROUP 1010 PINE ST STE 9E LO1 SAINT LOUIS MO 63101

Zallegrellerrellifzmassillistent

Sinto Assessed Number	DIB Number
33 - 0279	SBE
Owner Janus	ry 1, 2022
Pacific Soli Teleph	one Company

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Bill Number
33 - 0279	SBE
DUE 02/01/2023	
PAY BY 04/10/2023	\$1,388,013.40
IF PAID AFTER 04/10/2023, ADD 10% PENALTY AND COST	\$138,915.47

If paying in person at one of our offices, bring the

For additional charges see item #5 on the raverse

SEND THIS STOR WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2022-2023 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

\$2,776,026.80 Total Base Tax Amount \$1,388,013.40 Add 10% \$1,388,013.40 penalty after penalty plus cost after April 10, 2023 December 12, 2022

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES

Land

Taxes

Structures

Assessed Penalty

Full Taxable Value

Exemptions - Other

Nat Taxable Value

Business Personal Property

Exemptions - Homeowner

Tax Rete Per \$100 Value

Special Assessments & Fixed Charges

\$1,388,013.40

Check here for change of mailing address Please provide corrections on reverse side

Pay taxes online by oCheck or by CreditDobit card ELECTRONIC No Convenience Fee applies CHECK when paying by oCheck

VISA DISCOVER

Convenience Fee Applies for CredivDebil www.countytroasuror.org

> Connot be paid unless 1st installment is paid

2nd Installment Bill Printed On: 9/27/2022

\$5,308,430

\$9,268,428

\$0 \$141,910,458

\$0

50

\$127,335;598

\$141,910,458

\$2,776,026,80

\$1,388,013.40

\$0.00

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502

Payment Date: 19:5:2022
Payment Amount: \$1,388,012,40
Payment Status: RECONCILED

ount Currency Code Discount Taken Invoice Amount Paid Cleared Payment System

Supplier Name Supplier Number Site Code Invoice Number Invoice Date Invoice Amount Currency Code Discount Taken Invoice Amount Paid Cleared Payment

RIVERS DE COUNTY TAX COLLECTOR 10028630 C3 PT68774-483310 12/2/2022 \$1,285,013.40 USD \$0.00 \$1,285,013.40 \$9607461 C5AS

Payment #: 39907481



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

ection 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and hat a refund of taxes and/or penalties be made for the following amounts: Fiscal Year(s) Date(s) Taxes Amount of Tax Amount of Penalty Claim						Reset Fo	orm
Assessor's Parcel Number: Property Address: Various - State State Various - Various	Claima	ant's Name: Fire	st: Sprint Communication	s Company, L.P. Last:			
Assessor's Parcel Number: Centrally Assessed Property Property Address: Various - State Assessed City: Zip: n accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commenciation 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and at a refund of taxes and/or penalties be made for the following amounts: Fiscal Year(s)	Mailin	ng Address: PO Box	85022	City: Be	llevue		
Property Address: Various - State Assessed City: Zip:	State:	WA	Zip: <u>98015</u>	Contact No.: ((425) 383-7285		
Property Address: Various - State Assessed City: Zip:	Assess	sor's Parcel Number:	Centrally Assessed	Property			
Fiscal Year(s) Refund is Claimed 20 18 11/30/2018 \$27,043.16 \$ \$ 20	Prope	erty Address: Various	s - State Assessed	City:	Zi	p:	
Refund is Claimed 20 18 11/30/2018 \$27,043.16 \$ \$ 20 \$ \$ \$ \$ 20 \$ \$ \$ \$ 20 \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$ \$ \$ \$ \$ 20 \$ \$ \$	n accor	dance with the provis	sions of Chapter 5, A	rticle I, of the Californi	a Revenue and Taxat	ion Code (commenci	ng
Fiscal Year(s) Refund is Paid Claim Claim Penalty Claim 20 18 11/30/2018 \$ 27,043.16 \$ \$ 20	ection	5096), I am (we are) I	herewith filing this cl	aim with the Board of	Supervisors of the Co	ounty of Riverside, ar	nd a
Refund is Paid Claim Penalty Claim 20 18 11/30/2018 \$27,043.16 \$ \$ 20	nat a re	efund of taxes and/or	penalties be made fo	or the following amou	nts:		
Refund is Paid Claim Penalty Claim Claimed 20 18			Data (a) Taylor	Amount of Toy	Amount of	Total Amount	
Claimed 20_18						Total Amount	
20			Paid	Claim	Penalty Claim		
20		20 18	11/30/2018	\$27,043.16	\$	\$	
20		20		\$	\$	\$	
(we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the folice easons (use attachments if necessary): See Attached hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and chat the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; he amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other por claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the hown below is true and correct. 10/24/2022 Title: SVP. Tax		20		\$	\$	\$	
(we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the folice easons (use attachments if necessary): See Attached hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other por claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the hown below is true and correct.		20		\$	\$	\$	
(we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the folice easons (use attachments if necessary): See Attached hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other processes or claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the shown below is true and correct.		20		\$	\$	\$	
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the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other properties or claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the shown below is true and correct. 10/24/2022 Title: SVP Tax	hereby	y declare under penal	ty of perjury under th	ne laws of the State of	California that the fo	regoing is true and c	orr
or claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the shown below is true and correct. 10/24/2022 Title: SVP. Tax	hat the	taxes and/or penalti	es sought to be refur	nded were paid within	four years prior to th	ie filing of this claim;	tna
thown below is true and correct. 10/24/2022 Curis Miller Title: SVP. Tax	he amo	ounts herein claimed	are correct; and no p	art thereof has been r	refunded to the claim	ant or to any other p	ers
10/24/2022 Clin's Miller Title: SVP. Tax	or clain	nant's benefit; and if	acting on behalf of a	legal entity, I am duly	authorized to act on	its behalf and that tr	ie t
Title: SVP lax	hown b	below is true and corr					
Jace)ate:	10/24/2022		uris Miller	Title: SVP, T	ax	
	Jaic.						

Page 1 of 3

ASSESSMENT APPEALS DIVISION CLERK/BOARD OF SUPERVISORS

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:Signature:	_ Date Referred to County Counsel: 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

Page 3 of 3

4/12/2016

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 \$27,043.16 in taxes levied for the fiscal year 2018-19. 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 2018-19, 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 \$83,853.32 (See Attached) and paid by claimant in full on or about November 30, 2018 (See Attached).

3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$27,043.16, 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 XIIIA, section 1 of the California Constitution.

4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Monday, October 24, 2022 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation

RIVERSIDE COUNTY SECURED PROPERTY TAX BILL For Fiscal Year July 1, 2018 through June 30, 2019

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

IMPORTANT INFORMATION ON REVERSE SIDE

SEE ATTACHMENT

JON CHRISTENSEN TREASURER-TAX COLLECTOR

4080 Lemon St (1st Floor) Reverside, California (PO 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) ASSESSMENT NUMBER

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			STRUCTURES TRADE FIXTURES TREES & VINES	
			BUSINESS PERSONAL PROPERTY	
			FULL VALUE EXEMPTIONS	
			NET VALUE TAX RATE PER SIG TAXES	N VALUE
			Special Assessments & Fund Charges	
			TOTAL AMOUNT If over \$50,000, see Item 41 on reverse	\$83,853.32
		The same of the sa	Add 10% pesalty after 12/10/2018	Add 10% penalty plus cost after 04/10/2019
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.,	ADD 10% penalty plus cost \$4,231.29	-		
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				BE INSTALLMENT

If paying in person at one of our offices, bring this entire bill or no receipt will be issued.

Pay taxes online by eCheck, credit/debit card

INSTALLMENT



<u>Summary</u> <u>Related</u>	Documen	its Invoice Information	Payments	<u>V</u> oucher Attributes	Error Sur	nmary Voucher	Approval History			
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T Mobile[®]

T-Mobile USA, Inc. 6160 Sprint Pkwy, KSOPHI0401-4CPTX, Overland Park, KS 66251 CERTIFIED MAIL



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RECEIVED/RIVERSIDE COUNTY ASSESSMENT APPEALS DIVISION CLERY OF SIDERVISORS

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501



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

Claimant's Name: Mailing Address: State: <u>WA</u>					Reset Form
Mailing Address:		Sprint Communications	Company, L.P. Last:		
1414	PO Box 8		City: Be	llevue	
		Zip: 98015		(425) 383-7285	
		M-1			
Assessor's Parcel		Centrally Assessed F			
Property Address	: Various-	State Assessed	City:	Zi	0:
ction 5096), I am	(we are) h	erewith filing this cla	ticle I, of the Californ aim with the Board of or the following amou	Supervisors of the Co	on Code (commencing v unty of Riverside, and a
Fiscal Y	lear(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount
Refu		Paid	Claim	Penalty Claim	
Clair		, ala			
20 19		11/30/2019	\$27,746.58	\$	\$
20			\$	\$	\$
20			\$	\$	\$
20			\$	\$	\$
20			\$	\$	\$
we) claim that th easons (use attachee ee Attached			e assessment) for the	e year(s) as shown is (a	are) void for the following

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 L	Jse Only	Print Form
Date Received: Signature:	Date Referred to Title:	o County Counsel: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

Page 3 of 3

4/12/2016

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 \$27,746.58 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 \$83,350.46 (See Attached) and paid by claimant in full on or about November 30, 2019 (See Attached).

3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$27,746.58, 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 XIIIA, section 1 of the California Constitution.

4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Wednesday, December 21, 2022 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



FO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (Lat Floor)

Toll Free Number: 1 (877) 748-2669

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2019 through June 30, 2020

10/9/2019

From area codes 951 & 760 ords

Telephone: (951) 555-3900

Mailed to:

SPRINT COMMUNICATIONS COMPANY, LP.

TRACE JOHNSON P.O. BOX 12913 SHAWHEE MISSION KS 66282

PROPERTY DISEASE ATTACHED BALANCOWN SHEET (5)

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State Assessed Number	Bil Number
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PLEASE KEEP TOP PORTION FOR YOUR RECORDS

IMPORTANT INFORMATION ON REVERSE SIDE

Check here for change of mailing address Please provide corrections on reverse side DUE 02/01/2020 PAY BY 04/10/2020 \$41,712.25 IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST \$4,209.28 DELINQUENT 2nd INSTALLMENT AMOUNT \$45,921.53 For additional charges see item #5 on reverse

RIVERSIDE COUNTY 2019-2020 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

Visit our website: www.countytreasurer.ore

IMPORTANT MESSAGES

Land	\$3,494,135
Structures	\$341,838
Business Personal Property	\$890,273
Assessed Panelty	\$0
Full Taxable Value	\$4,732,246
Exemptions - Homocymer	\$0
Exemptions - Other	\$0
Hel Taxable Value	\$4,732,246
Tax Reto Per \$100 Value	
Taxes	\$83,350.46
Special Assessments & Fixe	d Charges \$74.04
Total Base Tax Amount	\$83,424.50
	Add 10% \$41,712.25
441.712.25	
A11176 \$41,712.25	penalty placost
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SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bat Number
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CHECK when paying by e-Check

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2nd Installment Bill Printed On: 10/5/2019

Check here for change of mailing address Please provide corrections on reverse side

\$41,712.25 PAY BY 12/10/2019 IF PAID AFTER 12/10/2019, ADD \$4,171,22 10% PENALTY DELINQUENT 1st INSTALLMENT \$45,883,47

For additional charges see item #5 on reverse

RIVERSIDE COUNTY 2019-2020 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

SENO THIS STUB WITH YOUR IST INSTALLMENT PAYMENT

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Pay taxes online by a Check or by Credit/Debit card No Convenience Fee applies when paying by e-Chesk



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Supplier Name COUNTY OF RIVERSIDE CA

Total Amount 8,380,50

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Schedule Payments

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Accounting Date 05/20/2020 Discount Due

First 1 of 1 Last

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COUNTY OF RWERSIDE CA
TREASURER TAX COLLECTOR
P O BOX 12006
RIVERSIDE, CA 92602-2206

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Schedule Payment

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T Mobile



7018 0040 0000 3930 5790

T-Mobile USA, Inc.

6160 Sprint Pkwy, KSOPHI0401-4CPTX, Overland Park, KS 66251

US POSTAGE PITNEY BOWES

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CLERK/BOARD OF THE ANIO: 51

Riverside CBoard 9080 Lem Rivorside, C



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

					Reset Form
Claim	ant's Name: Firs	st: Sprint Communica	tions Company, L.P. Last:		
Mailir	ng Address: PO Box 8	85022	City: _Be	ellevue	
State	WA	Zip: 980	Contact No.: ((425) 383-7285	
Asses	sor's Parcel Number:	Centrally Assesse	ed Property		
		s-State Assessed	City:	Zi	ip:
n accor	dance with the provis	sions of Chapter 5.	Article I. of the Californi	ia Revenue and Taxati	ion Code (commencing w
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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: Dat	e:

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).

<u>Mail the completed Claim for Refund of Tax Payment(s) form to:</u>
Riverside County Clerk of the Board of Supervisors

P O BOX 1147

Riverside, CA 92502-1147

Page 3 of 3

cob/claimforrefund

4/12/2016

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 \$30,216.40 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$86,002.42 (See Attached) and paid by claimant in full on or about November 30, 2020 (See Attached).

3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$30,216.40, 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 XIIIA, section 1 of the California Constitution.

4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Wednesday, December 21, 2022 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



Matthew Jennings Reverse County Treasurer-Tax Collectes PO BOX 1865 Regreds, CA 92501-2006 #0621#: nor fill by Poor! Reserver, CA 92501 Feliphora (933) 995-9968 For Free Humber, 1 (871) 788-3684 Brom 9189-1044-551 & 763-844

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2020 through June 30, 2021

PROPERTY IN STREET, CONTRACTOR STATES

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IPPOST COMMUNICATIONS COMPANY, 1-7

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IMPORTANT INFORMATION ON REVERSE SIDE

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DUE 02/01/2021	
PAY BY 04/12/2021	\$43,001.21
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Business Personal	Proceety		\$1,004,750
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Full Taratio Value			\$4,739,079
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State Assessed Number	DIA Newlas	
33 - 2014	SBE	
QUE 11/01/2020		
PAY BY 12/10/2020	\$43,001.21	
0000		
IF PAID AFTER 12/10/2020, ADD 10%	\$4,300.1	

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ARTHULE COUNTY 2020 2021 SECURED STATE ASSESSED TAX BILL PARTIEL PAYMENTS AND NOT ACCUPITED

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invoice No JE003CAZ0TAXT1110005 Invence Date 05/01/2020 Vouchar ID KA140669 Voucher Style Regular Voucher Total Amount 86,002.42 Business Unit SPRNT

200 Pay Terms Nog

Schedulo Payments

Payment Information

Supplier Name COUNTY OF RIVERSIDE CA.

Remit to 0030230372 Location TAXO1 Payment 1

Find | View All First 1 of 1 2 Last

Paymont Commonts(0) Payment Inquiry Express Payment

> Accounting Date 11/11/2020 Discount Due

Scheduled Dur 11/10/2020 Net Due 05/02/2020

88,002,42 USD 3,00 USD

Gross Amount

Holiday/Currency

Address 9 COUNTY OF RIVERSIDE CA TREASURER TAX COLLECTOR P O BOX 12005 RIVERSIDE, CA 92502-2205

Supplier Bank

Netting Not Applicable

Separate Payment Hold Payment

Acsans

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Randing Internal Distributions Remit

Hold Reason

Layout

Method ACH ACH Message OS JAMIE 9137626476

Sank BOFA Account ACH

Payment Options

Pay Group

Message will appear on remittance advice.

Schedule Payment

Action Schedule Payment

Payment Date 11/16/2020 Reforence 0006293265

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Summary | Related Documents | Invaice Information | Poyments | Voucher Attributes | Error Summary | Voucher Approval History

T Mobil

T-Mobile USA, Inc. 7D 6160 Sprint Pkwy, KSOPHI0401-4CPTX, Overland Par

RECEIVED RIVERSIDE COUNTY CLERK/80ARD OF SUPERVISORS

2023 JAN -L; AM 10: 51



y Clerk of Board Street, 1st & Floor 92501



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

								Reset F	orm
Claim	ant's Name:	irst: Sprint Com	munications	Company, L.P. Last:					
Mailir	g Address: PO Bo	x 85022		City: Be	llevue				
State:	WA	Zip:	98015	Contact No.: (425) 383-7	285			
Asses	sor's Parcel Numbe	r: Centrally As	ssessed F	roperty		70			
		ous - State Asses		City:		Zip:		-	
Section	5096), I am (we are	e) herewith filin	g this cla	icle I, of the Californi im with the Board of r the following amou	Supervisors o				
	Fiscal Year(s) Refund is Claimed	Date(s) 1		Amount of Tax Claim	Amour Penalty		Total Ar	nount	
	2021	12/02/20	021	\$25,070.45	\$		\$		1
	2021	04/04/20	022	\$25,070.45	\$		\$	2.02.0	1
	20		70,000	\$	\$		\$		1
	20			\$	\$		\$		1
	20			\$	\$		\$		1
	(use attachments i			assessment) for the					
	THE STATE OF THE S								
hat the he amo or clain	taxes and/or pena unts herein claime	Ities sought to be d are correct; a if acting on beh	oe refund nd no pa	e laws of the State of ded were paid within rt thereof has been re egal entity, I am duly	four years pr efunded to th	ior to the ne claiman	filing of th	is claim y other I	that perso
Date:	12/22/2022	_Signature:	Clinis —	Miller	Title:	SVP, Tax		2023 JAN	CLERK/DOL
				Page 1 of 3				1-1, Millor A	
cob/cla	imforrefund					4,	/12/2016	<i>.</i>	

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 Referred to County Counsel:	
Title: Date:	
	Date Referred to County Counsel:

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 \$50,140.90 in taxes levied for the fiscal year 2021-22. 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 2021-22, 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 \$137,010.70 (See Attached) and paid by claimant in full on or about December 2nd, 2021 and April 4th, 2022 (See Attached).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$50,140.90, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Thursday, December 22, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



Matthew Jennings Riverside County Treasurer-Tax Collector

PO BOX 12005 Riverside, CA 92502-2205 1080 Leman St (1st Floor) Riverside, CA 92501

Telephone: (951) 955-3900 Tall Free Number: 1 (877) 748-2689 From area codes 951 & 760 anly

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2021 through June 30, 2022

10/5/2021

 CCE ATTACHED BRE	AVBOUN ENCETICS

Mailed to:

SPRINT COMMUNICATIONS COMPANY, L.P.

ATTN: TRACIJOHNSON PO BOX 85022 BELLEVUE WA 98015

Heiminichtmandlibilitaali

State Assessed Number	BIII Number
33 - 2014	SBE
Owner	January 1, 2021
Sprint Commu	nications Company, L.P.

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Bill Number
33 - 2014	SBE
DUE 02/01/2022	
PAY BY 04/11/2022	\$68,510.69
IF PAID AFTER 04/11/2022, ADD 10%	
PENALTY AND COST	\$6,889.11

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued. For additional charges see item #5 on the reverse SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2021-2022 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 15T INSTALLMENT IS PAID

Visit our website: www.countytreasurer.org IMPORTANT MESSAGES

Market Street, Square	
Land	\$3,494,135
Structures	\$1,087,318
Business Personal Property	\$2,755,524
Assessed Penalty	\$0
Full Taxable Value	\$7,336,977
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$7,336,977
Tax Rate Per \$100 Value Taxes Special Assessments & Fixed	\$137,010.70 d Charges \$10.68
Total Base Tax Amount	\$137,021.38
Add 10% \$68,510.69 penalty after December 10, 2021	Add 10% \$68,510.69 penalty plus cost after April 11, 7022
\$68,510.69	\$68,510,69

Check here for change of mailing address Please provide corrections on reverse side

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK

No Convenience Fee applies when paying by eCheck



www.countytreasurer.org

DISCOVER Convenience Fee Applies for Gredit/Debit

> Cannot be paid unless 1st installment is paid

2nd Installment Bill Printed On:

State Assessed Number	Bill Number
33 - 2014	SBE

SEND THIS STUB WITH YOUR IST INSTALLMENT PAYMENT

Check here for change of mailing address Please provide corrections on reverse side

Riverside County Tax Collector – 2021 Tax Year 1st Half Payment:

Pa - Dis	olay Document: Line Ite	em 001				
A V	🛦 📤 📸 Additional	Data				
Vendor Company Code		OUNTY TREASUR	ER		G/L A	cc 44250010
V040 TMO USA Line Item 1 / I	, Inc. RIVERSIDE				Doc	. no. 1103586042
Amount Tax Code Additional Data	68,510.69 USD					
Disc. base	68,510.69 USD	Disc. Amount	0.00			USD
Payt Terms	00	Days/percent	0 0	.000	1 0	0.000 \$ 0
Bline Date	12/02/2021	Fixed				
Pmnt Block		Invoice ref.	}		1	/ 0
Pmt Method	M Pmt meth.supl. TX	Payee				
Clearing	12/13/2021 / 150181022	9				
Assignment	WIRE .					
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Riverside County Tax Collector – 2021 Tax Year 2nd Half Payment:

Pa Disp	olay Document: L	ine Ite	em 001				
i at v	Add	ditional	Data				
Vendor	frankling in the last	RSIDE CO	OUNTY TREASUR	RER		G/L A	CC 44250010
Company Code V040 TMO USA Line Item 1 / I	, Inc. RIVE	RSIDE	3			Doc	. no. 1100563519
Amount Tax Code Additional Data	68,510.69	USD					
Disc. base	68,510.69	USD	Disc. Amount	0.	00		USD
Payt Terms	00		Days/percent	0	0.000	1 0	0.000 % 0
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Assignment	WIRE						
Text	CA - S003 2HP PPT	X 2021					🕏 Long text

T Mobile^{*}

T-Mobile USA, Inc. PO Box 85021, Bellevue, WA 98006-1350 DUNITED STATES CERTIFIED MAIL



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U.S. POSTAGE PAID BELLEVUE, WA 98106 DECI30, 22

\$4.84 R2304M115865-06

Riverside County Clerk of the Board

4080 Lemon St, 1st F1.

Riverside, CA 92501

CLERRY RULE OF RIVERSIDE COUNTY,
2023 JAN -4 RM 10: 47

92501-383440

Labei 890-PB, Oct. 2015 Paney Bowes



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

)	Γ	Reset For	m
	st: Sprint Communical	ions Co I P		~~		Treser I OI	≒
Claimant's Name: First Mailing Address: PO Box			levue	,			
State: WA	Zip: 98015	Contact No.: (6	425) 383-72	285	13111111		
Assessor's Parcel Number:	2014 Sprint Commun	ications Company			***************************************	_	
Property Address: Various	s-State Assessed	City:	***************************************	Zip:	:		
In accordance with the provis	sions of Chapter 5, Art	icle I, of the California	Revenue an	d Taxatio	n Code (co	ommencin	g wit
Section 5096), I am (we are) I	herewith filing this cla	im with the Board of	Supervisors o	f the Cou	inty of Rive	erside, and	ask
that a refund of taxes and/or	penalties be made fo	r the following amour	nts:				
Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amoun	t of	Total A	mount	
Refund is	Paid	Claim	Penalty (laim			
Claimed							
20_22	12/06/2022	\$ 24,341.58	\$		\$		
20	NOTE: Claiman	t will file a second	Claim for	Refund	in		
20	11	t when the second			1		
20	∦taxes is paid in A	April 2023.					
I (we) claim that the whole as reasons (use attachments if r See Altached	.,	e assessment) for the	year(s) as sho	own is (ar	e) void for	the follow	ing
I hereby declare under penal that the taxes and/or penalti the amounts herein claimed for claimant's benefit; and if shown below is true and corr	es sought to be refundare correct; and no paracting on behalf of a l	ded were paid within irt thereof has been r	four years pri efunded to th	ior to the le claima	filing of th nt or to an	his claim; t y other pe	hat rson
12/29/2022	Signature:	Chris Miller	Title:	SVP, Ta	×	-	
		Page 1 of 3				2023 JAN -	Charles A.
cob/claimforrefund				l	4/12/2016	6 6	
						277	1.7

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

. 188	County U	se 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

Page 3 of 3

cob/claimforrefund

4/12/2016

CLAIM FOR REFUND OF PROPERTY TAXES

Board of Supervisors, County of Riverside, California.

The undersigned, as Senior Vice President, Taxation of Sprint Communications Company, LP, PO Box 85022, Bellevue, Washington To: 98015, the claimant herein, hereby makes this claim for partial 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 \$24,341.58 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April 2023.] In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was Sprint Communications Company, LP.
- 2. For fiscal year 2022-23, 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 \$123,278.86 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about December 6th, 2022 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$24,341.58, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:
 - 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* (1985) 37 Cal.3d 859.

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: Thursday, December 29, 2022 in Dallas, Texas.

Chris Miller

Signature

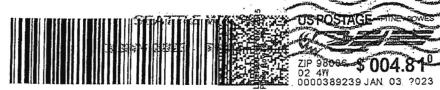
Christopher Miller, Senior Vice President, Taxation

Riverside County Tax Collector – 2022 Tax Year 1st Half Payment:

ent: Line Ite	2111 001						
Additional	Data						
RIVERSIDE CO	OUNTY TREASUR	RER		G/L	Acc	442	50010
PO BOX 1200	15						
RIVERSIDE				Do	oc. no.	110	2311296
USD							
USD	Disc. Amount	0.0	00		U	SD	
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T Mobile

T-Mobile USA, Inc. 12920 SE 38th St, Bellevuc, WA 98006-1350



9489 0090 0027 6428 6918 26

Fiverside County Clerk of Board of Supervisors

4080 Lemon St, 194 Fl.

Rivergide, CA 92501

32

92501-363440



Matthew Jennings Riverside County Treasurer-Tax Collector PO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telephone: [951] 955-3900 Toll Free Number: 1 (877] 748-2689 From area cades 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2022 through June 30, 2023

9/27/2022

Property Data: SEE ATTACHED BREAKOOWN SHEET(5)

Mailed to:

SPRINT COMMUNICATIONS COMPANY, L.P.

ATTN: TRACIJOHNSON PO BOX 85022 BELLEVUE WA 98015

Realablicanthibidahl

State Assessed Number	Bill Number
33 - 2014	SBE
Owner Janua	ry 1, 2022
Sprint Communication	ns Company, L.P.

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

IMPORTANT INFORMATION ON REVERSE SIDE

Bill Number

\$6,164.46

33 - 2014	SBE
DUE 02/01/2023	1.11
PAY BY 04/10/2023	\$61,644.77
IF PAID AFTER	
04/10/2023, ADD 10% PENALTY AND COST	\$6,202.52

If paying in person at one of our offices, bring the For additional charges see item #5 on the reverse

State Assessed Number

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2022-2023 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

Land \$3,688,972 Structures \$751.025 Business Personal Property \$1,860,317 Assessed Penalty 50 Full Taxable Value \$5,300,314 Exemptions - Homeowner \$0 Exemptions - Other \$0 Net Taxable Value \$6,300,314 Tax Rate Per \$100 Value \$123,278.86 Taxes Special Assessments & Fixed Charges \$10.68

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES

Check here for change of mailing address
 Please provide corrections on reverse side

Add 10% penalty plus cost after April 10, 2023

Pay taxes online by oCheck or by CrediuDebit card

ELECTRONIC CHECK

Total Base Tax Amount

\$81,644,77

\$61,644.77

A64 10%

December 12, 2022

No Convenience Fee applies when paying by eCheck



VISA DISC YER

Convenience Fee Applies for Cred (Deb.) ww.countytreasurer.org

> Cannot be gaid unless tel melaltment is paid

2nd

Installment Bill Printed On: 9/27/2022

\$123,289,54

\$81,644.77

561,644.77

State Assessed Number	Bill Number
33 - 2014	SDE
DUE 11/01/2022	
PAY BY 12/12/2022	\$61,644.77

if paying in person at one of our offices, bring the entire tax bill. For additional charges see item #5 on the reverse

12/12/2022, ADD 10% PENALTY

SEND THIS STUB WITH (YOUR 1ST INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2022-2023 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

Check here for change of mailing address Please provide corrections on reverse side

Pay taxes online by eCheck or by Credit/Debit card

CHECK

No Convenience Fee applies when paying by eCheck



Convenience Fee Applies for Credit/Debit

1st

Installment Bill Printed On: 9/27/2022

1. METHOD OF PAYMENT
Taxpayers can obtain property tax and payment information
on our website: www.countytreasurer.org or by telephone at

Payments can be made online or by telephone using credit tard, debit card or etheck, however etheck payments are not available by phone. A convenience fee will be added to all credit/debit card payments; there are no fees for e-check

If the phone or website are unavailable, you are still responsible to make payment timely to avoid the addition of penalties, Payments made in person must be received in our office prior to 5:00 P. M. of the due date to be processed as a

By mail: PLEASE DO NOT MAIL CASH (currency or coins).
Fleate make checks or money orders payable to: MATHEW
IENNINGS or PURKASIO (COUNTY TREASURER F. NAX COLLECTOR.
Please include the bill number on your check. Rematances
(including electronic checks) must be payable in U.S. doblars
and distum on a U.S. bank; otherwise, the parment will be
returned and applicable penalties and fees will apply. A
charge will be added to the amount owing for any check
returned will be bank. We Oo Not hold postdated checks-all
checks received will be processed.

IF USING HOME BANKING: To ensure proper credit and avoid penalties, you must make payments payable to Riverside County Treasurer-Tax Collector, include the bill number in the account number field and in must be received by the Treasurer-Tax Collector's office on or before the definquent date. We recommend processing 5 to 7 days before the due date.

2. PROPERTY OWNER'S RESPONSIBILITIES
Property owners are responsible for enuring that their
tases are paid, FAILURE TO GASTAIN A TAX SILL COTS NOT
RELIEVE THE LUABILITY TO PAY THE TAX NOR ANY PENALTIES
MAKE SUBJECTHES BILL IS FOR THE CORRECT PROPERTY;
payments on the wrong properties cannot be refunded.

Tax bills are mailed to the address on the County Assessor's records. YOU MIUST NOTIFY THE ASSESSOR OF CHANGES OF ADDRESS. They can be reached at (951) 935-6200 or (800) 746-1544; or ordine at waw.uncoocr.org. You may also use the back of the payment stubs on this bill to submit a change of address (see below).

If this bill is for a mobile home or other personal property, It into the last a mobile home or other personal property, possessory interest or a water-distribution assessment, sale, removal or disposal of this property after the January last lies date does not relieve the assessee of the tax liability. For all other properties, if this property has been sold, please forward this bill to the new owner or return it to the Treasurer-Tax Collector's office with the new owner's information.

3. OWNERSHIP, PROPERTY DATA, VALUES AND EXEMPTIONS All are determined by the County Assessor. Questions about these items should be directed to the County Assessor, P.O. Box 751, Riverside, CA 92502-0751; by telephoning (951) 955-6200 or (800) 746-1544; or at www.rivcoacr.org

Agency assessments (displayed like "XX-XXXXFF") fall into two categories:

(1) Ad Valorem Special Assessments. These rates apply to specific value types (for example: land only; or land and structures; etc.] and are not included in the tax rate described above.

(2) Fixed Charge Benefit Assessments are flat-fee charges and are placed on the tax bolt at the direction and by the authority of the taxing agencies listed.

Any questions about a particular charge should be directed to the agency shown. (The County Treasurer Tax Collector and the Auditor-Controller are not involved in determining these amounts). The phone number is provided on the front of the tax bill.

THE TREASURER TAX COLLECTOR CANNOT CHANGE ANY AMOUNT DAY THIS BILL OR STOP THE COLLECTION PROCESS. THE INSTALLMENT MUST BE PAD IN FULL IN CROER TO AVOID PERMATTES ADDED BY LAVA.

S. INSTALLMENT DUE-DATES AND DEUNQUENT-DATES
FACH INSTALLMENT'S PAYMANT MUST BE RECENTO OR
LIVEY A QUITTO STATES POSTAL SERVICES DOSTMARK ON
OR BEFORE ITS DEUNQUENT DATE SHOWN ON THE FRONT
OF THIS BILL, (If the delenquent date his on a Saturday,
Sunday or legal holiday, the delinquent date is the mast
business day). Payments received after the declinquent
dates throw no Inthis Ball and absent a timely US
postmark are considered late and penalties will be
imposed in accordance with State law. A 10% penalty is
attached to each installment that remains unpaid.
Additional costs, interest, or len fees may also be
applicable for any unpaid installments.

If the Secured assessment is not paid in full by June 30th, a redemption fee will be added and interest will accrue at the rate of 1.5% per month on the unpaid taxes. If the redemption amount is not paid within 5 years or an initialization Payment Plan In not started and kept current, the property becomes subject to the Treasurer-Tax Collector's Power of Sale and may be sold at tax sa'e.

If the Unsecured assessment [possessory-interests, mobile homes, business personal properties, or water-distribution assessments) are not paid by the defenguency date, applyable penalities, costs, interest with attach to the unpaid assessment. A Certificate of Elen will be recorded against the January Lat Iran date owner of record, (folose: The Iran may affect your credit rabing). Additional enforcement actions may also be enfoured.

6. IMPORTANT REMINDERS
Property Tay Postponement for Senior Citizens, Břnd, or
Diabbied Pessor: The State Controller's Office (\$CO)
administers the Property Tay Postponement (PTP)
program, which alloss eligible homenomers to
postpone payment of current-year property taxes on
their primary residence. PTP applications are accepted
from October 1 to February 10 each year.

Go to SCO website at www.ptp.sco ca gov for more information. If you have any questions, call (800) 952-5661 or email postponement@sco ca gov.

I. ASSISSMENT APPEALS

If you disagree with the assessed value shown on this bid, you have the right to an informal assessment textex by contacting the Riverside County Assessor's Cfice. If you and the Assessor are unable to agree on a proper assessed value pursuant to the informal review, you have the right to file an application to appeal the assessmed way have the right to file an application to appeal the assessment Appeals and pickation form declines vary according to tax bill (see below) and may be obtained from the Clerk of the Board/Division of Assessment Appeals at 4030 Lemon St., 1st Floor, Room 127, Reverside, CA 9500-1618, or by telephone at (951) 955-9685 or at www.nrcocob.org. If the original amount of this tax bill its tax bill. LA 92307-1626, or by temponies at (933) 933-9350 of at www.incocob.org. If the original amount of this tax bill is not paid by its delinquent dates, you will be subject to the definited amount if it is subsequently reduced. The Assessment Appeals Board has no jurisdiction to grant or deny exemptions or to change fixed charges or Special Assessments on your tax bill.

Appeals Deadlines: Regular Assessment; July 2nd through November 30th Escape Assessment; Within 60 days from the date of mailing printed on this bill or postmark thereof, whichever is later.

whichever is later.

Supplemental Assessment: Writin 60 days from the date the Supplemental Assessment Notice was mailed (on the front of this tax bill), see "Assessor's Holiced Mailed on" (from mailing date). An Assessment Appeal Application may be filed within 60 days of the mailing date of the supplemental for bill only if the County Assessor did not mail a Notice of Supplemental Assessor did not mail a Notice of Supplemental Assessor.

Pay taxes online by eCheck or by Credit/Debit card ELECTRONIC



No Convenience Fee acpses when paying by eCheck



VISA DISC. VER Convenience Fee Apples for Credit/Debit

ow.countytreasurer.org

Pay taxes online by eCheck or by Credit/Debit card ELECTRONIC No Convenience Fee apples CHECK when paying by eCheck



Convenience Fee Applies for Credit Debit ww.countytreasurer.org

Make checks payable to: Matt Jennings Riverside County Treasurer-Tax Collector P.O. Box 12005

We will forward your address change to the Assessor's office. Please follow up with them if you have any questions regarding your mailing address at (951) 955-5200. PRINT CHANGE OF ADDRESS HERE

OFFICE LOCATIONS

RIVERSIDE 4080 Lemon St 1st and 4th floor

Riverside, CA

PALM DESERT

38-686 El Cerrito Rd Palm Desert, CA 92211 CASH NOT ACCEPTED TEMECULA 40935 County Center Dr

Suite C Temecula, CA

Riverside, CA 92502-2205

CASH NOT ACCEPTED

Call us or visit our website for current office hours and payment option information

Owner's Name				
Permanent Marian	g Address			
City	State	Zip		
Fhone Number				

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK

Na Convenience Fee poufes when paying by oCheck



Convenience Fee Applies for Credit Debit www.countytreasurer.org

Make checks payable to: Matt Jennings Riverside County Treasurer-Tax Collector

P.O. Box 12005 Riverside, CA 92502-2205 We will forward your address change to the Assessor's office. Flease follow up with them if you have any questions regarding your mailing address at (951) 935-6200. PRINT CHANGE OF ADDRESS HERE

Owne	r's	N	a	m	ŧ

Signature

Phone Number

Signature

OFFICE LOCATIONS

RIVERSIDE 4080 Lemon St 1st and 4th floor Riverside, CA

PALM DESERT 38-686 El Cerrito Rd Palm Desert, CA 92211 CASH NOT ACCEPTED TEMECULA 40935 County Center Dr Suite C

Temecula, CA CASH NOT ACCEPTED

Call us or visit our website for current office hours and payment option information



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

					Reset Fo	rm
Claima	ant's Name: Firs	st: Sprint Spectrum I	LP Last:			
	g Address: PO Box 8	85022	City: Bel	levue		
State:	1444	Zip: 98015		425) 383-7285		
			and the state of t			_
	sor's Parcel Number:	Centrally Assessed F				
Prope	rty Address: Various	s-State Assessed	City:	Zi	p:	
n accor	dance with the provis	sions of Chapter 5, Ar	ticle I, of the Californi	a Revenue and Taxati	on Code (commencin	ıg v
			aim with the Board of			
			or the following amou			
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount	
	Refund is	Paid	Claim	Penalty Claim		
	Claimed					
	20_19	11/30/2019	\$206,816.10	\$	\$	
	20_19	04/08/2020	\$206,816.09	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
asons	(use attachments if r		e assessment) for the	year(s) as shown is (a	re) void for the follow	win
hereby hat the	y declare under penal e taxes and/or penalticunts herein claimed mant's benefit; and if below is true and corrections.	necessary): Ity of perjury under the sought to be refured are correct; and no perform acting on behalf of a rect.	e assessment) for the ne laws of the State of nded were paid within art thereof has been relegal entity, I am duly	California that the fo four years prior to th efunded to the claim	regoing is true and core filing of this claim; ant or to any other period its behalf and that the	orre

Page 1 of 3

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: Signature:	Date Referred to County Counsel: 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 Spectrum, 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 \$413,632.19 in taxes levied for the fiscal year 2019-20. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was Sprint

Spectrum LP.

2. For fiscal year 2019-20, 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 \$1,242,547.00 (See Attached) and paid by claimant in full on or about November 30, 2019 and April 8, 2020 (See Attached).

3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$413,632.19, 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 XIIIA, section 1 of the California Constitution.

4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Wednesday, December 21, 2022 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



Riverside County Treasurer - Tax Collector

PO BOX 12005 Riverside, CA 92502-2265 4050 Lemon St (1st Floor) Enviside, CA 92501

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2019 through June 30, 2020

Telephone: (951) 955-3900 Toffice livmber: 1 (871) 748-2589 From area codes 951 & 760 only

Property Data: SEE ATTACHED BREAKDOWN SHEET(3)

Mailed to

SPRINT SPECTAUM LP

6500 SPRINT PARKWAY KSOPHLSA602 OVERLAND PARK KS 66251

lallandlaralidatitaralilitari

State Assessed Number	BIII Nomber
33 - 2720	SBE
Owner Janua	ry 1, 2019
Sprint Spec	trum LP

PLEASE KEEP TOP PORTION FOR YOUR RECORDS NO RECEIPTS WILL BE GIVEN - YOUR CANCILLED CHECK IS YOUR RECEIPT

IMPORTANT INFORMATION ON REVERSE SIDE

Check here for change of mailing address Please provide corrections on reverse side DUE 02/01/2020 \$621,341.72 PAY BY 04/10/2020 IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST \$62,172.22 DELINQUENT 2nd INSTALLMENT THUOMA \$683.513.94 For additional charges see item #5 on reverse

NIVERSIDE COUNTY 2019-2020 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

Visit our website: www.countytreasurer.org

	IMPO	TANT ME	SAGES	

Lend	\$4,547,082
Structures	\$11,757,100
Business Personal Prope	rty \$54,241,788
Assessed Penalty	\$0
Full Taxable Value	\$70,545,970
Exemptions - Homeowno	r \$0
Exemptions - Other	\$0
Net Taxable Value	\$70,545,970
Total Base Yax Amount	\$1,242,683.44
Total Base Yax Amount	

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bill Number	
33 - 2720	SBE	

Pay taxes online by e-Check or by CreditOsbit card ELECTROISC No Convenience Fee apples

CHECK ___ when paying by e. Check VISA DOSCALE

Carrot to pad unless istinitalment is pad

w.countytreasurer.org

2nd Installment B-2 Printed On: 10/3/2019

DUE 11/01/2019	
PAY BY 12/10/2019	5621,341.72
IF PAID AFTER 12/10/2019, ADD	
10% PENALTY	\$62,134.16
10% PENALTY DELINQUENT 151 INSTALLMENT	\$62,13
UNT	\$683,475.85

For additional sharges see item #5 on reverse

RIVERSIDE COUNTY 2019-2020 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

SEND THIS STUB WITH YOUR IST INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 2720	SBE
Pay tazes online by e-Check or by Cr	edistrebil card

No Convenience fee applies when paying by e-Check ELECTRONIC CHECK ____

Convenience Fee Apples for Gred //Debt

1st Installment

Bri Printed On: 109/2019

Summary · Bolatad Documents | Invoice Information Payments Voucher Altrautes Error Summary Voucher Approval History

Business Unit SPRNT
Vouchor ID KAG47656
Vouchor Style Regular Voucher
Total Amount 621,541,72

Supplier Name COUNTY OF RIVERSIDE CA

lavaice Date : 09/01/2019

tovaice No. JF072CA19TAXY1105005

Pay Terms NGO NGO

Schedule Payments

Payment Information

Payment: 1 Remit to 0000200372 Location TAX01

Address 2 CCUNTY OF RIVERSIDE CA INFORMATION TECHNOLOGY 1113 SPRUCE ST

RIVERSIDE, CA 92507-2429

Greek Ameunt 621,341.72, USD Discount 0.00 USD

Scheduled Dur 11/05/2019 Net Due 09/01/2019 Discount Due

Accounting Date 11/05/2019

Paymont Inquiry
Express Payment
Payment Comments(0)
Heliday/Currensy

Find | View All First 1 of 1 Last

Payment Options

Bank BOFA
Account ACH
Handling Internal Distribution Remit
Hatted ACH
Massage OS JANIE 913026476

Supplier Bank Actions Actions

Netting Not Applicable

Soparate Payment

Message will appear on remitance advice.

Schedule Payment

Action Schedulo Payment Pay

Payment Date 11:08/2019 Reference 0006152083

Save

Rolum to Search Notify Refresh

Summary | Rolated Documents | Invoice information | Payments | Voucher Almbures | Error Summary | Voucher Approval History

Summary Bolated Desuments Invoice Information Payments <u>Veucher Allhbutes</u> Errer Summary Voucher Approval History

Voucher Style Regular Vaucher Veuchor 10 K1S40400 Business Unit SPRNT

Supplier Name COUNTY OF RIVERSIDE CA

Total Amount, 821,341 72

Invaice Date 08/01/2019

Pay Torms Noo

Schedula Payments

Find | View Att First 1 of 1 Last

Payment Information

Paymont 1

Remit to 0000200372 Lecation TAX61

Addres 2
COUNTY OF RIVERSIDE CA
INFORMATION TECHNOLOGY
1113 SPRUCE ST
RIVERSIDE, CA 92537-2429

020 27.14E.1E8 Gross Amount

Schoduled Dun 04/08/2020 Net Duc 09/02/2019 Discount Due Accounting Date 14,09/2020

Payment Comments(0) Expross Payment

Payment Inquiry

Haliday/Currency

Payment Options

Massage QS JAMIE 9137626476 Bank BOFA memod ACH Account ACH

Handling Internal Distribution/w Remit Pay Group Ex Hold Reason

Netting Not Applicable 500

Actions

Spparate Paymont Hold Payment

Supplier Bank

Mossago will appear on remitlance advice.

Schedule Payment

Achan Schedule Payment Pay

Payment Date 04/10/2020 Reference 0006215821

Return to Search Notify Rofresh

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

T Mobile



7018 0040

T-Mobile USA, Inc. 6160 Sprint Pkwy, KSOPHI0401-4CPTX, Overland Park, KS 66251 CRECEIVED RIVERSIDE COUNTS CONTROL L. 9



US POSTAGE **PITINEY BOWES

ZIP 66251 \$ 005.44⁰
02 4W
000389241 DEC. 28 2022

Rive of the Board 40', 1st Floor Rivol



cob/claimforrefund

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

					Reset Form
Claim	ant's Name:	First: Sprint Spectru	ım LP Last:		
Mailir	ng Address: PO I	Box 85022	City: Be	ellevue	-
State:	WA	Zip: 980	Contact No.: ((425) 383-7285	
A c c o c	sor's Parcel Numb	ner: Centrally Assesse	ed Property		
		rious-State Assessed	TP-WAX-	7:	m.
Tope	arty Address		City:		p:
ction	5096), I am (we a	re) herewith filing this		Supervisors of the Co	ion Code (commencing vounty of Riverside, and a
	Fiscal Year(s) Date(s) Taxes	Amount of Tax	Amount of	Total Amount
	Refund is	Paid	Claim	Penalty Claim	
	Claimed				,
	20 20	11/30/2020	\$210,732.86	\$	\$
	20 20	04/01/2021	\$210,732.86	\$	\$
	20		\$	\$	\$
	20		\$	\$	\$
	20		\$	\$	Ś
	(use attachments		the assessment) for the	year(s) as shown is (a	are) void for the followin
t the amo	e taxes and/or pen ounts herein claim nant's benefit; and	alties sought to be ref ed are correct; and no d if acting on behalf of	r the laws of the State of funded were paid within part thereof has been r f a legal entity, I am duly	four years prior to the	e filing of this claim; tha ant or to any other perso
SWILK	pelow is true and o	correct.	M . A .II		= 55%
te:	12/21/2022	Signature:	Clinis Miller	Title: SVP, T	ax L
			Page 1 of 3		84 :01 W. O. F. S.

4/12/2016

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

Frage 1989	County Us	se 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) Pald 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

Page 3 of 3

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Spectrum, 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 \$421,465.72 in taxes levied for the fiscal year 2020-21. In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was Sprint Spectrum LP.
- 2. For fiscal year 2020-21, 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 \$1,199,582.73 (See Attached) and paid by claimant in full on or about November 30, 2020 and April 1, 2021 (See Attached).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$421,465.72, 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 XIIIA, section 1 of the California Constitution.

4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Wednesday, December 21, 2022 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



Matthew Jennings
Riversale County Treasurer-Tax Collector PO EOT 12003 Rivers de, CA 92502-1205 42621 o mon 2011, 11 monte metro de, CA 32501 Edisphane (331) 555-3300 Schiffee Humbert 1 (327) 753-2653 From Area Godes 931 & 260 anily

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2020 through June 30, 2021

12/14/2020

Property Data 551 AMAGNED AREASOGNIN SHILL (5)

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SPRINT SPECTAL MED SOUSER NT PARCMAY KEDTHESPEO OWE AND PARE 45 EGIST

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State Astronol Number	Bil! Number
13 - 2720	28€
Ower Janeary	\$, 2010

PLEASE KEEP TOP FOR HON FOR YOUR RECORDS NO RECEIPTS WILL BE GIVEN - YOUR CANCELLED CHECK IS YOUR RECEIPT

IMPORTANT INFORMATION ON REVERSE SIDE

Sur Assessed Number	Ball Number		
33 - 2720	588		
DUE 02/01/2021			
PAY BY 04/12/2021	\$599,859.42		
IF PAID AFTER			
04/12/2021, ADD 10%			
PENALTY AND COST	\$60,023.98		

If paying in preson at one of our offices, bring the entie tar o borno recept wit be bruech For additional charges see item \$5 on the reverse

SIND HILS STERWITH YORK 2ND INNOVEMBER PAYMENT

RIVERSIDE COUNTY 2020-7021 SECURED STATE ASSESSED TAX BILL PARTIA: PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNCESS IST INSTALLMENT IS PAID

IMPORTANT MESSAGES

Viril our website, www.countytreasurer.osg

Land	\$4,547,082
Structures	\$4,426,229
Business Personal Property	\$57,130,885
Assossed Penelty	10
Full Taxstio Value	\$89,110,196
Exemptions - Homocwner	\$0
Exemptions - Other	\$0
Het Taxable Value	\$50 110,196
Tax Rate Per \$100 Value	11 193 552 72
Special Assessments & Fixe	d Charges 3 10% 12
Total Base Tax Amount	\$1.199,7*8 &4
19104 \$595859.42	155 10% \$591 4591 47
arrivate.	te introduction
teramper 12, 2000	474-747-32 3324

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Pay taxes online by others or by Ernal Debit card

CHECK

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Committe carriers

2nd

\$500,050 42

Installment B# Pricted On 10:14/08

State Assessed Number	Hill Number
33 - 2720	SBE
DUE 11/01/2020	
PAY BY 12/10/2020	\$599,859 42
IF PAID AFTER 12/10/2020, ADD 10%	\$59,985.92

If paying in person at one of our affices, bring she entire tar bill or on receipt will be issued for additional charges see item as on the reverse

SOSD THE STURBARD MESS IST PASCALIAN SEPARMENT

RIVERSIDE COUNTY 1020-2021 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

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Pay taxes untine by acreek or by Canda Dates and

ELECTRONIC SECOND CONTROL SECOND SECO



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1st

Installment Bit Planted On. 10/167620

Summary Babbed Documents Invoice Information Payments Youcher Attributes Error Summary Voucher Approval History

Vouchor ID K4261308 Voucher Style Regular Voucher Business Unit SPRNT

Invoice No JE072CA20TAXL1116011

Invaso Date 05/01/2020

Pay Terms Nos

8

Payment Information

Supplier Name, COUNTY OF RIVERSIDE CA

Total Amount 599,859,42

Payment 1

Remit to 0000200372 Lucation TAX31

Gross Amount Discount

Not Due 05/02/2020 Scheduled Duc 11/19/2020 Discount Due 559,859.42 USD 0.00 USD

Accounting Date 11/20/2020

Payment Commonts(0) Express Payment Haliday/Curtency

Payment inquiry

Find (View All First 1 of 1 Last

Schodulo Payments

COUNTY OF RIVERSIDE CA TREASURER TAX COLLECTOR P G BOX 12005 RIVERSIDE, CA 92502-2205 Addmss 9

Payment Options

Bank BOFA

Account ACH

Handling Internal Distributions Remit Pay Group Hold Reason

Layout

Method ACH Message QS_JAMIE 9137626476

Netting Not Applicable 30:00

Separate Payment Hold Payment ACTION

Supplier Bank

Mossage will appear on remittance advice.

Schedule Payment

Action Schodule Payment

Paymont Date 11/24/2020 Reference 0006294464

Save

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Summary | Related Decuments | Invelop Information | Payments | Voucher Attributes | Error Summary | Voucher Approval History

Summary Related Documents Invoice Information Payments Voucher Altributes Error Summary Voucher Approval History Business Unit SPRNT Invoice No JF072CA20TAXT0401003 Invoice Date 01/01/2021 Voucher ID KS594572 Vaucher Style Regular Voucher Schedule Payments Pay Terms Noo NOO Total Amount 599,859.42 Supplior Name COUNTY OF RIVERSIDE CA Find | View All First 1 of 1 Last Payment Information Payment 1 Payment Inquiry 559,259.42 USD Schedules Due 64/01/2021 Remit to 0000200372 Gross Amount Express Payment D.00 USD Net Due | 01/02/2021 Discount Location TAX01 Payment Comments(0) Discount Dee Holiday/Currency Accounting Date 04/01/2021 Address 9 COUNTY OF RIVERSIDE CA TREASURER TAX COLLECTOR POBOX 12005 RIVERSIDE, CA 92502-2205 Payment Options Supplier Bank Netting Not Applicable Pay Group Sana BOFA Hold Payment Handling Internal Distribution'w Remit LC 10 Actions Account ACH Separate Payment Layout Hold Reason Method ACH ACH Message QS JAMIE 9137626475 Massage will appear on remittance advice. Schedule Payment Payment Date 04/06/2021 Action Schedula Payment Reference 0006236815 Pay

Save

Return to Search Notify Refresh

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

T Mobile



T-Mobile USA, Inc. 7018 166160 Sprint Pkwy, KSOPHI0401-4CPTX, Overland Park, KS 66

RECEIVED RIVERSIDE COUNTY CLERK/BOARD OF SUPERVISORS

2023 JAH - 4 AM 10: 48



CIK of Board Street, 1st Flour 92501



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

					Reset	Form
Claimant's Name	First:	Sprint Spectrum	LP Last:		Photography and the page of th	
Mailing Address:	PO Box 85022		City: Be	llevue		
State: WA	TVIII	Zip: 98015	Contact No.: (425) 383-7285		

Assessor's Parcel		ntrally Assessed I	Property			
Property Address	: Various-State	Assessed	City:	Zi	p:	
In accordance with	the provisions	of Chapter 5, Ar	ticle I, of the Californi	a Revenue and Taxat	ion Code (commer	ncing with
Section 5096), I am	(we are) herew	ith filing this cla	aim with the Board of	Supervisors of the Co	ounty of Riverside,	and ask
that a refund of tax	es and/or pena	lties be made fo	or the following amou	nts:		
Fiscal Y	ear(s) D	ate(s) Taxes	Amount of Tax	Amount of	Total Amount	:
Refu	1	Paid	Claim	Penalty Claim		
Clain	ned					
2021		12/02/2021	\$77,923.16	\$	\$	_
20_21		04/04/2022	\$77,923.16	\$	\$	_
20_			\$	\$	\$	_
20			\$	\$	\$	\dashv
20			\$	\$	\$	
reasons (use attach See Attached			e assessment) for the	, (-,		
						1
I hereby declare un	der penalty of p	perjury under th	e laws of the State of	California that the fo	oregoing is true and	correct
			ded were paid within		-	
the amounts herein	claimed are co	rrect; and no p	art thereof has been r	efunded to the claim	ant or to any other	rperson
for claimant's bene	fit; 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.				202	
12 /22 /20	12	Ch	ris Miller		<u> </u>	
Date: 12/22/202	Signal			Title: SVP, T	ax	
					1-	
					<u> </u>	
			Page 1 of 3		E C	13
			_		্ন :	::35 ::35
cob/claimforrefur	d				4/12/2016	용크

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: Date: 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

Page 3 of 3

cob/claimforrefund

4/12/2016

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Spectrum 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 \$155,846.32 in taxes levied for the fiscal year 2021-22. In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was Sprint Spectrum LP.
- 2. For fiscal year 2021-22, 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 \$425,852.24 (See Attached) and paid by claimant in full on or about December 2nd, 2021 and April 4th, 2022 (See Attached).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$155,846.32, 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Thursday, December 22, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



Matthew Jennings
Riverside County Treasurer-Tax Collector
PO BOX 12005 Riverside, CA 92502-2205
4080 Lemon St {1st Floor} Riverside, CA 92501

Telephone: (951) 955-3900 Tall Free Number: 1 (877) 748-7689 from area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2021 through June 30, 2022

10/5/2021

Property Data: SEE ATTACHED BREAKDOWN SHEET(5)

Mailed to:

SPRINT SPECTRUM LP PO BOX 85022 BELLEVUE WA 98015

Urbehaldboordblabladl

	33 - 2720	SBE
	33-2720	
-1.4-07-12-1-13-1-13-1-13-1-13-1-13-1-13-1-13-	Owner Janu	ary 1, 2021

PLEASE KEEP TOP PORTION FOR YOUR RECORDS

NO RECEIPTS WILL BE GIVEN - YOUR CANCELLED CHECK IS YOUR RECEIPT

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Bill Number
33 - 2720	SBE
DUE 02/01/2022	
PAY BY 04/11/2022	\$213,173.48
IF PAID AFTER 04/11/2022, ADD 10%	
PENALTY AND COST	\$21,355.39

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.

For additional charges see item #5 on the reverse

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY
2021-2022 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

IMPORTANT MESSAGES

Visit our website: www.countytreasurer.org

Land	\$4,547,082
Structures	\$490,231
Business Personal Property	\$17,767,241
Assessed Penalty	\$0.
Full Taxable Value	\$22,804,554
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$22,804,554
Tax Rate Per \$100 Value	
Taxes	\$425,852.24
Special Assessments & Fix	ed Charges \$494.72
Total Base Tax Amount	\$426,346.96
Add 10% \$213,173,48	Add 10% \$213,173.48
penalty after December 10, 2021	penalty plus cost after April 11, 2022
	1

Check here for change of mailing address
Please provide corrections on reverse side

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK _____

No Convenience Fee applies when paying by eCheck



VISA DISCOVER

Convenience Fee Applies for Credit/Debit

Cannot be paid unless 1st installment is paid 2nd Installment Bill Printed On:

10/5/2021

Riverside County Tax Collector – 2021 Tax Year 1st Half Payment:

♥ Disp	play Document: Line Ite	em 001			
E AL V	🛦 🕭 💣 Additional I	Data			
Vendor	Same trade and the second of t	OUNTY TREASUR	ER	G/L Acc	44250010
Company Code V040 TMO USA Line Item 1 / I	, Inc. RIVERSIDE	3		Doc.	no. 1103586034
Amount Tax Code Additional Data	213,173.48 USD			Фирмиров III (18 ду и воского порожения подости подости подости подости подости подости подости подости подости	
Disc. base	213,173.48 USD	Disc. Amount	0.00		USD
Payt Terms	00	Days/percent	0 0.000	\$ 0	0.000 \$ 0
Bine Date	12/02/2021	Fixed			
Pmnt Block		Invoice ref.		1	/ 0
Pmt Method	M Pmt meth.supl. TX	Payee		· pandous · ·	
Clearing	12/13/2021 / 150181023	7			
Assignment	WIRE				
Text	CA - S099 1HP PPTX 2021			. 1	🕏 Long text

Riverside County Tax Collector – 2021 Tax Year 2nd Half Payment:

Vendor	2000058676 RI	VERSIDE CO	DUNTY TREASUR	ER	G/L A	cc 44250010
Company Code	Same Comment	BOX 1200	5			
V040 TMO USA Line Item 1 / I	(VERSIDE			Doc	. no. 1100563515
Amount	213,173.48	USD				
	213,173.40	030				
Tax Code						
Additional Data	1					
Additional Data		USD	Disc. Amount	0.00	nicus minute condensamento a servicio del condensamento del condensamento del condensamento del condensamento d	USD
Miv-4	213,173.48	USD	Disc. Amount Days/percent	0.00	\$ 0	USD 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Disc. base	213,173.48	USD			1 0	
Disc. base Payt Terms	213,173.48	USD	Days/percent		\$ 0	
Disc. base Payt Terms Bline Date	213,173.48	1 - 1	Days/percent Fixed		1	0.000 6 0
Disc. base Payt Terms Bline Date Pmnt Block	213,173.48	ı. TX	Days/percent Fixed Invoice ref. Payee		1	0.000 6 0
Disc. base Payt Terms Bline Date Print Block Print Method	213,173.48 00 04/04/2022 M Pmt meth.supl	ı. TX	Days/percent Fixed Invoice ref. Payee		1	0.000 6 0

T Mobile[®]

T-Mobile USA, Inc. PO Box 85021, Bellevue, WA 98015-8521 RECEIVED RIVERSIDE COUNTY CLERK/BOASD OF SOPERVISOR

2023 JAN -4 AM 10: 52



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U.S. POSTAGE PAID BELLEVUE, WA 98006 DEC 30, 22 AMOUNT

> \$5.44 R2304M115865-06

Supervisor

Fl.

501



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

	-			R	eset Form
Claimant's Name: Fi	rst: Sprint Spectrum	LP Last:			
Mailing Address: PO Box	85022	City	levue		1
State: WA	Zip: 98015	Contact No.: (425) 383-7285		
Assessor's Parcel Number	. 2720 Sprint Spectru	m			
	us-State Assessed	City:		_Zip:	
n accordance with the prov	isions of Chapter 5, A	rticle I, of the Californi	a Revenue and Tax	xation Code (cor	nmencing with
ection 5096), I am (we are)	herewith filing this cl	aim with the Board of	Supervisors of the	County of River	rside, and ask
hat a refund of taxes and/o	or penalties be made f	or the following amou	nts:		
Figural Vocate)	Date(s) Taxes	Amount of Tax	Amount of	Total Am	ount
Fiscal Year(s) Refund is	Paid	Claim	Penalty Clair	n	
Claimed					
20 22	12/06/2022	\$28,461.14	\$	\$	
20	NOTE: Claima	nt will file a second	Claim for Ref	fund in	
20	a similar amou	nt when the secon	d installment o	of such	
20	taxes is paid in				
20		13	3	13	
I (we) claim that the whole reasons (use attachments i See Attached I hereby declare under per that the taxes and/or pena	f necessary): nalty of perjury under	the laws of the State o	f California that th	ne foregoing is tr	ue and correct;
the amounts herein claime for claimant's benefit; and	d are correct; and no	part thereof has been a legal entity. I am duly	refunded to the ci	t on its behalf ar	nd that the title
shown below is true and co					~
		luris Miller			202
Date: 12/29/2022	0		Title: S\	/P, Tax	
	,	Page 1 of 3			
		rage 1013			
cob/claimforrefund				4/12/2016	5

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

Page 3 of 3

cob/claimforrefund

4/12/2016

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President, Taxation of Sprint Spectrum LP, PO Box 85022, Bellevue, Washington 98015, the claimant herein, hereby makes this claim for partial 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 \$28,461.14 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April 2023.] In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was Sprint Spectrum LP.
- 2. For fiscal year 2022-23, 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 \$144,142.54 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about December 6th, 2022 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$28,461.14, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:
 - 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* (1985) 37 Cal.3d 859.

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: Thursday, December 29, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

Riverside County Tax Collector – 2022 Tax Year 1st Half Payment:

Pa - Dist	olay Document: Line	e Ite	em 001				
A V	🖊 📤 👗 Additi	onal	Data				
Vendor	2000058676 RIVERSI	DE CO	DUNTY TREASUR	ER		G/L A	CC 44250010
Company Code	V040 PO BOX	1200	5				
V040 TMO USA	, Inc. RIVERSI	DE				Doc	. no. 1102311288
Line Item 1 / 1	nvolce / 31		NAME OF THE OWNER, WHEN THE OW				
Amount	72,071.27	USD					
Tax Code							
Additional Data				- Ta			nco
Disc. base	72,071.27	USD	Disc. Amount	0.		7 . [USD
Payt Terms	00		Days/percent	0	0.000	\$ 0	0.000 % 0
Bline Date	12/07/2022		Fixed				Annual Annual Control
Pmnt Block			Invoice ref.	1		11	/ 0
Pmt Method	M Pmt meth.supl.	TX	Payee			Line was	
Assignment	WIRE				Not the control of th	August and strong	
Text	CA - S099 1HP PPTX 2	022					Long text

T Mobile

T-Mobile USA, Inc. 12920 SE 38th St, Bellevue, WA 98006-1350

Riverside County Clerk of the Board of 4080 Lemon Street, 1st Floor

RECEIVED RIVERSIDE COUNTY 2023 JAH -9 AH 10: 34

Supervisors

Riverside, CA 92501



Matthew Jennings Riverside County Treasurer-Tax Collector PO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telephone: (951) 955-3900 Yoll Free Number: 1 (877) 748-2689 From area codes 951 & 760 only

9/27/2022

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

> For Fiscal Year July 1, 2022 through June 30, 2023

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to:

SPRINT SPECTRUM LP PO BOX 85022 BELLEVUE WA 98015

Helidalilian allılılılılı

Sprint Spe	trum LP
OwserJanu	ary 1, 2022
33 - 2720	\$8E
State Assessed Number	Bill Number

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

IMPORTANT INFORMATION ON REVERSE SIDE

Bill Number

33 - 2720	SBE
DUE 02/01/2023	
PAY BY 04/10/2023	\$72,071.27
IF PAID AFTER	
04/10/2023, ADD 10%	
PENALTY AND COST	\$7,245.17

If paying in person at one of our offices, bring the For additional charges see item \$5 on the reverse

State Assessed Number

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2022-2023 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

IMPORTANT MESSAGES

Visit our website: www.countytreasurer.org

Land	\$4,338,402
Structures	\$52,461
Business Personal Property	\$2,975,714
Assessed Penalty	\$0
Full Taxable Value	\$7,368,577
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$7,366,577
Tax Rate Per \$100 Value	\$144,142.54
Taxes Special Assessments & Fixed	
	\$144,142.54
Total Base Tax Amount	\$144,142.54
Add 10% \$72.071.27	Add 10% \$72.071.23
December 17, 2012	after April 10, 2023

Check here for change of mailing address Please provide corrections on reverse side

Pay taxes online by aCheck or by Credit/Debit card ELECTRONIC No Convenience Fee applies CHECK_ when paying by eCheck

VISA DISCOVER Converience Fee Applies for Credit/Debit www.countytreasurer.org

> Cannot be paid unless tst instalment is paid

2nd Installment Bill Printed On: 9/27/2022

State Assessed Number	Bill Number
33 - 2720	SBE
DUE 11/01/2022	
PAY BY 12/12/2022	\$72,071.27

IF PAID AFTER 12/12/2022, ADD 10% PENALTY

\$7,207.11

SEND THIS STUB WITH YOUR IST INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2022-2023 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

Check here for change of mailing address Please provide corrections on reverse side

Pay taxes online by aCheck or by Credit/Debit card



No Convenience Fee applies when paying by eCheck



VISA DISC YER Convenience Fee Applies for Crook/Debit

If paying in person at one of our offices, bring the entire tax bill. For additional charges see item #5 on the reverse

Installment Bill Printed On: 9/27/2022

1st

1. METHOD OF PAYMENT
Taxpayers can obtain property tax and payment information on our website: www.countytreasurer.org or by telephone at (951) 955-3900.

Payments can be made online or by telephone using credit card, debit card or Ctheck, however etheck payments are not available by phone. A convenience fee will be added to all credit/debit card payments; there are no fees for e-check

If the phone or website are unavariable, you are still responsible to make payment timely to avoid the addition of penalties. Payments made in person must be received in our office prior to 5:00 P.M. of the due date to be processed as a

By mail: PLEASE DO NOT MAIL CASH (currency or colos). By mail: PIEASE DO NOT MAIL CASH (currency or coins). Please make checks or money orders payable to: MATHIEW JENNINGS or REVESIDE COUNTY TREASURGE-TAX COLLECTOR. Please include the bill number on your check. Remittances (including electronic-checks) must be payable in U.S. dollars and drawn on a U.S. bank; otherwise, the payment will be returned and applicable penalities and feet will apply. A charge will be added to the amount owing for any check returned and be bank. We DO NOT hold postdated thecks-all checks received will be processed.

IF USING HOME BANKING: To ensure proper credit and avoid perallites, you must make payments psyable to Riverside County Treasure-Tas Collector, juckude the bild number in the account number field and it must be received by the Treasurer-Tas Collector's office on or before the delinquent date. We recommend processing 5 to 7 days before the due date.

2_PROPERTY OWNER'S RESPONSIBILITIES.
Property owners are responsible for ensuring that their
takes are paid. FAILURE, TO GRATAIN A TAX BULL DOES NOT
RELEVE THE CLABRIATY TO PAY THE TAX NOR ANY PENALTITS.
MAKE SURE THIS BILL IS TOR THE CORRECT PROPERTY;
payments on the wrong properties cannot be refunded.

Tax bills are mailed to the address on the County Assessor's records. YOU MUST NOTIFY THE ASSISSUE OF CHANGES OF ADDRESS. They can be reached at 19519 955-6200 or [800] 746-1546; or online at vivox-rhicoser.org. You may also use the back of the payment stubs on this bill to submit a change of address (see below).

If this bill is for a mobile home or other personal property, possessory interest or a water-distribution assessment, sale, removal or disposal of this property after the January ast ten date does not referre the assesses of the tax flubblity. For all other properties, if this property has been odd, please forward this bill to the new owner or relumin it the Treasurer-Tax Collector's office with the new owner's information.

3. OWNERSHIP, PROPERTY DATA, VALUES AND EXEMPTIONS
All are determined by the County Assessor. Questions about
these illems should be directed to the County Assessor, P. O.
807 751, Nerside, CA 97520-7515; by telephoring (951)
955-6200 or (800) 746-1541; or at www.riccost.org

4. TAX AMOUNTS
The "Tax Rate per \$100 Value" is the sum of the Proposition 13 1% General Property Tax limit (for distribution breakdown visit www.auditorcontroller.org/Divisions/PropertyTaxDivisi

on aspa) and any voter-approved bonded findebtedness rates of the tasing agencies listed (displayed like "XX-XXXX-D") in the "Charges Le-led by Tasing Agencies"

Agency assessments (disp'ayed f he "XX-XXXXX-FC") fall into two categories:

(1) Ad Valorem Special Assessments. These rates apply to specific value types (for example: Isnd only, or fand and structures; etc.) and are not included in the tax rate described above.

(2) The dCharge Benefit Assessments are flat-fee charges and are placed on the tax bill at the direction and by the authority of the taxing agencies fixted.

Any questions about a particular charge should be directed to the agency shown. (The County Treasurer-Tax Collector and the Auditor-Controller are not involved in determining these amounts). The phone number is provided on the front of the tax bill.

THE TREASURER-TAX COLLECTOR CANNOT CHANGE ANY AMOUNT ON THIS BILL OR STOP THE COLLECTION PROCESS. THE INSTALL MAINT MUST BE PAID IN FULL IN ORDER TO AVOID PERALTIES ADDED BY LAW.

5. INSTALLMENT DUE-DATES AND DEUNQUENT-DATES EACH INSTALLMENT'S PAYMENT MUST BE RECEIVED OR HAVE A UNITED STATES POSTAL SERVICES POSTMARK O OR BEFORE ITS DELINQUENT DATE SHOWN ON THE FRONT OF THIS BILL, Iff the delinquent date falls on a Saturday, Sunday or legal holiday, the delinquent date is the next Of THIS BULL, Iff the definquent date falls on a Saturday, Sunday or legal holiday, the desinquent date is the next business day). Payments received after the delinquency dates shown on this bill and absent a timely to postmark are considered late and penaltres will be imposed in accordance with State law. A 105 penalty is attached to each installment that remains unpaid. Additional costs, micrest, or feer feer may also be applicable for any unpaid installments.

if the Socured assessment is not paid in full by June 30th, a redemption fee will be added and interest will acroue at the rate of 1.5% per month on the unpaid tares. If the redemption amount is not paid within 5 years or an Intelligent Payment Plan is not started and kept current, the property becomes subject to the Treasurer-Tax Collector's Power of Sale and may be sold at lessale.

If the Unsecured assessment (possessory-interests, mobile homes, business personal properties, or water-distribution assessments) are not paid by the dehnquency date, appticable ensities, costs, interest will attach to the unpaid assessment. A Certificate of Len wild be recorded against the January ist lien date owner of record. (Note: The lien may affect your credit-rating). Additional enforcement actions may also be enforced.

6. IMPORTANT REMINDERS Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons: The State Controller's Office (SCO) administers the Property Tax Postponement (PTP)
program, which allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. PTP applications are accepte from October 1 to February 10 each year

Go to SCO website at www.ptp.sco.ca gov for more information, if you have any questions, can (800) 952-5661 or email postponement@sco.ca.gov.

T. ASSESSMENT APPEALS

If you disagree with the assessed value shown on this bill, you have the right to an informal successment review by contacting the Reverside County Aussoor's Office. If you and the Assessor are unable to agree on a proper assessed value pursuant to the informal review, you have the right to fire an application to appeal the assessed values with the Clerk of the Board/Division of Assessment Appeals. Application form deadlines vary according to tax bill [see below) and may be obtained from the Clerk of the Board/Division of Assessment Appeals at 4080 Lemon St., 1st Hoor, Room 127, Riverside, CA 9250-1676, or by telephone at 19511 953-9688 or at www.irxocob.org. If the original amount of this tax bills not paid by its definaguent falter, you will be subject to the definaguent charges on the adjusted amount if it is trabelled that reduced. The Assessment Appeals dead has no jurisdiction to grant or deny exemptions or to change fixed charges or Special Assessments on your tax bill.

Appeals Deadlines: Regular Assessment: July 2nd through Rovember 30th Escape Assessment: Within 60 days from the date of mailing printed on this bill or postmark thereof, whichever is later.

windhever is later. Supplemental Axessment: Within 60 days from the date the Supplemental Axessment Rotice was mailed fon the front of this tax bill), see "Axesmos' Noticed Maded on" (from milling date), an Axessment Appeal Application may be filled within 60 days of the making date of the topy-fremental tax bill only if the County Axessor did not mail a Notice of Supplemental Axessment.

Pay taxes online by eCheck or by Credit/Debit card ELECTRONIC No Convenience Fee apples CHECK_ when paying by eCheck

Marines VISA DISC YER

Convenience Fee Applies for Cred (Dabit www.countytreasurer.org

CHECK_

Pay taxes online by eCheck or by Gredit/Debit card

ELECTRONIC No Convenience Fee apples No Convenience Fee apples



when paying by eCheck

Convenience Fee Applies for Credit/Debit www.countytreasurer.org

Make checks payable to: Matt Jennings Riverside County Treasurer-Tax Collector P.O. Box 12005

Riverside, CA 92502-2205

OFFICE LOCATIONS

RIVERSIDE 4080 Lemon St 1st and 4th floor Riverside, CA

PALM DESERT 38-686 El Cerrito Rd Palm Desert, CA 92211 CASH NOT ACCEPTED TEMECULA 40935 County Center Dr Suite C

Temecula, CA

CASH NOT ACCEPTED

Call us or visit our website for current office hours and payment option information

We will forward your address change to the Assessor's office Please follow up with them if you have any questions regarding your maifing address at (951) 955-6200. PRINT CHANGE OF ADDRESS HERE

Owner's Name		
Permanent Mailing Address		
City	State	Zip
Phone Number	7	

Pay taxes online by a Check or by Gredit/Debit card

ELECTRONIC CHECK

No Converience For applies When paying by eCheck



nce Fee Applies for Credit Debt www.countytreasurer.org

Make checks payable to:

Matt Jennings

Riverside County Treasurer-Tax Collector P.O. Box 12005

Riverside, CA 92502-2205

OFFICE LOCATIONS

RIVERSIDE 4080 Lemon St 1st and 4th floor Riverside, CA

PALM DESERT 38-586 El Cerrito Rd Palm Desert, CA 92211 CASH NOT ACCEPTED TEMECULA 40935 County Center Dr Suite C Temecula, CA

CASH NOT ACCEPTED

Call us or visit our website for current office hours and payment

option information

We will forward your address change to the Assessor's office. Please follow up with them if you have any questions regarding your mailing address at (951) 955-6200. PRINT CHANGE OF ADDRESS HERE

Permanent Mailing Address

City

Owner's Name

State

Zip

Fhone Number

Signature



cob/claimforrefund

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

					Reset F	orm
Claim	ant's Name: Firs	st: Sprint Telephony	PCS Last:			
	ng Address: PO Box		City: Be	llevue		
State	1414	Zip: 98015	Contact No.: ((425) 383-7285		
Asses	sor's Parcel Number:	Centrally Assessed	Property			
Prope	erty Address: Various	s-State Assessed	City:	Zi	ip:	
acco	rdance with the provis	sions of Chapter 5, A	ticle I, of the Californi	a Revenue and Taxat	ion Code (commend	ing w
			aim with the Board of		ounty of Riverside, a	nd asl
iat a r	efund of taxes and/or	penalties be made for	or the following amou	nts:		
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amount	1
	Refund is	Paid	Claim	Penalty Claim		
	Claimed					
	20 18	11/30/2018	\$ 336,546.52	\$	\$	1
			\$	\$	\$	
	20		7			
	20		\$	\$	\$	
				\$	\$	
	20 20 20		\$ \$ \$	\$	\$	owing
easons	20 20 laim that the whole as (use attachments if r		\$	\$	\$	owing
hereb nat the	20 20 20 laim that the whole as s (use attachments if r ached y declare under penalte taxes and/or penaltiounts herein claimed	ty of perjury under the sought to be refure are correct; and no pacting on behalf of a rect.	\$ \$ e assessment) for the he laws of the State of head were paid within heart thereof has been re legal entity, I am duly	\$ year(s) as shown is (a) California that the for four years prior to the refunded to the claim.	\$ are) void for the followers bregoing is true and the filing of this claims ant or to any other	corre ; that
hereb hat the	20 20 20 laim that the whole as (use attachments if reached y declare under penalte taxes and/or penaltiounts herein claimed amant's benefit; and if below is true and corrections and corrections are taxed and corrections.	ty of perjury under the sought to be refure are correct; and no pacting on behalf of a rect.	\$ \$ e assessment) for the he laws of the State of hedd were paid within hart thereof has been r	\$ year(s) as shown is (a) California that the for four years prior to the refunded to the claim.	\$ are) void for the followers bregoing is true and the filing of this claim that the filing and that the filing are filing and that the filing are filing and that the filing are filled are filing are filing are filing are filing are filled are fil	corr ; tha pers

4/12/2016

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: Signature:	Date Referred to County Counsel: 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 \$336,546.52 in taxes levied for the fiscal year 2018-19. In support of said claim, the undersigned states:

- 1. Claimant is and at all times herein mentioned was Sprint Spectrum LP.
- 2. For fiscal year 2018-19, 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 \$1,042,596.60 (See Attached) and paid by claimant in full on or about November 30, 2018 (See Attached).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$336,546.52, 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 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Monday, October 24, 2022 at Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation

IF PAID AFTER DECEMBER 10, 2018

ADD 10% penalty DELENQUENT Is INSTALLMENT AMOUNT

RIVERSIDE COUNTY SECURED PROPERTY TAX BILL For Fiscal Year July 1, 2018 through June 30, 2019

Offices in Riverside, Palm Desert and Temecula

Visit our website: www.countytreasurer.org IMPORTANT INFORMATION ON REVERSE SIDE

JON CHRISTENSEN
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)

Рторет Data	ty	SEE ATTACHMENT			ASSES	SMENT NUMBER 33-720
		INT SPECTRUM LP			Tax Rate Area	
	SPRINT SPECTRUM 6500 SPRINT PAI OVERLAND PARK,	RKWAY, KSOPHL5A602		ex	emptions must verside County	ut ownership, values or be directed to the Assessor at (951) 955-6200.
						IOR-YEAR TAXES
Ya	bill requested by	Lean Identification	Multiple Bills		_	
СНА	RGES LEVIED BY TAXING AG	ENCIES (See Item #4 on reverse)	AMOUNT	TRAITREI SUSIR FULI EXEN NET TAX TAX Specia	JCTURES DCTURES DCTURES DE FIXTURES SS & VINES SS SERSONAL SOPERTY L VALUE IPTIONS VALUE RATE PER \$100 ES LASSESSIMENTS FIXED Charges AL AMOUNT or \$30,000, see [4] on reverts	\$1,043,389.50
	or excentee too	BODTION FOR VO	TIP DECORDS	penalty after 12/18/2018	1	enalty plus cost ther 04/19/2019
NO	RECEIPTS WILL BE ISSUE	PORTION FOR YO D - YOUR CANCELLED CH	ECK IS YOUR RECEIPT)	\$521,	694.75	\$521,694.75
P	DUE FEBRUARY 1, 2019 PAY BY APRIL 10, 2019	\$521,694.75	SEND THIS STUB WITH YOUR RIVERSIDE 2018-2019 SECURED F	E COUNTY		ASSESSMENT NUMBER 33-720 Bill Number
A	IF FAID AFTER APRIL 10, 2019		PARTIAL PAYMENTS	ARE NOT AC	CEPTED	SBE
~	ADD 10% penalty plus cost	\$52,208.10				
Y		\$573,902.85 Item#1 on reverse) at one of our offices, bring the	Check here for a chan Please provide all corns	rections on th	e reverse side.	2nd INSTALLMENT cannot be pale unless is Indies train is paid
	. h-1,112 ca h-1,241				Pay (anes of	online by eCheck, creditidebit card
					OT BAUMEUT !	C31918 ASSESSMENT NUMBER
P	DUE NOVEMBER 1, 2018 PAY BY DECEMBER 10, 20	18 \$521,694.75		E COUNTY		33-720 Bill Number
_	IF PAID AFTER	4522,052.75	PARTIAL PAYMENTS			SBE

Check here for a change of mailing address.

Please provide all corrections on the reverse side. (If over \$25,000, see Item #1 on reverse) If paying in person at one of our offices, bring this entire bill or no receipt will be issued.

\$52,169.47

\$573,864.22

Pay taxes online by eCheck, creditidebit card

INSTALLMENT



Regular Entry

	Beletad Danmark Invalor Information Burnart	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
mmary	Related Documents Invoice Information Payments	Voucher Attributes Erro	r Summary Vouche	r Approval History		
	Business Unit SPRNT	Invoice No JF089CA1	8TAXP1031002			
	Voucher ID J6428112 Voucher Style Regular Voucher	Invoice Date 10/01/2016	3			
	Total Amount 521,694.75	Pay Terms N00	N00			Schedule Payments
	Supplier Name COUNTY OF RIVERSIDE CA					
yment	nformation				Find View All	First 1 of 1
	Payment 1					
	Remit to 0000200372	Gross Amount	521,694.75 USD	Scheduled Due 11/01/2018		Payment Inquiry
	Location TAX01	Discount	0.00 USD	Net Due 10/01/2018 Discount Due		Express Payment Payment Comments(0)
	Address 2 COUNTY OF RIVERSIDE CA INFORMATION TECHNOLOGY 1113 SPRUCE ST RIVERSIDE, CA 92507-2429			Accounting Date 11/01/2018		Holiday/Currency
Payme	nt Options					
	Bank BOFA	Pay Group		Netting Not Applicat	ole	Supplier Bank
	Account ACH	Handling Internal	Distribution/w Remit	L/C ID	Actions	Hold Payment Separate Payment
	Method ACH ACH Layout Message QS JAMIE 9137626476	Hold Reason				Separate Payment
Message	e will appear on remittance advice.					
Schedu	le Payment					
	Action Schedule Payment Pay	Payment Date 11/05/2018 Reference 000598989	3			
S	ave					

Requiar Entry

Summary Related Docum	nents Invoice Information	Payments	Voucher Attributes	Error Summary	Voucher A	Approval History			
Business Unit Voucher ID Voucher Style Total Amount	J6428111 Regular Voucher		Invoice Date 10		1				Schedule Payments
	COUNTY OF RIVERSIDE CA		Pay Terms _N (00 NOU					Schedule Payments
Payment Information								Find View All	First 1 of 1 Las
Payment	1							,	
Location Address	74.0	Y	Gross Amount Discount	521,694.75 0.00	USD	Scheduled Due Net Due Discount Due Accounting Date	10/01/2018		Payment Inquiry Express Payment Payment Comments(0) Holiday/Currency
Account Method		Layout	Pay Group Handling Hold Reason	Internal Distribution/w	Remit		ting Not Applica	able Actions	Supplier Bank Hold Payment Separate Payment
Message will appear on red Schedule Payment Action Pay			Payment Date 11/0 Reference 000						
Save Return to Search Summary Related Document	Notify Refresh	nts Voucher A	ttributes Error Summ	nary Voucher Approva	l History				

CERTIFIED MAIL

T Mobile[®]





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1177 HOV -7 AM 11: 12

Riverside County Clerk of the Board 4080 Lemon Street, 1st. Floor Riverside, Ca 92501







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

			TORRESOND OF TA	ATTIVIZION (S)	_	
						Reset Form
Claim	ant's Name: F	irst: T-Mobile West L	LC Last:			
Maili	ng Address: PO Bo	x 85021	City: Be	llevue		
State	: <u>WA</u>	Zip: 98015		(425) 383-7285		
Asses	sor's Parcel Number	: 2748 T-Mobile			· · · · · · · · · · · · · · · · · · ·	
Prope	erty Address: Vario	us-State Assessed	City:	Zi	p:	
Section	5096), I am (we are)	herewith filing this cl	ticle I, of the Californi aim with the Board of or the following amou	Supervisors of the Co	on Code (co ounty of Rive	mmencing wit rside, and ask
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total An	nount
	Refund is	Paid	Claim	Penalty Claim	Total All	louite
	Claimed			, charty classifi		
	20_19	12/03/2019	\$287,515.41	\$	\$	
	20 19	04/09/2020	\$287,515.41	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
	20		\$	\$	\$	
(we) cl easons See Atta	(use attachments if	assessment (part of the necessary):	e assessment) for the	year(s) as shown is (a	re) void for t	he following
nat the ne amo or claim	taxes and/or penalt ounts herein claimed	ies sought to be refun are correct; and no pa acting on behalf of a l	e laws of the State of ded were paid within art thereof has been re egal entity, I am duly a	four years prior to the funded to the claima	e filing of thi int or to any	other person
ate:	12/20/2022	Signature:	ris Miller	Title: SVP, Ta	x	(C)

Page 1 of 3

cob/claimforrefund

4/12/2016

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 Count	ty 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(8).

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

Page 3 of 3

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 \$575,030.82 in taxes levied for the fiscal year 2019-20. In support of said claim, the undersigned states:

- Claimant is and at all times herein mentioned was T-Mobile West LLC, a limited liability company duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 12920 SE 38th St. Bellevue, King County, Washington.
- 2. For fiscal year 2019-20, 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 \$1,727,394.30 (Exhibit 1) and paid by claimant in full on or about December 3rd, 2019 and April 9th, 2020 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$575,030.82 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Tuesday, December 20, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

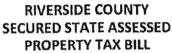


10/9/2019

Jon Christensen Riverside County Treasurer - Tax Collector

PO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telephone: (951) 955-3900 Toll Free Number: 1 (877) 748-2689 From area codes 951 & 760 only



For Fiscal Year July 1, 2019 through June 30, 2020

Property Data: SEE ATTACHED BREAKOOWN SHEET(S)

Mailed to:

T-MOBILE

12920 SE 38TH STREET BELLEVUE WA 98006

Heladadallundbundladard

State Assessed Number	Bill Number
33 - 2748	SBE
Owner Janua	ry 1, 2019
T-Mobile W	est, LLC

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

IMPORTANT INFORMATION ON REVERSE SIDE

Please provide corrections on reverse side DUE 02/01/2020 \$863,697,15 PAY BY 04/10/2020 IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST \$86,407.75 **DELINQUENT 2nd INSTALLMENT** AMOUNT \$950,104.90

For additional charges are item #5 on reverse

Check here for change of mailing address

RIVERSIDE COUNTY 2019-2020 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

IMPORTANT MESSAGES	

Land	\$5,983,025 \$35,291,419
Business Personal Property	\$56,798,453
Assessed Penalty	\$0
Full Taxable Value	\$98,072,897
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$98,072,897
Tax Rate Per \$100 Value Taxes Special Assessments & Fixer	\$1,727,387.36 d Charges \$6.94
Total Base Tax Amount	\$1,727,394.30
	£000 007 4E
Add 10% \$883,697,15 penalty after December 10, 2019	Add 10% \$863,097.15 penalty plus cost after April 10, 2020
\$863,697.15	\$863,697.15

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 2748	SBE

Pay taxes online by e-Check or by Credit/Debit card

ELECTRONIC CHECK

No Convenience Fee applies when paying by e-Check



VISA DISCOVER

Convenience Fee Applies for Gredit/Dobit www.countytreasurer.org

> Cannot be paid unless 1st installment is paid

2nd Installment Bill Printed On: 10/9/2019

Riverside Tax Collector – 2019 Tax Year 1st Half Payment:

Disp	olay Document: Line Item (701					
i	🛕 🕭 📸 Additional Data						
fendor	[2000058676] RIVERSIDE COUN	NTY TREASURER			G/L Acc	4425	0010
Company Code	V040 PO BOX 12005					10000 TO 1000	
VO40 TMO PCS H	oldings LLC RIVERSIDE				Do	c. no. 1102	546006
Line Item 1 / In	voice / 31						
Amount	863,697.15 USD						
Tax Code							
Tax Code Additional Data Disc. base	863, 697.15 USD	Disc. Amount	0.0	00		USD	
Additional Data	863, 697.15 USD	Disc. Amount Days/percent	0.0	0.000	% 0	USD 0.000	% 0
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Riverside Tax Collector - 2019 Tax Year 2nd Half Payment:

Disp	olay Document	t: Line Item	001				
₽ 2 🗚 🔻	🛕 🚨 📸 Ad	ditional Data					
'endor	2000058676	RIVERSIDE COL	INTY TREASURER			G/L Acc	44250010
ompany Code	V040	PO BOX 12005					
040 TMO PCS H	loldings LLC	RIVERSIDE				Doc	. no. 1100682011
Line Item 1 / In	voice / 31						
Amount	863,697.15	USD					
Tax Code							
Additional Data Disc. base	863,697.15	USD	Disc. Amount	0.6	00		USD
Payt Terms	00		Days/percent	0	0.000	8 0	0.000 % 0
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Clearing	04/15/2020	/ 150045601	3				
Assignment	WIRE						
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	0.16	CLAIM	FOR REFUND OF TA	X PAYMENT(S)		
					R	eset Form
Claima	ant's Name: First	t: T-Mobile West L	LC Last:			
Mailin	Mailing Address: PO Box 85021 City: Bellevue					
State:	WA	Zip: <u>98015</u>	Contact No.: ((425) 383-7285		
Assess	sor's Parcel Number:	2748 T-Mobile				
		State Assessed	City:	Zi	p:	
n accord	dance with the provisi	ons of Chapter 5, A	rticle I, of the Californi	a Revenue and Taxati	on Code (com	mencing wi
			aim with the Board of or the following amou		ounty of River	side, and ask
[Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Am	ount
	Refund is	Paid	Claim	Penalty Claim		
	Claimed					
Ì	20 20	12/03/2020	\$331,556.80	\$	\$	
Ì	20 20	04/02/2021	\$331,556.79	\$	\$	
Ì	20		\$	\$	\$	
Ī	20		\$	\$	\$	
Ī	20	The state of the s	\$	\$	\$	***************************************
	(use attachments if ne		e assessment) for the	year(s) as shown is (a	re) void for th	ne following
AT-100						
hereby	declare under penalty	y of perjury under th	ne laws of the State of	California that the fo	regoing is tru	e and correc
			nded were paid within			
for claim	unts herein claimed a nant's benefit; and if a pelow is true and corre	cting on behalf of a	art thereof has been r legal entity, I am duly	efunded to the claima authorized to act on i	ant or to any o	that the tit
	12/21/2022		Luris Miller	TILL SVD T		0

Page 1 of 3

Title: SVP, Tax

Date:

Signature:

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 Us	se Only	Print Form
Data Bassiund	Data Pafarrad to 6	Sounty Sounsel	
Date Received:	Date Referred to 0	•	
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

Page 3 of 3

4/12/2016

CLAIM FOR REFUND OF PROPERTY TAXES

Board of Supervisors, County of Riverside, California.

The undersigned, as Senior Vice President, Taxation of T-Mobile To: 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 \$663,113.59 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$1,887,364.90 (Exhibit 1) and paid by claimant in full on or about December 3rd, 2020 and April 2nd, 2021 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$663,113.59 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Tuesday, December 20, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

Riverside County Tax Collector - 2020 Tax Year 1, Half Payment:

verside County Tax Colle	Additional Data	TREASURER	G/L ACC 44250010
b00005	9676 RIVERSIDE PO BOX 12005		Doc. no. 1102594262
Vendor [vo40]	PO 0.		
Company Code V040	IS LLC RIVERSIDE		and productions and the control of t
	131		
1 - 2 1 1 111401-	,685.92 USD		
Amount			
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Additional Data	43,685.92 USD	Disc. Amount Days/percent	0.00 USD 0.000 \$ 0 0.000 \$ 0
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Riverside County Tax Collector – 2020 Tax Year 2nd Half Payment:

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	🛦 📤 📸 Add	ditional	Data			
Vendor	2000058676 TRIVER	RSIDE CO	OUNTY TREASUR	ER	G/L A	cc 44250010
Company Code	VO40 PO BO	OX 1200)5			
V040 TMO PCS	Holdings LLC RIVER	RSIDE			Doc	. no. 1100686073
Line Item 1 / Ir	voice / 31			EPARTEEN JOSEPH ANN ANN ANN ANN ANN ANN ANN ANN ANN AN		
Amount	943,685.92	USD				
Tax Code						
	encedor a conforma d					
Additional Data						
Disc. base	943,685.92	USD	Disc. Amount	0.00		USD
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Bline Date	04/02/2021		Fixed			
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Assignment	WIRE					
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T Mobile[®]

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



9489 0090 0027 6428 6



US POSTAGE -- PITNEY BOWES

ZIP 98006 \$ 005.440
02 4W
0000389239 DEC 22 2022

Riverside County Clerk of the Board of Supervisors 4080 Lemon Street, 1st Floor Riverside. CA 92501 TCEINED / PINERSIDE COUNTY



Matthew Jennings Riverside County Treasurer-Tax Collector PO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telephone: (951) 955-3900 Toll Free Number: 1 (877) 748-2639 From area codes 951 & 760 only

RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

For Fiscal Year July 1, 2020 through June 30, 2021

10/14/2020

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to:

T-MOBILE

12920 SE 38TH STREET BELLEVUE WA 98006

Unterletteetteetteetteett

State Assessed Number	Blll Number =
33 - 2748	SBE
Onser Jan	uary-1, 2020
T-Mobile	West LLC

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Bill Number
33 - 2748	SBE
DUE 02/01/2021	To provide the
PAY BY 04/12/2021	\$943,685.92
IF PAID AFTER	
04/12/2021, ADD 10%	
PENALTY AND COST	\$94,406.63

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued. for additional charges see item #5 on the reverse

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2020-2021 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNIESS 15T INSTALLMENT IS PAID

IMPORTANT MESSAGES

Visit our website: www.countytreasurer.org

Land	\$5,983,025		
Structures	\$39,187,776		
Business Personal Property	\$58,843,754		
Assessed Penalty	\$0		
Full Taxeble Value	\$104,014,555		
Exemptions - Homeowner	\$0		
Exemptions - Other	\$0		
Net Taxable Value	\$104,014,555		
Tax Rale Per \$100 Value			
Taxes	\$1,887,364.90		
Special Assessments & Fixed	Charges \$6.94		
Yotal Base Tax Amount	\$1,887,371,84		
Add tox \$943,685.92	Add 10% \$943,685.92		
penatry after	penaky plus cost after April 12, 2021		
December 10, 2020	3 TEL APLE 12, 2021		

Check here for change of mailing address
Please provide corrections on reverse side

\$943,685.92

Pay taxes online by eCheck or by Gredit/Debit card ELECTRONIC No Converience Fee applies when paying by eCreck

VISA DECEVER Convenience Fee Applies for Credit Debit

Cannot be paid unless

2nd Installment Bill Printed On: 10/14/2020

\$943,585.92

State Assessed Number	Bill Number
33 - 2748	SBE
DUE 11/01/2020	
PAY BY 12/10/2020	\$943,685.92
A N Hall Has	
IF PAID AFTER 12/10/2020, ADD 10%	\$94,368.57

if paying in person at one of our offices, bring the entire tax bill or no receipt will be issued. for additional charges see item #5 on the reverse SEND THIS STOR WEER YOUR 1ST INSTALLMENT PAYMENT

RIVERSIDE COUNTY 2020-2021 SECURED STATE ASSESSED TAX BILL PARTIAL PAYMENTS ARE NOT ACCEPTED

_	Check here for change of mailing address
_	Please provide corrections on reverse side

Pay taxes online by eCheck or by CrediuDebit card ELECTRONIC

No Convenience Fee applies when paying by eCheck



Convenience Fee Applies for Credit/Debá www.countytreasurer.org

1st

Installment Biil Printed On: 10/14/2020

TMobile RECEIVED/RIVERSIDE COUNTY SEES SMEHT APPEALS CIVISIENT CLERK/BOARD OF SLIPERVISORS

PO Box 85021, Bellevue, WA 98015-8521

T-Mobile USA, Inc.

2022 DEC 29 AM II: 02





Riverside Country Cler 4080 Lemon St Riverside,



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

	02,1111	- CARACTORD OF TA	ATAINEITI(3)		
				Rese	t Form
Claimant's Name: First	: T-Mobile West L	LC Last:			
Mailing Address: PO Box 8	5021	City: Be	llevue		
State: WA	Zip: <u>98015</u>	Contact No.: ((425) 383-7285	•	
Assessor's Parcel Number:	2748 T-Mobile	***************************************			
	State Assessed	City:	Zi	p:	
accordance with the provisi	ons of Chapter 5, Aı	rticle I, of the Californi	a Revenue and Taxati	ion Code (comme	ncing v
ection 5096), I am (we are) he	erewith filing this cl	aim with the Board of	Supervisors of the Co		
nat a refund of taxes and/or p	penalties be made fo	or the following amou	nts:		
Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total Amour	
Refund is	Paid	Claim	Penalty Claim	Total Amour	it
Claimed	raiu	Claim	renally Claim		
20 21	12/02/2021	\$405,156.34	\$	\$	-
20 21	04/04/2022	\$ 405,156.34	\$	\$	\dashv
20		\$	\$	\$	\dashv
20		\$	\$	\$	
20		\$	\$	\$	
we) claim that the whole ass easons (use attachments if ne ee Attached		e assessment) for the	year(s) as shown is (a	re) void for the fo	ollowing

nereby declare under penalty	of perjury under th	ne laws of the State of	California that the fo	regoing is true ar	d corre
nat the taxes and/or penalties	s sought to be refun	ided were paid within	four years prior to th	e filing of this cla	im; that
ne amounts herein claimed ar	re correct; and no p	art thereof has been r	efunded to the claim	ant or to any othe	er perso
or claimant's benefit; and if a	cting on behalf of a	legal entity, I am duly	authorized to act on i	its behalf and tha	t the tit
nown below is true and corre	ct.				
12/20/2022	(Liris Miller	OVD T		

Page 1 of 3

cob/claimforrefund

Date:

12/20/2022

Signature:

4/12/2016

Title:

SVP, Tax

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: Signature:	Date Referred to County Counsel: 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

Page 3 of 3

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 \$810,312.68 in taxes levied for the fiscal year 2021-22. In support of said claim, the undersigned states:

- Claimant is and at all times herein mentioned was T-Mobile West LLC, a limited liability company duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 12920 SE 38th St. Bellevue, King County, Washington.
- 2. For fiscal year 2021-22, 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 \$2,214,190.64 (Exhibit 1) and paid by claimant in full on or about December 2nd, 2021 and April 4th, 2022 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$810,312.68 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 XIIIA, section 1 of the California Constitution.
- 4. No refund of said taxes, or any part thereof, has been previously made.

I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

Dated: Tuesday, December 20, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation



Matthew Jennings Riverside County Treasurer-Tax Collector

PO BOX 12005 Riverside, CA 92502-2205 4080 Lemon St (1st Floor) Riverside, CA 92501

Telephone: (951) 955-3900 Toll free Number: 1 (877) 748-2689 From area codes 951 & 760 only RIVERSIDE COUNTY SECURED STATE ASSESSED PROPERTY TAX BILL

> For Fiscal Year July 1, 2021 through June 30, 2022

10/5/2021

Property Data: SEE ATTACHED BREAKDOWN SHEET(5)

Mailed to:

T-MOBILE

12920 SE 38TH STREET BELLEVUE WA 98006

Hillertallinitaria (Interit

State Assessed Number	Bill Number
33 - 2748	SBE
Owner Janua	ry 1, 2021
T-Mobile W	est, LLC

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

IMPORTANT INFORMATION ON REVERSE SIDE

State Assessed Number	Bill Number
33 - 2748	SBE
DUE 02/01/2022	
PAY BY 04/11/2022	\$1,107,098.79
IF PAID AFTER 04/11/2022, ADD 10% PENALTY AND COST	\$110,747.92

If paying in person at one of our offices, bring the entire tax bill or no receipt will be issued.
For additional charges see Item #5 on the reverse

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

RIVERSIDE COUNTY
2021-2022 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

CANNOT BE PAID UNLESS 1ST INSTALLMENT IS PAID

Check here for change of mailing address
Please provide corrections on reverse side

\$1,107,098.79

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK _____ No Convenience Fee applies when paying by eCheck

Abdeitad VISA DISCOYER

Convenience Fee Applies for Credit/Debit

Cannot be paid unless
1st installment is paid

2nd Installment BIII Printed On: 10/5/2021

\$1,107,098.79

Visit our website: www.countytreasurer.org				
IMPORTANT MESSAGES	_			

Land Structures Business Personal Pro	perty		\$5,98 45,58 67,03	55,5	91
		2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-	

Land Structures	\$5,983,025 \$45,555,591
Business Personal Property	\$67,032,159
Assessed Penalty	\$0
Full Taxable Value	\$118,570,775
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$118,570,775
Tax Rate Per \$100 Value Taxes Special Assessments & Fixed	\$2,214,190.64 d Charges \$6.94
Total Base Tax Amount	\$2,214,197.58
Add 10% \$1,107,098,79 penalty after December 10, 2021	Add 10% \$1,107,098,79 penalty plus cost after April 11, 2022

Riverside County Tax Collector – 2021 Tax Year 1st Half Payment:

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Company Code	V040 PO	BOX 1200)5			
V040 TMO USA	, Inc. RIV	ERSIDE			Doc	. no. 1103586025
Line Item 1 / I	nvoice / 31					
Amount	1,107,098.79	USD				
Tax Code						
Additional Data	1,107,098.79	USD	Disc. Amount	0.00		USD
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Riverside County Tax Collector – 2021 Tax Year 2nd Half Payment:

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TMobile ASSESSMENT APPEALS DIVISION OLERA/30 ARB OF SUPERVISORS

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

2023 JAN -3 AM II: 03



abel 890-PB, Oci. 2015 Piney Bowes

US POSTAGE PITNEY BOWES ZIP 98006 \$ 005.20 0000389239 DEC. 23 2022

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



cob/claimforrefund

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

						Reset Forr
Claim	ant's Name: Fir	rst: T-Mobile West LI	LC Last:			
Mailir	ng Address: PO Box	85021	City: Bel	levue		
State	: WA	Zip: 98015	Contact No.: ((425) 383-7285		
A	sor's Parcel Number:	2748 T-Mobile				
		s-State Assessed	City:	71	p:	
				,		
ection	5096), I am (we are)	herewith filing this cl	rticle I, of the California aim with the Board of S or the following amour	Supervisors of the Co		Ū
	Fiscal Year(s)	Date(s) Taxes	Amount of Tax	Amount of	Total An	nount
	Refund is	Paid	Claim	Penalty Claim		
	Claimed					
	20_22	12/06/2022	\$597,673.61	\$	\$	
	20	NOTE: Claimar	nt will file a second	Claim for Potun	din	
	20	* 1				
	20	lla cimilar amour	nt whom the account			
	20	4 1	nt when the second	installment of s	ucn —	
	20	taxes is paid in	April 2023.	3	13	
easons	20 20 laim that the whole a 5 (use attachments if	taxes is paid in		3	13	the followi
hereb	20	taxes is paid in assessment (part of the necessary): Ity of perjury under the ies sought to be refurare correct; and no p	April 2023. e assessment) for the value of the laws of the State of inded were paid within art thereof has been re	year(s) as shown is (a California that the fo four years prior to the	ore) void for oregoing is true filing of the	ue and cor is claim; th y other per
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4/12/2016

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:Signature:	_ Date Referred to County Counsel: 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

Page 3 of 3

cob/claimforrefund

4/12/2016

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 partial 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 \$597,673.61 in taxes levied for the fiscal year 2022-23 and paid by claimant to said County in the first of two installment payments for that fiscal year. [NOTE: Claimant will file a second Claim for Refund in a similar amount when the second installment of such taxes is paid in April 2023.] In support of said claim, the undersigned states:

- Claimant is and at all times herein mentioned was T-Mobile West LLC, a limited liability company duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 12920 SE 38th St, Bellevue, King County, Washington.
- 2. For fiscal year 2022-23, 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 \$3,026,941.36 (Exhibit 1). The first installment of such taxes was timely paid by claimant in full on or about December 6th, 2022 (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$597,673.61, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reason:

- 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* (1985) 37 Cal.3d 859.
- 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: Thursday, December 29, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

Riversiale County Clerk of Board of Supervisors 4080 Lewon St, 197 Pl

Riverside, CA 92501

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Front Counter Coverage for COB

A few friendly reminders for front counter coverage while Sue is out.

Please remember to open the Mail if Sue and Christine are both out:

- 1) Clock in the Front of the 1st page and the envelope avoid printed areas
 - a) Form 700s (Front Top Right of each Cover Page)
 - b) Claims / Summons / Subpoenas / AAB Applications (Bottom Right)
 - c) ABC (Alcoholic Beverage Control) Application (Back side)
 - d) (Do Not Clock in Agreements / Original Documents / 'Clerks Copy')
 - e) If questioning where to Clock In or How to process, please ask Breanna or Tammymae beforehand
- 2) All **Agenda backup** documents go in Breanna's inbox. (Do Not Clock Originals)
- 3) **Pick Up Bins** Department Items are in their individual bins so please make sure you grab the correct department items for staff picking up.
 - a) (Sometimes Items will be at the front counter instead of a pickup bin because they are too large or the requesting department does not have a pickup bin).
 - b) Person picking up documents will sign & leave top sheet (Please File in Top Right cabinet under Mail Bins.)
- 4) Form 700s go in April's inbox (after each Cover Page & Envelope are Clocked In).
- 5) Claims, Subpoena and Summons go in Joseph's inbox. (Subpoenas for Records must go to the department housing the records ask Joseph before accepting if questionable.)
 - a) Make sure when receiving Summons where it says "On behalf of" the County of Riverside is mentioned. If not, we cannot accept the Summons and they need to serve the individual person.
 - b) Pitches Motions are served across the street at Sheriff Administration (4095 Lemon St. [5th Floor] Information Services Bureau)
- 1) On Fridays, please make sure the COB phones are transferred to the AAB line and that the bell is out. You do not need to sit at the front counter on Fridays if Sue and Christine are both out, but when you go on break or lunch you do need to make sure your coverage is listening to the bell and answering the phones.
- 2) If you receive a **records request** please send them to April and she will assign a staff member to handle the request.
- 3) Lisa handles Taxi Cab / Non-Emergency Vehicle Permits
 - a) (Applications & Instructions in Right Desk Drawer at Front Counter)

MISCELLANEOUS:

Noise Ordinance – We may get a lot of calls on the PENDING Amendment to Ordinance 847

• Refer to Planning (Short-Term Rentals 5-4631) and County Counsel (5-6300)