

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



ITEM: 2.6
(ID # 21565)

MEETING DATE:
Tuesday, May 02, 2023

FROM : AUDITOR CONTROLLER:

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


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/19/2023

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
Nays: None
Absent: None
Date: May 2, 2023
xc: Auditor-Controller

Kimberly A. Rector
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$0	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
SOURCE OF FUNDS:			Budget Adjustment:	No
			For Fiscal Year:	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, XIII A and various Revenue and Taxation Codes directs the counties on the property tax process, including State assessed unitary property. The Auditor-Controller's Office has received 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 Perez, Principal Management Analyst 4/21/2023

Claim for Refund of Tax Payments

Assessee	Co.	Year	Claim	Date Received	
				By County	By Auditor Controller's Office
AT&T Communications	33-310	2018-19	\$ 43,765.00	11/22/2022	11/23/2022
AT&T Communications	33-310	2019-20	\$ 47,143.00	1/6/2023	2/23/2023
AT&T Communications	33-310	2020-21	\$ 49,279.00	1/6/2023	2/23/2023
AT&T Communications	33-310	2021-22	\$ 46,047.00	1/6/2023	2/23/2023
AT&T Communications	33-310	2022-23	\$ 25,406.00	1/12/2023	2/23/2023
AT&T Mobility LLC	33-606	2018-19	\$ 566,856.00	11/22/2022	11/23/2022
AT&T Mobility LLC	33-606	2019-20	\$ 715,495.00	1/6/2023	2/23/2023
AT&T Mobility LLC	33-606	2020-21	\$ 803,470.00	1/6/2023	2/23/2023
AT&T Mobility LLC	33-606	2021-22	\$ 824,063.00	1/6/2023	2/23/2023
AT&T Mobility LLC	33-606	2022-23	\$ 505,609.00	1/12/2023	2/23/2023
Lumen Technologies (formerly CenturyLink)	33-463	2018-19	\$ 88,353.18	11/8/2022	11/22/2022
Lumen Technologies (formerly CenturyLink)	33-463	2019-20	\$ 90,514.00	1/12/2023	2/23/2023
Lumen Technologies (formerly CenturyLink)	33-463	2020-21	\$ 97,185.62	1/12/2023	2/23/2023
Lumen Technologies (formerly CenturyLink)	33-463	2021-22	\$ 93,224.54	1/12/2023	2/23/2023
Lumen Technologies (formerly CenturyLink)	33-463	2022-23	\$ 112,749.58	1/12/2023	2/23/2023
Pacific Bell (AT&T California)	33-279	2018-19	\$ 552,961.00	11/22/2022	11/23/2022
Pacific Bell (AT&T California)	33-279	2019-20	\$ 525,157.00	1/6/2023	2/23/2023
Pacific Bell (AT&T California)	33-279	2020-21	\$ 618,797.00	1/6/2023	2/23/2023
Pacific Bell (AT&T California)	33-279	2021-22	\$ 823,320.00	1/6/2023	2/23/2023
Pacific Bell (AT&T California)	33-279	2022-23	\$ 547,933.00	1/12/2023	2/23/2023
Sprint Communications Company, L.P.	33-214	2018-19	\$ 27,043.16	11/7/2022	11/22/2022
Sprint Communications Company, L.P.	33-214	2019-20	\$ 27,746.58	1/4/2023	2/23/2023
Sprint Communications Company, L.P.	33-214	2020-21	\$ 30,216.40	1/4/2023	2/23/2023
Sprint Communications Company, L.P.	33-214	2021-22	\$ 50,140.90	1/4/2023	2/23/2023
Sprint Communications Company, L.P.	33-214	2022-23	\$ 24,341.58	1/9/2023	2/23/2023
Sprint Telephony PCS, L.P. (Sprint Spectrum L.P.)	33-720	2018-19	\$ 336,546.52	11/7/2022	11/22/2022
Sprint Spectrum L.P.	33-720	2019-20	\$ 413,632.19	1/4/2023	2/23/2023
Sprint Spectrum L.P.	33-720	2020-21	\$ 421,465.72	1/4/2023	2/23/2023
Sprint Spectrum L.P.	33-720	2021-22	\$ 155,846.32	1/4/2023	2/23/2023
Sprint Spectrum L.P.	33-720	2022-23	\$ 28,461.14	1/9/2023	2/23/2023
T-Mobile West LLC	33-748	2019-20	\$ 575,030.82	12/29/2022	2/23/2023
T-Mobile West LLC	33-748	2020-21	\$ 663,113.59	12/28/2022	2/23/2023
T-Mobile West LLC	33-748	2021-22	\$ 810,312.68	1/3/2023	2/23/2023
T-Mobile West LLC	33-748	2022-23	\$ 597,673.61	1/9/2023	2/23/2023
			\$ 11,338,899.13		



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

Reset Form

Claimant's Name: First: AT&T Communications Last: _____
Mailing Address: 1010 Pine 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 assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁸</u>	12/04/2018	\$43,765.00	\$	\$43,765.00
<u>20</u>		\$	\$	\$
<u>20</u>		\$	\$	\$
<u>20</u>		\$	\$	\$
<u>20</u>		\$	\$	\$

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

SEE ATTACHED

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

Date: 11/15/2022 Signature:  Title: AVP 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: _____ 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 XIII A, section 1 of the California Constitution.

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

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

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

Name: Gary Hunter

Title: AVP TAX

Signature: 



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

TREASURER-TAX COLLECTOR
4080 Lennon 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

Address Owner, JAN 1, 2018 AT&T COMMUNICATIONS

EFT

ASSESSMENT NUMBER

33-310

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.

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

Table with 3 columns: Tax bill requested by, Loan Identification, Multiple Bills

Table with 2 columns: CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse), AMOUNT

Table with 2 columns: LAND STRUCTURES TRADE FIXTURES TREES & VINES, BUSINESS PERSONAL PROPERTY, FULL VALUE EXEMPTIONS, NET VALUE, TAX RATE PER \$100 VALUE TAXES, Special Assessments & Fixed Charges, TOTAL AMOUNT If over \$50,000, see Item #1 on reverse

Table with 2 columns: Add 10% penalty after 12/10/2018, Add 10% penalty plus cost after 04/10/2019

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

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502						Payment # 35230918 Payment Date: 12/4/2018 Payment Amount: \$68,418.24 Payment Status: RECONCILED					
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	PT60646-329312	12/3/2018	68,418.24	USD	\$0.00	68,418.24	35230918		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502						Payment # 35607623 Payment Date: 4/4/2019 Payment Amount: \$68,418.24 Payment Status: RECONCILED					
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	PT61776-347576	4/3/2019	68,418.24	USD	\$0.00	68,418.24	35607623		CFAS



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

Reset Form

Claimant's Name: First: AT&T Communications Last: _____
Mailing Address: 1010 Pine 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 assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁹</u>	<u>12/04/2019</u>	<u>\$ 47,143.00</u>	<u>\$</u>	<u>\$ 47,143.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: *[Signature]* Title: AVP TAX

RECEIVED / COUNTY OF RIVERSIDE
JAN - 6 AM 10:58

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 \$ 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 XIII A, section 1 of the California Constitution.

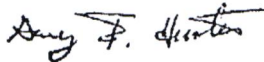
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Name: Gary Hunter

Title: AVP TAX

Signature: 



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

10/9/2019

**RIVERSIDE COUNTY
 SECURED STATE ASSESSED
 PROPERTY TAX BILL**
 For Fiscal Year July 1, 2019
 through June 30, 2020

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: **AT&T COMMUNICATIONS**
 C/O PROPERTY TAX DEPARTMENT
 1010 PINE STREET, 9E E 05
 SAINT LOUIS MO 63101



State Assessed Number	Bill Number
83 - 2910	SBE
Owner January 1, 2019	
AT&T COMMUNICATIONS	

IMPORTANT MESSAGES

Land	\$3,169,877
Structures	\$1,534,881
Business Personal Property	\$3,412,073
Assessed Penalty	\$0
Full Taxable Value	\$8,106,831
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$8,106,831
Tax Rate Per \$100 Value	
Taxes	\$142,548.84
Special Assessments & Fixed Charges	\$59.34
Total Base Tax Amount \$142,608.18	
Add 10% penalty after December 10, 2019	\$71,304.00
Add 10% penalty plus cost after April 10, 2020	\$71,304.00

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

IMPORTANT INFORMATION ON REVERSE SIDE

Owner's Name _____
 Permanent Mailing Address _____
 City _____ State _____ Zip _____
 Phone Number _____
 Signature _____

OFFICE LOCATIONS

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

PALM DESERT
 40836 County Center Dr
 Suite C
 Temecula, CA

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

Make checks payable to:
 Jon Christensen
 Riverside County Treasurer-Tax Collector
 P.O. Box 12005
 Riverside, CA 92502-2205

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

ELECTRONIC CHECK

No Convenience Fee applies when paying by e-Check

AMERICAN EXPRESS VISA MASTERCARD DISCOVER

Convenience Fee Applies for Credit/Debit

www.countytreasurer.org

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE CA 92502		Payment #: 37306131 Payment Date: 12/4/2019 Payment Amount: \$71,304.06 Payment Status: RECONCILED																			
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	8762880-262866	12/3/2019	\$71,304.06	USD	\$0.00	\$71,304.06	27206131		CFAS										

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE CA 92502		Payment #: 37543720 Payment Date: 4/8/2020 Payment Amount: \$71,304.39 Payment Status: RECONCILED																			
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	8763772-387576	4/9/2020	\$71,304.09	USD	\$0.00	\$71,304.09	27846720		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,

GH by DAP

Gary Hunter
AVP TAX

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS
2023 JAN -4 AM 10:50

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

CERTIFIED MAIL®



7020 0640 0001 2794 9928

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS



0000

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

Claimant's Name: First: AT&T Communications Last: _____
Mailing Address: 1010 Pine 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 assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²⁰</u>	<u>12/01/2020</u>	<u>\$ 49,379.00</u>	<u>\$</u>	<u>\$ 49,279.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: [Signature] Title: AVP TAX

RECEIVED / RIVERSIDE COUNTY
COUNTY CLERK'S OFFICE
12/16/2022 11:15 AM

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 \$ 49,279 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 *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 XIII A, section 1 of the California Constitution.

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

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

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

Name: Gary Hunter

Title: AVP TAX

Signature:

Gary F. Hunter



Matthew Jennings
 Riverside County Treasurer-Tax Collector
 PO BOX 12005 Riverside, CA 92502-2205
 4030 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, 2020
 through June 30, 2021

10/14/2020

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

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



State Assessed Number	Bill Number
33 - 2310	SBE
Owner January 1, 2020	
AT&T Communications	

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES	

Land	\$3,168,877	
Structures	\$1,500,000	
Business Personal Property	\$3,138,178	
Assessed Penalty	50	
Full Taxable Value	\$7,796,055	
Exemptions - Homeowner	50	
Exemptions - Other	30	
Net Taxable Value	\$7,796,055	
Tax Rate Per \$100 Value		
Taxes	\$141,186.40	
Special Assessments & Fixed Charges	\$19.28	
Total Base Tax Amount	\$141,205.68	
Add 10% penalty after December 10, 2020	\$70,602.84	Add 10% penalty plus cost after April 12, 2021
	\$70,602.84	\$70,602.84

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 - 2310	SBE
DUE 02/01/2021	
PAY BY 04/12/2021	\$70,602.84
IF PAID AFTER 04/12/2021, ADD 10% PENALTY AND COST	\$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 #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 UNLESS 1ST INSTALLMENT IS PAID

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

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

Cannot be paid unless 1st installment is paid

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

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE CA 92502										Payment #: 3627149 Payment Date: 12/4/2020 Payment Amount: \$70,602.64 Payment Status: RECONCILED		AP System CFAE	
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	FT6486-406668	12/3/2020	\$70,602.64	USD	\$0.00	\$70,602.64	\$62,471.46		CFAE		

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE CA 92502										Payment #: 36527192 Payment Date: 4/5/2021 Payment Amount: \$70,602.64 Payment Status: RECONCILED		AP System CFAE	
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	FT65-48-425862	4-2-2021	\$70,602.64	USD	\$0.00	\$70,602.64	\$66,371.92		CFAE		

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

CERTIFIED MAIL®



7020 0640 0001 2794 9911

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

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS



2023 JAN -3 AM 11:03 0000

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

\$8.93

R2305K135712-03



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,

GH by DHP

Gary Hunter
AVP TAX

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS
2023 JAN -3 AM 11:03



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

Reset Form

Claimant's Name: First: AT&T Communications Last: _____
Mailing Address: 1010 Pine 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 assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²¹</u>	<u>12/03/2021</u>	<u>\$46,047.00</u>	<u>\$</u>	<u>\$46,047.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: [Signature] Title: AVP TAX

RECEIVED / SUPERVISORS COUNTY OF RIVERSIDE
2023 JAN -6 PM 11:12

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 \$ 46,047 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 *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 XIII A, section 1 of the California Constitution.

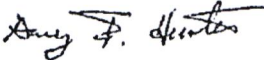
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Name: Gary Hunter

Title: AVP TAX

Signature: 



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(S)

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



Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES

State Assessed Number	Bill Number
33 - 2310	SBE
Owner: January 1, 2021	
AT&T Communications	

Land	\$3,159,877
Structures	\$1,201,747
Business Personal Property	\$2,442,615
Assessed Penalty	\$0
Full Taxable Value	\$6,804,239
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$6,804,239
Tax Rate Per \$100 Value	
Taxes	\$126,750.42
Special Assessments & Fixed Charges	\$19.28
Total Base Tax Amount	\$126,769.70
Add 10% penalty after December 10, 2021	\$63,384.85
Add 10% penalty plus cost after April 11, 2022	\$63,384.85

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 - 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

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck



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

Cannot be paid unless
 1st installment is paid

2nd

Installment
 Bill Printed On:
 10/5/2021

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

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12005
 RIVERSIDE, CA 92502

Payment #: 39100436
 Payment Date: 12/3/2021
 Payment Amount: \$93,384.85
 Payment Status: RECONCILED

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	PT66677-448159	12/2/2021	\$93,384.85	USD	\$0.00	\$93,384.85	\$93,384.85		CFAS

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12005
 RIVERSIDE, CA 92502

Payment #: 39228616
 Payment Date: 4/1/2022
 Payment Amount: \$93,384.85
 Payment Status: RECONCILED

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	PT67508-464324	3/31/2022	\$93,384.85	USD	\$0.00	\$93,384.85	\$93,384.85		CFAS

T&T Inc.
18 S. Akard St.
1st Floor
Dallas, TX 75202



7020 0640 0001 2794 9904

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS

2023 JAN -3 AM 11:04



0000

U.S. POSTAGE PAID

SEGUIN, TX
78155
DEC 27, 22
AMOUNT

\$8.93

R2305K135712-03

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



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

Reset Form

Claimant's Name: First: AT&T Communications Last: _____
Mailing Address: 1010 Pine 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 assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²²</u>	<u>12/05/2022</u>	<u>\$ 25,406.00</u>	<u>\$</u>	<u>\$ 25,406.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: [Signature] Title: AVP TAX

RECEIVED RIVERSIDE COUNTY
CLERK/REGISTRAR
2023 JAN 12 AM 11:08

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*, 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 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:

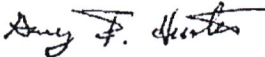
- a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to property in the county assessed by the assessor of *RIVERSIDE* County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. 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: 



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, 2022
 through June 30, 2023

9/27/2022

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: AT&T COMMUNICATIONS
 C/D PROPERTY TAX DEPARTMENT
 1010 PINESTREET, 9E E 05
 SAINT LOUIS MO 63101

IMPORTANT MESSAGES



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

Land	\$3,310,317
Structures	\$1,046,938
Business Personal Property	\$2,228,572
Assessed Penalty	\$0
Full Taxable Value	\$6,585,827
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$6,585,827
Tax Rate Per \$100 Value	
Taxes	\$128,809.28
Special Assessments & Fixed Charges	\$0.00
Total Base Tax Amount	\$128,809.28
Add 10% penalty after December 12, 2022	\$84,404.63
Add 10% penalty plus cost after April 10, 2023	\$84,404.63
	\$64,404.63
	\$84,404.63

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	\$6,616.55

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

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

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

Cannot be paid unless
 1st installment is paid

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

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

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12006
 RIVERSIDE, CA 92502

Payment #: 29607460
 Payment Date: 12/5/2022
 Payment Amount: \$64,404.63
 Payment Status: RECONCILED

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	PT63774-48344C	12/2/2022	\$64,404.63	USD	\$0.00	\$64,404.63	29607460		CFAS



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



7020 0640 0001 2794 9898



RDC 99



92501

U.S. POSTAGE
FCM LG ENV
ROCKWALL, TX
75087
JAN 04 23
AMOUNT

\$9.17

R2304E106324-

RECEIVED BY RIVERSIDE COUNTY
CLERK/CLERK OF SUPERVISORS

2023 JAN 12 AM 11: 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

Claimant's Name: First: AT&T Mobility LLC Last: _____
Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
State: MO Zip: 63101 Contact No.: ((214) 782-3738

Assessor's Parcel Number: 33-606 (Assessment Number)
Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁸</u>	<u>12/05/2018</u>	<u>\$ 566,856.00</u>	<u>\$</u>	<u>\$ 566,856.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

SEE ATTACHED

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

Date: 11/15/2022 Signature:  Title: AVP 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: _____ 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 \$ 566,856 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 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 XIII A, section 1 of the California Constitution.

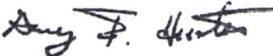
- 4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Name: Gary Hunter

Title: AVP TAX

Signature: 

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE CA 92502						Payment # 36233717 Payment Date 12/5/2018 Payment Amount \$879,815.61 Payment Status RECONCILED					
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	PT63669-329945	12/4/2018	\$879,815.61	USD	\$0.00	\$879,815.61	36233717		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE CA 92502						Payment # 36607621 Payment Date 4/4/2019 Payment Amount \$879,815.61 Payment Status RECONCILED					
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	PT61774-347351	4/3/2019	\$879,815.61	USD	\$0.00	\$879,815.61	36607621		CFAS



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

[Reset Form](#)

Claimant's Name: First: AT&T Mobility LLC Last: _____
Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
State: MO Zip: 63101 Contact No.: ((214) 782-3738

Assessor's Parcel Number: 33-606 (Assessment Number)
Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁹</u>	<u>12/05/2019</u>	<u>\$ 715,495.00</u>	<u>\$</u>	<u>\$ 715,495.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: Title: AVP TAX

RECEIVED: RIVERSIDE COUNTY
BOARD OF SUPERVISORS
12/16/2022 4:10:58 PM

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

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

**Riverside County Clerk of the Board of Supervisors
4080 Lemon Street, 1st Floor
Riverside, CA 92502**

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

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:

1. Claimant is and at all times herein mentioned was *AT&T Mobility LLC*, a limited liability company duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 1025 Lenox Park Blvd NE, Atlanta, Fulton County, Georgia.
2. For fiscal year 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 XIII A, section 1 of the California Constitution.

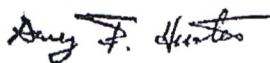
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Name: Gary Hunter

Title: AVP TAX

Signature: 



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

10/9/2019

**RIVERSIDE COUNTY
SECURED STATE ASSESSED
PROPERTY TAX BILL**
For Fiscal Year July 1, 2019
through June 30, 2020

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: **AT&T MOBILITY LLC**
C/O PROPERTY TAX DEPARTMENT
1010 PINE ST., 9E L 01
SAINT LOUIS MO 63101

IMPORTANT MESSAGES	



State Assessed Number	BID Number
33 - 2606	SBE
Owner: January 1, 2019	
AT&T Mobility LLC	

Land	\$7,846,112
Structures	\$27,428,088
Business Personal Property	\$85,637,095
Assessed Penalty	\$0
Full Taxable Value	\$120,911,205
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$120,911,205
Tax Rate Per \$100 Value	
Taxes	\$2,129,845.32
Special Assessments & Fixed Charges	\$0.00
Total Base Tax Amount	\$2,129,845.32
Add 10% penalty after December 10, 2019	\$1,064,822.66
Add 10% penalty plus cost after April 10, 2020	\$1,064,822.66
	\$1,064,822.66
	\$1,064,822.66

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

DUE 02/01/2020	
PAY BY 04/10/2020	\$1,064,822.66
IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST	\$106,520.32
DELINQUENT 2nd INSTALLMENT AMOUNT	\$1,171,342.98
For additional charges see item #5 on reverse	

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

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	BID Number
33 - 2606	SBE

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

ELECTRONIC CHECK No Convenience Fee applies when paying by e-Check



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

Cannot be paid unless
1st installment is paid

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

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502						Payment #: 37312430 Payment Date: 12/5/2019 Payment Amount: \$1,064,822.66 Payment Status: RECONCILED					
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	10026680	03	PT63007-257273	12/4/2019	\$1,064,822.66	USD	50.00	\$1,064,822.66	37312430		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502						Payment #: 37646726 Payment Date: 4/6/2020 Payment Amount: \$1,064,822.66 Payment Status: RECONCILED					
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	10026680	03	PT63771-257744	4/3/2020	\$1,064,822.66	USD	50.00	\$1,064,822.66	37646726		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,

GH by DHP

Gary Hunter
AVP TAX

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF CLERKS
2023 JAN -4 AM 10:50

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

CERTIFIED MAIL®



7020 0640 0001 2794 9928

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS



0000

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

Claimant's Name: First: AT&T Mobility LLC Last: _____
Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
State: MO Zip: 63101 Contact No.: ((214) 782-3738

Assessor's Parcel Number: 33-606 (Assessment Number)
Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²⁰</u>	<u>12/01/2020</u>	<u>\$ 803,470.00</u>	<u>\$</u>	<u>\$ 803,470.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: Title: AVP TAX

RECEIVED/RECEIVED COUNTY
ASSESSMENT & TAX SERVICES
COUNTY OF RIVERSIDE
2023 JAN -6 AM 11:16

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:

1. Claimant is and at all times herein mentioned was *AT&T Mobility LLC*, a limited liability company duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 1025 Lenox Park Blvd NE, Atlanta, Fulton County, Georgia.
2. For fiscal year 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 XIII A, section 1 of the California Constitution.

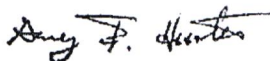
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Name: Gary Hunter

Title: AVP TAX

Signature: 



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

10/14/2020

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

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: **AT&T MOBILITY LLC**
 C/O PROPERTY TAX DEPARTMENT
 1010 PINE ST., 9E L 01
 SAINT LOUIS MO 63101



State Assessed Number	Bill Number
83 - 2606	SBE
Owner January 1, 2020	
AT&T Mobility LLC	

IMPORTANT MESSAGES

Land	\$7,846,112
Structures	\$31,926,296
Business Personal Property	\$86,289,193
Assessed Penalty	\$0
Full Taxable Value	\$126,030,600
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$126,030,600
Tax Rate Per \$100 Value	
Taxes	\$2,286,850.44
Special Assessments & Fixed Charges	\$0.00
Total Base Tax Amount	\$2,286,850.44
Add 10% penalty after December 10, 2020	\$1,143,425.22
Add 10% penalty plus cost after April 12, 2021	\$1,143,425.22

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
83 - 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

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck

or

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

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

Cannot be paid unless 1st installment is paid

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

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12006
 RIVERSIDE CA 92502

Payment #: 38247150
 Payment Date: 12/4/2020
 Payment Amount: \$1,143,425.22
 Payment Status: RECONCILED

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	FT6467-425706	12/3/2020	\$1,143,425.22	USD	\$0.00	\$1,143,425.22	38247150		CFAS

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12006
 RIVERSIDE CA 92502

Payment #: 38537194
 Payment Date: 4/5/2021
 Payment Amount: \$1,143,425.22
 Payment Status: RECONCILED

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	FT6547-425605	4/2/2021	\$1,143,425.22	USD	\$0.00	\$1,143,425.22	38537194		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,

GH by DHP

Gary Hunter
AVP TAX

2023 JAN -3 AM 11:03
RECEIVED/PROPERTY TAX DIVISION
CLERK OF SUPERIOR COURT
RIVERSIDE, CALIFORNIA

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

CERTIFIED MAIL®



7020 0640 0001 2794 9911

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

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS



2023 JAN -3 AM 11:03 0000

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

\$8.93
R2305K135712-03



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

[Reset Form](#)

Claimant's Name: First: AT&T Mobility LLC Last: _____
 Mailing Address: 1010 Pine St. ROOM 9E-L-01 City: St Louis
 State: MO Zip: 63101 Contact No.: ((214) 782-3738


Assessor's Parcel Number: 33-606 (Assessment Number)
 Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²¹</u>	<u>12/03/2021</u>	<u>\$ 824,063.00</u>	<u>\$</u>	<u>\$ 824,063.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature:  Title: AVP TAX

COUNTY OF RIVERSIDE
 BOARD OF SUPERVISORS
 JAN - 5 AM 11:12
 COUNTY OF RIVERSIDE

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 \$ 824,063 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 *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 XIII A, section 1 of the California Constitution.

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

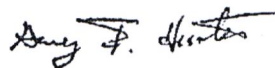
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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

Name: Gary Hunter

Title: AVP TAX

Signature:

Handwritten signature of Gary F. Hunter in cursive script.



Matthew Jenni
 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(S)

Mailed to: **AT&T MOBILITY LLC**
 C/O PROPERTY TAX DEPARTMENT
 3010 PINE ST., 9E L 01
 SAINT LOUIS MO 63101



State Assessed Number	Bill Number
33 - 2606	SBE
Owner January 1, 2021	
AT&T Mobility LLC	

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES	

Land		\$7,846,112
Structures		\$32,727,326
Business Personal Property		\$80,009,411
Assessed Penalty		\$0
Full Taxable Value		\$120,582,849
Exemptions - Homeowner		\$0
Exemptions - Other		\$0
Net Taxable Value		\$120,582,849
Tax Rate Per \$100 Value		
Taxes		\$2,251,764.12
Special Assessments & Fixed Charges		\$0.00
Total Base Tax Amount		\$2,251,764.12
Add 10% penalty after December 10, 2021	\$1,125,882.00	Add 10% penalty plus cost after April 11, 2022
	\$1,125,882.00	\$1,125,882.06

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	SBE
DUE 02/01/2022	
PAY BY 04/11/2022	\$1,125,882.06
IF PAID AFTER 04/11/2022, ADD 10% PENALTY AND COST	\$112,626.26

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck



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

Cannot be paid unless 1st installment is paid

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

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 1/5 on the reverse

RIVERSIDE COUNTY TAX COLLECTOR
 P.O. BOX 12036
 RIVERSIDE CA 92502

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	PT56674-443703	12/2/2021	\$1,125,862.06	USD	\$0.00	\$1,125,862.06	29100440		CFAE

Payment #: 39100440
 Payment Date: 12/2/2021
 Payment Amount: \$1,125,862.06
 Payment Status: RECONCILED

RIVERSIDE COUNTY TAX COLLECTOR
 P.O. BOX 12036
 RIVERSIDE CA 92502

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	PT57595-454423	3/31/2022	\$1,125,862.06	USD	\$0.00	\$1,125,862.06	32253575		CFAE

Payment #: 39253575
 Payment Date: 4/1/2022
 Payment Amount: \$1,125,862.06
 Payment Status: RECONCILED

F&T Inc.
18 S. Akard St.
1st Floor
Dallas, TX 75202



7020 0640 0001 2794 9904

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS

2023 JAN -3 AM 11:04



0000

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

\$8.93

R2305K135712-03

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



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

Reset Form

Claimant's Name: First: AT&T Mobility LLC Last: _____
Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
State: MO Zip: 63101 Contact No.: ((214) 782-3738

Assessor's Parcel Number: 33-606 (Assessment Number)
Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²²</u>	<u>12/05/2022</u>	<u>\$ 505,609.00</u>	<u>\$</u>	<u>\$ 505,609.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: *[Handwritten Signature]* Title: AVP TAX

2023 JUN 12 5M11:08
PROPERTY TAXES DIVISION
CLERK/REGISTRAR

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*, 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:

1. Claimant is and at all times herein mentioned was *AT&T Mobility LLC*, a limited liability company duly organized and existing under the laws of the State of Delaware, with its principal place of business located at 1025 Lenox Park Blvd NE, Atlanta, Fulton County, Georgia.
2. For fiscal year 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: *Gary F. Hunter*



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, 2022
 through June 30, 2023

9/27/2022

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Visit our website: www.countytreasurer.org

Mailed to: **AT&T MOBILITY LLC**
 C/O PROPERTY TAX DEPARTMENT
 1010 PINE ST., 9E L 01
 SAINT LOUIS MO 63101

IMPORTANT MESSAGES	



State Assessed Number	Bill Number
33 - 2606	SBE
Owner January 1, 2022	
AT&T Mobility LLC	

Land	\$10,361,137	
Structures	\$35,838,690	
Business Personal Property	\$84,888,695	
Assessed Penalty	\$0	
Full Taxable Value	\$130,888,522	
Exemptions - Homewoner	\$0	
Exemptions - Other	\$0	
Net Taxable Value	\$130,888,522	
Tax Rate Per \$100 Value		
Taxes	\$2,580,678.32	
Special Assessments & Fixed Charges	\$0.00	
Total Base Tax Amount	\$2,580,678.32	
Add 10% penalty after December 12, 2022	\$1,280,339.16	Add 10% penalty plus cost after April 10, 2023
	\$1,280,339.16	\$1,280,339.16

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 - 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

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

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

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

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

Cannot be paid unless 1st installment is paid

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

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12036
 RIVERSIDE CA 92502

Payment #: 39907459
 Payment Date: 12/2/2022
 Payment Amount: \$1,280,339.16
 Payment Status: RECONCILED

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	PT68775-483728	12/2/2022	\$1,280,339.16	USD	\$0.00	\$1,280,339.16	39907459		CFAS

LUMEN®

November 2, 2022

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

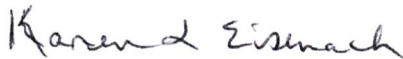
Dear Sir or Madam:

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
Lumen
1025 Eldorado Blvd
Broomfield CO 80021
303-542-6445
Karen.Eisenach@lumen.com

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS
2022 NOV -8 PM 4:59

2022-11-154378

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 \$ 88,353,18 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 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 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 \$ 274,651.68 (Exhibit 1) and paid by claimant in full on or about 12/07/2018 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 88,353,18, plus appropriate interest, on the grounds that said taxes were erroneously or illegally collected, or illegally assessed or levied, for the following reasons:
 - a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to property in the county assessed by the assessor of Riverside County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

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

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



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 000114
TREASURER-TAX COLLECTOR
 4080 Lemon St (1st Floor) Riverside, California
 (P.O. Box 12005, Riverside, CA 92502-2205)
Telephone: (951) 955-3900
 or, from area codes 951 and 760 only
 toll free: 1 (877) RIVCOTX (748-2689)

Property Data	SEE ATTACHMENT	ASSESSMENT NUMBER	33-463
Address Owner,	JAN 1, 2018 CENTURYLINK COMMUNICATIONS, LLC	Tax Rate Area	Bill Number SBE

CENTURYLINK COMMUNICATIONS LLC
 C/O PROPERTY TAX
 1025 ELDORADO BLVD.
 BROOMFIELD, CO 80021

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

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

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

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)	AMOUNT
<i>Wire transfer</i>	

LAND	
STRUCTURES	
TRADE FIXTURES	
TREES & VINES	
BUSINESS PERSONAL PROPERTY	
FULL VALUE EXEMPTIONS	
NET VALUE	
TAX RATE PER \$100 VALUE	
TAXES	
Special Assessments & Fixed Charges	
TOTAL AMOUNT If over \$50,000, see Item #1 on reverse	\$274,651.68

Add 10% penalty after 12/10/2018	1	Add 10% penalty plus cost after 04/10/2019	2
	\$137,325.84		\$137,325.84

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

PAY	DUE FEBRUARY 1, 2019 PAY BY APRIL 10, 2019	\$137,325.84
	IF PAID AFTER APRIL 10, 2019	
	ADD 10% penalty plus cost	\$13,771.21
	DELINQUENT 2nd INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$151,097.05

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
RIVERSIDE COUNTY
2018-2019 SECURED PROPERTY TAX BILL
 PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER	33-463
Bill Number	SBE

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

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

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



091918

PAY	DUE NOVEMBER 1, 2018 PAY BY DECEMBER 10, 2018	\$137,325.84
	IF PAID AFTER DECEMBER 10, 2018	
	ADD 10% penalty	\$13,732.58
	DELINQUENT 1st INSTALLMENT AMOUNT (If over \$25,000, see Item #1 on reverse)	\$151,058.42

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
RIVERSIDE COUNTY
2018-2019 SECURED PROPERTY TAX BILL
 PARTIAL PAYMENTS ARE NOT ACCEPTED

ASSESSMENT NUMBER	33-463
Bill Number	SBE

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

1st 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



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) IS NOW  **CenturyLink®**

Centurylink

2018 Overpayment of Tax due to flaw in Sec. 100

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



quadrant

FIRST-CLASS MAIL
IMI

\$008.69⁹

11/02/2022 ZIP 80021
043M32006493

US POSTAGE

2022 NOV -8 PM 4:59

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS

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

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

2023 JAN 12 AM 11:07

RECEIVED RIVERSIDE COUNTY
CLERK/ADMINISTRATIVE SERVICES

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 \$ 90,514.00 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 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 Riverside County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

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

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



Jon Christensen
Riverside County Treasurer - Tax Collector
PO BOX 12008 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

10/9/2019

**RIVERSIDE COUNTY
SECURED STATE ASSESSED
PROPERTY TAX BILL**
For Fiscal Year July 1, 2019
through June 30, 2020

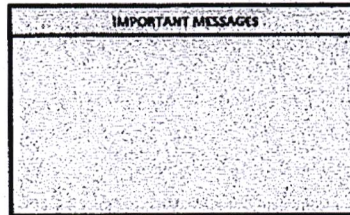
Visit our website: www.countytreasurer.org

Property Data SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to CENTURYLINK COMMUNICATIONS, LLC
ATTN: PROPERTY TAX
1025 ELDORADO BLVD.
BROOMFIELD CO 80021



State Assessed Number	Bill Number
33 - 2463	SBE
Owner January 1, 2019	
Centurylink Communications, LLC	



Land	\$2,807,538
Structures	\$3,228,043
Business Personal Property	\$9,831,482
Assessed Penalty	\$0
Full Taxable Value	\$15,358,858
Exemptions - Homestead	\$0
Exemptions - Other	\$0
Net Taxable Value	\$15,358,858
Tax Rate Per \$100 Value	
Taxes	\$270,520.16
Special Assessments & Fixed Charges	\$48.68
Total Base Tax Amount	\$270,568.82
Add 1% penalty after December 10, 2019	\$135,284.41
Add 10% penalty after April 15, 2020	\$135,284.41
	\$135,284.41

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

DUE 07/01/2020	
PAY BY 04/10/2020	\$135,284.41
IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST	\$13,568.47
DELINQUENT 2nd INSTALLMENT AMOUNT	\$148,852.88
For additional charges see item 95 on reverse	

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

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 2463	SBE

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

or
VISA M/C DISCOVER
Convenience Fee Applies for Credit/Debit
www.countytreasurer.org

Cannot be paid unless
1st installment is paid

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

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

DUE 11/01/2019	
PAY BY 12/10/2019	\$135,284.41
IF PAID AFTER 12/10/2019, ADD 10% PENALTY	\$13,528.42
DELINQUENT 1st INSTALLMENT AMOUNT	\$148,812.83
For additional charges see item 95 on reverse	

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

SEND THIS STUB WITH YOUR 1ST INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 2463	SBE

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

or
VISA M/C DISCOVER
Convenience Fee Applies for Credit/Debit
www.countytreasurer.org

1st
Installment
Bill Printed On:
10/9/2019



Custom
CUSTOMER ID:
OPERATOR ID:

ANYBILL FINANCIAL SERVICES, INC.
ACH Origination Report
As of 12/9/2019

Commercial Electronic Office

Treasury Information Reporting

270,568.82

RDFI R/T#: 122000496
Acct #: 2740029498
Acct Type: DDA

ID: 33-2463
MICR Term: N

Individual Name: CenturyLink Inc.
705TXP*33-2463 *11003*191231*T*0027056882\

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

Paid To:
RIVERSIDE COUNTY TREASURER - TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

<u>Payment Details</u>	<u>Due Date</u>	<u>Anybill Ref#</u>	<u>Amount</u>
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

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 JAN 12 AM 11:07

Recipient

FIRST-CLASS MAIL

\$009.41⁰⁰

80022 ZIP 80021
M2226433

US POSTAGE

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

RECEIVED RIVERSIDE COUNTY
CLERK OF SUPERVISORS
2023 JAN 12 AM 11:07

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:

1. 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 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 \$ 276,611.34 (Exhibit 1) and paid by claimant in full on or about 12/07/2020 and _____ (Exhibit 2).
3. 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 Riverside County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIII, 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 Eisenach

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



Matthew Jennings
 Riverside County Treasurer-Tax Collector
 PO BOX 12005 Riverside, CA 92502-2205
 4000 Lacey St (1st Floor) Riverside, CA 92501
 Telephone: (951) 955-8907
 Toll Free Number: 1 (877) 748-2589
 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

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: CENTURYLINK COMMUNICATIONS, LLC
 ATTN: PROPERTY TAX
 1025 ELDORADO BLVD.
 BROOMFIELD CO 80021

XXXXXXXXXXXXXXXXXXXX

State Assessed Number	Bill Number
33 - 2463	SBE
Owner January 1, 2020	
Centurylink Communications, LLC	



Land	\$2,601,333
Structures	\$3,120,178
Business Personal Property	\$9,522,817
Assessed Penalty	\$0
Full Taxable Value	\$15,244,326
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$15,244,326
Tax Rate Per \$100 Value	
Taxes	\$276,611.34
Special Assessments & Fixed Charges	\$48.66
Total Base Tax Amount	\$276,660.00
Add 10% penalty after December 14, 2020	\$138,330.00
Add 10% penalty plus cost after April 12, 2021	\$138,330.00
	\$138,330.00

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 - 2463	SBE
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

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee Applies when paying by eCheck



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

Cannot be paid unless 1st installment is paid

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

State Assessed Number	Bill Number
33 - 2463	SBE
DUE 11/01/2020	
PAY BY 12/10/2020	\$138,330.00
IF PAID AFTER 12/10/2020, ADD 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 item #5 on the reverse

SEND THIS STUB WITH 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 Credit/Debit card

ELECTRONIC CHECK No Convenience Fee Applies when paying by eCheck



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

1st
 Installment
 Bill Printed On:
 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

RDFI R/T#: 122000496
Acct #: 2740029498
Acct Type: DDA
Individual Name: Centurylink Communicat
705TXP*720651161 *11003*201231*T*0027666000\

ID: 720651161
MICR Term: N

0001000005

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

Paid To:
RIVERSIDE COUNTY
PO BOX 12005
RIVERSIDE CA 92502

<u>Payment Details</u>	<u>Due Date</u>	<u>Anybill Ref#</u>	<u>Amount</u>
Account No: 33-2463 (ACH) Invoice No: CR14776 Tax Type Code: 11003	12/10/2020	63517950	\$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
15	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
20	Madera	2463	2,778,206	1.2928%	35,917.62	1.1070%	30,754.74	5,162.88
21	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
28	Napa	2463	1,219,347	2.1543%	26,268.38	1.1060%	13,485.98	12,782.40
30	Orange	2463	87,687,115	1.2977%	1,137,924.46	1.0700%	938,252.13	199,672.33
31	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 ✓
34	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
37	San Diego	2463	51,428,043	1.7826%	916,771.72	1.1710%	602,222.38	314,549.34
39	San Joaquin	2463	7,095,228	1.7294%	122,704.88	1.1370%	80,672.74	42,032.14
40	San Luis Obispo	2463	23,624,533	1.1719%	276,872.42	1.0920%	257,979.90	18,892.52
41	San Mateo	2463	4,804,217	1.9552%	93,932.04	1.1150%	53,567.02	40,365.02
42	Santa Barbara	2463	17,103,068	1.3218%	226,068.36	1.0720%	183,344.89	42,723.47
43	Santa Clara	2463	157,040,045	2.6385%	4,143,548.68	1.2100%	1,900,184.54	2,243,364.14
45	Shasta	2463	10,801,240	1.3469%	145,481.90	1.1150%	120,433.83	25,048.07
47	Siskiyou	2463	3,781,977	1.1162%	42,214.42	1.0540%	39,862.04	2,352.38
48	Solano	2463	7,388,584	1.6713%	123,485.38	1.1820%	87,333.06	36,152.32
49	Sonoma	2463	1,575,006	1.9442%	30,621.26	1.1690%	18,411.82	12,209.44
50	Stanislaus	2463	6,832,571	1.4153%	96,704.26	1.1040%	75,431.58	21,272.68
52	Tehama	2463	5,101,030	1.3747%	70,123.86	1.0640%	54,274.96	15,848.90
54	Tulare	2463	4,097,750	1.4134%	57,917.58	1.1060%	45,321.12	12,596.46
56	Ventura	2463	10,401,072	1.5761%	163,935.14	1.1100%	115,451.90	48,483.24
57	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

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 JAN 12 AM 11:07

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US POSTAGE

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 J Eisenach

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

RECEIVED RIVERSIDE COUNTY
CLERK OF SUPERVISORS
2023 JAN 12 PM 11:06

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 \$ 93,224.54 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 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 Riverside County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant's property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

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

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



Matthew Jennings
 Riverside County Treasurer-Tax Collector
 PO BOX 12005 Riverside, CA 92502-2205
 4080 Lamon St (1st Floor) Riverside, CA 92501
 Telephone: (951) 955-3900
 Toll Free Number: 1 (877) 744-2689
 From area codes 951 & 760 only

**RIVERSIDE COUNTY
 SECURED STATE ASSESSED
 PROPERTY TAX BILL**
 For Fiscal Year July 1, 2021
 through June 30, 2022

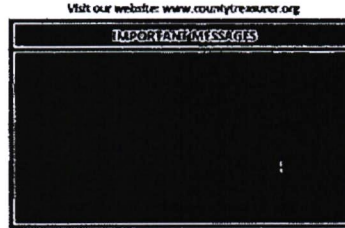
10/5/2021

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: CENTURYLINK COMMUNICATIONS, LLC
 ATTN: PROPERTY TAX
 1025 ELDORADO BLVD.
 BROOMFIELD CO 80021

XXXXXXXXXXXXXXXXXXXX

State Assessed Number	Bill Number
33 - 2463	SBE
Owner January 1, 2021	
Centurylink Communications, LLC	



Land	\$3,312,653
Structures	\$2,553,980
Business Personal Property	\$7,774,451
Assessed Penalty	\$0
Full Taxable Value	\$13,641,284
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$13,641,284
Tax Rate Per \$100 Value	
Taxes	\$254,737.34
Special Assessments & Fixed Charges	\$48.66
Total Base Tax Amount	
	\$254,786.00
Add 10% penalty after October 30, 2021	\$127,393.00
Add 10% penalty plus cost after April 30, 2022	\$127,393.00
	\$127,393.00

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 - 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 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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck

or VISA DISCOVER

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

Cannot be paid unless 1st installment is paid

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

State Assessed Number	Bill Number
33 - 2463	SBE
DUE 11/01/2021	
PAY BY 12/10/2021	\$127,393.00
IF PAID AFTER 12/10/2021, ADD 10%	
	\$12,739.28

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 1ST
 INSTALLMENT PAYMENT

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

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ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck

or VISA DISCOVER

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

1st
 Installment
 Bill Printed On:
 10/5/2021

2021-2022 State Assessed PIN Breakdown

State Assessed Number	Current Owner	PN	Tag Description	Assessed Land Amount	Assessed Improvement Amount	Assessed Trade Fixtures Amount	Assessed Personal Amount	Net Taxable Amount	Tax Charges Amount	SA Charges Amount	Total Tax Amount	Tax Rate
2463	Centurytek Communications, LLC	000012463	000-001.58E UNITARY	\$ 312,553	2,553,980		7,774,651	\$13,641,284.00	\$254,797.34	\$68.66	\$254,796.00	1.8671
											\$254,786.00	



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

RDFI R/T#: 122000496
Acct #: 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

Paid To:

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

Payment Details

Account No: 33-2463 (ACH)
Invoice No: CR25907
Tax Type Code: 11003

Due Date

12/03/2021

Anybill Ref#

66073488

Amount

\$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
1	Alameda	2463	63,911,551	2.67880%	1,712,062.62	1.24300%	794,420.58	917,642.04
4	Butte	2463	2,387,841	1.44568%	34,520.62	1.11700%	26,672.18	7,848.44
6	Colusa	2463	3,449,167	1.20500%	41,562.44	1.09100%	37,630.41	3,932.03
7	Contra Costa	2463	5,803,359	1.81680%	105,435.42	1.16500%	67,609.13	37,826.29
9	El Dorado	2463	682,423	1.40526%	9,589.82	1.07000%	7,301.93	2,287.89
10	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
13	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	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	Marin	2463	440,270	1.94610%	8,568.08	1.13600%	5,001.47	3,566.61
23	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	Monterey	2463	8,256,215	1.11395%	91,969.76	1.09800%	90,653.24	1,316.52
28	Napa	2463	1,175,376	2.18960%	25,736.04	1.10600%	12,999.66	12,736.38
30	Orange	2463	68,831,823	1.31445%	904,759.88	1.06700%	734,435.55	170,324.33
31	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	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	San Diego	2463	43,680,225	1.82240%	796,028.42	1.17400%	512,805.84	283,222.58
39	San Joaquin	2463	6,389,730	1.75770%	112,312.28	1.14000%	72,842.92	39,469.36
40	San Luis Obispo	2463	21,025,983	1.16627%	245,219.72	1.09400%	230,024.25	15,195.47
41	San Mateo	2463	4,379,921	1.97260%	86,398.32	1.11700%	48,923.72	37,474.60
42	Santa Barbara	2463	15,345,514	1.32709%	203,648.79	1.07300%	164,657.37	38,991.42
43	Santa Clara	2463	121,239,736	2.73931%	3,321,132.20	1.21800%	1,476,699.98	1,844,432.22
45	Shasta	2463	9,724,549	1.37750%	133,955.68	1.10600%	107,553.51	26,402.17
47	Siskiyou	2463	3,319,299	1.11690%	37,073.24	1.04900%	34,819.45	2,253.79
48	Solano	2463	6,790,019	1.71160%	116,217.94	1.18300%	80,325.92	35,892.02
49	Sonoma	2463	1,641,551	1.93010%	31,683.56	1.14000%	18,713.68	12,969.88
50	Stanislaus	2463	5,845,952	1.44395%	84,412.44	1.10200%	64,422.39	19,990.05
52	Tehama	2463	4,737,755	1.38810%	65,764.78	1.05000%	49,746.43	16,018.35
54	Tulare	2463	3,999,520	1.40350%	56,133.26	1.09300%	43,714.75	12,418.51
56	Ventura	2463	8,893,404	1.64364%	146,175.54	1.10800%	98,538.92	47,636.62
57	Yolo	2463	8,216,921	1.32040%	108,496.24	1.14100%	93,755.07	14,741.17
			665,289,731		12,073,538.42		7,745,292.26	4,328,246.16

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



7019 2280 0001 8957 5721

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CLERK/BOARD OF SUPERVISORS

2023 JAN 12 AM 11:07

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MS0022 ZIP 80021
MS0025489

US POSTAGE

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 Eisenach

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

RECEIVED RIVERSIDE COUNTY
CLERK/COMMISSIONER OF SUPERVISORS
2023 JAN 12 AM 11:06

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 \$ 112,749.58 in taxes levied for the fiscal year 2022-23. In support of said claim, the undersigned states:

1. 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).
3. 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 Riverside County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. City and County of San Francisco*, 37 Cal. 3d 859 (1985).
 - b. The property tax rate applied to compute claimant’s property taxes exceeded the rate allowed by Article XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

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

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



Matthew Jennings
 Riverside County Treasurer-Tax Collector
 PO BOX 11003 Riverside, CA 92502-7203
 4080 Lamon St (1st Floor) Riverside, CA 92501
 Telephone: (951) 955-7800
 Toll 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, 2022
 through June 30, 2023

9/7/2022

Property Data: SEE ATTACHED BREAKDOWN SHEETS

Mailed to: CENTURYLINK COMMUNICATIONS, LLC
 ATTN: PROPERTY TAX
 1025 ELDORADO BLVD.
 SROOMFIELD CO 80021



State Assessed Number	Bill Number
33 - 2463	58E
Order January 1, 2022	
Centurylink Communications, LLC	

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES	
Land	\$3,475,284
Structures	\$2,598,848
Business Personal Property	\$8,517,336
Assessed Penalty	\$0
Full Taxable Value	\$14,591,448
Exemptions - Homowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$14,591,448
Tax Rate Per \$100 Value	
Taxes	\$285,512.32
Special Assessments & Fixed Charges	\$0.00
Total Base Tax Amount	\$285,512.32
Add 10% penalty after December 12, 2022	\$142,756.16
Add 10% penalty plus cost after April 30, 2023	\$142,756.16
	\$142,756.16

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 - 2463	58E
DUE 02/01/2023	
PAY BY 04/10/2023	\$142,756.16
IF PAID AFTER 04/10/2023, ADD 10% PENALTY AND COST \$14,313.67	

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

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

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

Cannot be paid unless 1st installment is paid

2nd
 Installment
 Bill Printed On: 9/7/2022

State Assessed Number	Bill Number
33 - 2463	58E
DUE 11/01/2022	
PAY BY 12/12/2022	\$142,756.16
IF PAID AFTER 12/12/2022, ADD 10% PENALTY \$14,275.61	

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 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

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck

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

1st
 Installment
 Bill Printed On: 9/7/2022

State Assessed Number	Current Owner	PIH	Tag Description	Assessed Land Amount	Assessed Improvement Amount	Assessed Trade Fixtures Amount	Assessed Personal Amount	Net Taxable Amount	Tax Charges Amount	SA Charges Amount	Total Tax Amount	Tax Rate
2463	Conveylink Communications, LLC	0000012463	000-001 582 UNITARY	3,473,264.00	2,598,843.00	-	8,517,836.00	14,591,448.00	\$285,512.32	\$0.00	\$285,512.32	1.95671

St Elizabeth's Communications, LLC

000-001 2/22

24

1 Rep 2/22 23 001	Par 01	RIGHT OF WAY	000-001 2/22	711,520		711,520	1	
2 Rep 2/22 23 002	Par 01		000-001 2/22	348,993		348,993	2	
3 Rep 2/22 23 003	Par 01		000-001 2/22	316,343		316,343	3	
4 Rep 2/22 23 005	Par 01		000-001 2/22	201,380		201,380	4	
5 Rep 2/22 23 006	Par 01		000-001 2/22	22,120		22,120	5	
6 Rep 2/22 23 006	Par 01		000-001 2/22	1,649,140		1,649,140	6	
7 Utility Improvements			000-001 2/22		2,899,848	2,899,848	7	
8 Utility Personal Property			000-001 2/22			8,517,330	8,517,330	8
9		Revised Total		3,473,264	3,508,848	8,517,330	14,891,442	9



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#: 122000496
Acct #: 2740029498
Acct Type: DDA
Individual Name: CenturyLink Communicat
705TXP*332463SBE *11003*221231*T*0028551232\

ID: 332463SBE
MICR Term: N

0001000077

CENTURYLINK INC.

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

Transmittal form for ACH Payment referenced below

PAID TO THE ORDER OF

79382719
 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

Ref No.: 79382719

NOVEMBER 23, 2022

TAX - ONLINE FILING FOR ACH DEBIT PAYMENT

Paid By:
 CENTURYLINK INC.
 PH: 303-542-6445
 100 CENTURYLINK DRIVE
 MONROE, LA 71203

Paid 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
23	Mendocino	2463	3,043,610	1.4710%	44,771.50	1.161%	35,336.31	9,435.19
24	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
30	Orange	2463	79,356,979	1.3095%	1,039,179.64	1.067%	846,738.97	192,440.67
31	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
36	San Bernardino	2463	26,310,529	1.4179%	373,056.99	1.155%	303,886.61	69,170.38
37	San Diego	2463	48,964,145	1.8717%	916,466.78	1.174%	574,839.06	341,627.72
39	San Joaquin	2463	6,640,252	1.8289%	121,443.56	1.140%	75,698.87	45,744.69
40	San Luis Obispo	2463	23,915,352	1.1745%	280,892.98	1.094%	261,633.95	19,259.03
41	San Mateo	2463	4,370,094	2.0347%	88,918.30	1.117%	48,813.95	40,104.35
42	Santa Barbara	2463	15,846,193	1.3498%	213,895.08	1.073%	170,029.65	43,865.43
43	Santa Clara	2463	128,645,621	2.8984%	3,728,638.94	1.218%	1,566,903.66	2,161,735.28
45	Shasta	2463	10,093,517	1.3447%	135,727.50	1.106%	111,634.30	24,093.20
47	Siskiyou	2463	3,438,301	1.1110%	38,202.94	1.049%	36,067.78	2,135.16
48	Solano	2463	6,998,750	1.7540%	122,758.06	1.183%	82,795.21	39,962.85
49	Sonoma	2463	1,649,305	1.8963%	31,275.76	1.140%	18,802.08	12,473.68
50	Stanislaus	2463	6,093,111	1.4634%	89,169.30	1.102%	67,146.08	22,023.22
52	Tehama	2463	4,988,108	1.3845%	69,060.34	1.050%	52,375.13	16,685.21
54	Tulare	2463	4,103,331	1.3589%	55,760.14	1.093%	44,849.41	10,910.73
56	Ventura	2463	9,251,725	1.6478%	152,454.36	1.108%	102,509.11	49,945.25
57	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

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



7019 2280 0001 8957 5721

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 JAN 12 AM 11:07

adient

ST-CLASS MAIL

009.41⁰

15/2022 ZIP 80021
MS2205433

US POSTAGE

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

Claimant's Name: First: Pacific Bell Last: _____
Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
State: MO Zip: 63101 Contact No.: ((214) 782-3738

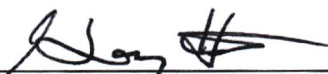
Assessor's Parcel Number: 33-279 (Assessment Number)
Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁸</u>	<u>12/04/2018</u>	<u>\$ 552,961.00</u>	<u>\$</u>	<u>\$ 552,961.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 11/15/2022 Signature:  Title: AVP TAX

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT/FINANCE DIVISION
CLERK/BOARD SUPERVISORS
2022-10-22 AM 10:49

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: _____



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,

GHH by DHP

Gary Hunter
AVP TAX

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS
2022 NOV 22 AM 10:49

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:

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 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 XIII A, section 1 of the California Constitution.

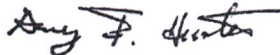
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Name: Gary Hunter

Title: AVP TAX

Signature: 

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502						Payment #: 36230915 Payment Date: 12/4/2018 Payment Amount: \$658,664.73 Payment Status: RECONCILED					
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	PT60645-320147	12/3/2018	\$658,664.73	USD	\$0.00	\$658,664.73	36230915		CFAS

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502						Payment #: 36607622 Payment Date: 4/4/2019 Payment Amount: \$658,664.73 Payment Status: RECONCILED					
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	PT61776-247506	4/3/2019	\$658,664.73	USD	\$0.00	\$658,664.73	36607622		CFAS



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

Reset Form

Claimant's Name: First: Pacific Bell Last: _____
 Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
 State: MO Zip: 63101 Contact No.: ((214) 782-3738

Assessor's Parcel Number: 33-279 (Assessment Number)
 Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁹</u>	<u>12/04/2019</u>	<u>\$ 525,157.00</u>	<u>\$</u>	<u>\$ 525,157.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: *[Handwritten Signature]* Title: AVP TAX

RECEIVED / RIVERSIDE COUNTY
 ADMINISTRATIVE SERVICES DIVISION
 2023 JAN -6 AM 11:00

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 \$ 525,157 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 *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 XIII A, section 1 of the California Constitution.

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

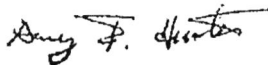
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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

Name: Gary Hunter

Title: AVP TAX

Signature:

Handwritten signature of Gary F. Hunter in cursive script.



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

10/9/2019

**RIVERSIDE COUNTY
SECURED STATE ASSESSED
PROPERTY TAX BILL**
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 MD 63101



State Assessed Number	Bill Number
33 - 0279	SBE
Owner January 1, 2019	
PACIFIC BELL TELEPHONE COMPANY	

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES	

Land	\$7,371,009
Structures	\$70,307,111
Business Personal Property	\$11,977,119
Assessed Penalty	\$0
Full Taxable Value	\$89,656,139
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	✓ \$89,656,139
Tax Rate Per \$100 Value	
Taxes	\$1,578,661.04
Special Assessments & Fixed Charges	\$285.72
Total Base Tax Amount	\$1,578,826.76
Add 10% penalty after December 10, 2019	\$789,413.38
Add 10% penalty plus cost after April 10, 2020	\$789,413.38
	\$789,413.38

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

DUE 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	\$868,468.84
For additional charges see item #5 on reverse	

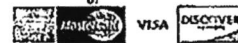
RIVERSIDE COUNTY
2019-2020 SECURED STATE ASSESSED TAX BILL
PARTIAL PAYMENTS ARE NOT ACCEPTED

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

ELECTRONIC CHECK No Convenience Fee applies when paying by e-Check



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

Cannot be paid unless
1st installment is paid

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

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12005
 RIVERSIDE CA 92502

Payment #: 3763122
 Payment Date: 12/1/2019
 Payment Amount: \$788,413.33
 Payment Status: RECONCILED

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	PT62690-265368	12/3/2019	\$788,413.33	USD	\$0.00	\$788,413.33	3763122		CFAS

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12005
 RIVERSIDE CA 92502

Payment #: 37643721
 Payment Date: 4/8/2020
 Payment Amount: \$788,413.33
 Payment Status: RECONCILED

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	PT63776-267539	4/8/2020	\$788,413.33	USD	\$0.00	\$788,413.33	37643721		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,

GH by DHP

Gary Hunter
AVP TAX

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS
2023 JAN -4 AM 10:50

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

CERTIFIED MAIL®



7020 0640 0001 2794 9928

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS



0000

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

Claimant's Name: First: Pacific Bell Last: _____
Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
State: MO Zip: 63101 Contact No.: ((214) 782-3738

Assessor's Parcel Number: 33-279 (Assessment Number)
Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²⁰</u>	<u>12/02/2020</u>	<u>\$618,797.00</u>	<u>\$</u>	<u>\$618,797.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: [Signature] Title: AVP TAX

RECEIVED
COUNTY OF RIVERSIDE
2023 JAN -6 AM 11:15

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:

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 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 XIII A, section 1 of the California Constitution.

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

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

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

Name: Gary Hunter

Title: AVP TAX

Signature:

Gary F. Hunter



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

10/14/2020

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

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: PACIFIC BELL TELEPHONE COMPANY DBA AT&T
 AT&T PROPERTY TAX GROUP
 1010 PINE, 9E L 01
 SAINT LOUIS MO 63101



State Assessed Number	DUI Number
33 - 0279	SBE
Owner January 1, 2020	
Pacific Bell Telephone Company	

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES	

Land	\$6,727,601
Structures	\$79,394,000
Business Personal Property	\$11,030,912
Assessed Penalty	\$0
Full Taxable Value	\$97,152,513
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$97,152,513
Tax Rate Per \$100 Value	
Taxes	\$1,762,228.60
Special Assessments & Fixed Charges	\$45.22
Total Base Tax Amount	\$1,762,273.82
Add 10% penalty after December 10, 2020	\$881,136.91
Add 10% penalty plus cost after April 12, 2021	\$881,136.91
	\$881,136.91

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	DUI 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

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck

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

Cannot be paid unless
 1st installment is paid

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

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

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE, CA 92502		Payment #: 38247146 Payment Date: 12/4/2020 Payment Amount: \$681,135.81 Payment Status: RECONCILED													
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System					
RIVERSIDE COUNTY TAX COLLECTOR	10028830	03	PT64882-408887	12/3/2020	\$681,135.81	\$0.00	\$681,135.81	38247146		CFAS					

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12006 RIVERSIDE, CA 92502		Payment #: 39537193 Payment Date: 4/5/2021 Payment Amount: \$681,135.81 Payment Status: RECONCILED													
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Discount Taken	Invoice Amount Paid	Cleared Payment	Description	AP System					
RIVERSIDE COUNTY TAX COLLECTOR	10028830	03	PT65442-425824	4/2/2021	\$681,135.81	\$0.00	\$681,135.81	39537193		CFAS					



Gary Hunter
AVP TAX
AT&T Services, Inc.
208 S Akard St. 18th floor
Dallas, TX 75202-4208

Tel: 214-782-3738
Mob: 469-784-7194
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,

GJH by DHP

Gary Hunter
AVP TAX

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS
2023 JAN -3 AM 11:03

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

CERTIFIED MAIL®



7020 0640 0001 2794 9911

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

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS



2023 JAN -3 AM 11:03 0000

U.S. POSTAGE PAID

SEGUIN, TX

78155
DEC 27, 22
AMOUNT

\$8.93

R2305K135712-03



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

Reset Form

Claimant's Name: First: Pacific Bell Last: _____
Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
State: MO Zip: 63101 Contact No.: (214) 782-3738

Assessor's Parcel Number: 33-279 (Assessment Number)
Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²¹</u>	<u>12/03/2021</u>	<u>\$ 823,320.00</u>	<u>\$</u>	<u>\$ 823,320.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: *[Signature]* Title: AVP TAX

RECEIVED/CLERK COUNTY OF RIVERSIDE
JAN -5 AM 11:12

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 XIII A, section 1 of the California Constitution.

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

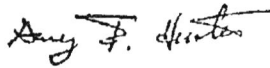
I declare under penalty of perjury that the foregoing is true and correct, and that I am authorized by claimant to make this claim for refund.

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

Name: Gary Hunter

Title: AVP TAX

Signature:

A handwritten signature in cursive script that reads "Gary F. Hunter".



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

Visit our website: www.countytreasurer.org

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 L 01
 SAINT LOUIS MO 63101



State Assessed Number	Bill Number
33 - 0279	SBE
Owner January 1, 2021	
Pacific Bell Telephone Company	

IMPORTANT MESSAGES

Land	\$8,041,148
Structures	\$106,286,390
Business Personal Property	\$9,236,970
Assessed Penalty	\$0
Full Taxable Value	\$120,563,506
Exemptions - Homowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$120,563,506
Tax Rate Per \$100 Value	
Taxes	\$2,250,733.32
Special Assessments & Fixed Charges	\$45.22
Total Base Tax Amount	\$2,250,778.54
Add 10% penalty after December 30, 2021	\$1,125,389.27
Add 10% penalty plus cost after April 11, 2022	\$1,125,389.27
	\$1,125,389.27

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 - 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

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck

or

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

Cannot be paid unless
 1st installment is paid

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

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

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502										
Payment #: 38100439 Payment Date: 12/2/2021 Payment Amount: \$1,125,368.27 Payment Status: RECONCILED										
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10028630	03	PT86677-445811	12/2/2021	\$1,125,368.27	USD	\$0.00	\$1,125,368.27	38100439	CFAE

RIVERSIDE COUNTY TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502										
Payment #: 38363617 Payment Date: 4/1/2022 Payment Amount: \$1,125,368.27 Payment Status: RECONCILED										
Supplier Name	Supplier Number	Site Code	Invoice Number	Invoice Date	Invoice Amount	Currency Code	Discount Taken	Invoice Amount Paid	Cleared Payment	AP System
RIVERSIDE COUNTY TAX COLLECTOR	10028630	03	PT87502-454142	3/31/2022	\$1,125,368.27	USD	\$0.00	\$1,125,368.27	38363617	CFAE



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,

GHH by DHP

Gary Hunter
AVP TAX

2022 JAN -3 PM 11:04
RECEIVED RIVERSIDE COUNTY
CLERK OF SUPERIOR COURT
RIVERSIDE, CALIFORNIA

F&T Inc.
18 S. Akard St.
1st Floor
Dallas, TX 75202



7020 0640 0001 2794 9904

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS

2023 JAN -3 AM 11:04



0000

U.S. POSTAGE PAID

SEGUIN, TX
78155
DEC 27, 22
AMOUNT

\$8.93

R2305K135712-03

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



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

Reset Form

Claimant's Name: First: Pacific Bell Last: _____
 Mailing Address: 1010 Pine St, ROOM 9E-L-01 City: St Louis
 State: MO Zip: 63101 Contact No.: ((214) 782-3738

Assessor's Parcel Number: 33-279 (Assessment Number)
 Property Address: SBE assessed unitary property City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20 22</u>	<u>12/05/2022</u>	<u>\$ 547,933.00</u>	<u>\$</u>	<u>\$ 547,933.00</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/16/2022 Signature: *[Handwritten Signature]* Title: AVP TAX

RECEIVED
 COUNTY OF RIVERSIDE
 12/16/2022 11:07 AM

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: _____



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,

GH by DAP

Gary Hunter
AVP TAX

RECEIVED
CLERK OF THE COUNTY CLERK
2022 JAN 12 5:11:07

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:

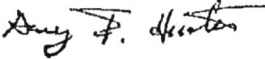
- a. The property tax rate applied to compute claimant's property taxes was in excess of the rate applied in the same year to property in the county assessed by the assessor of *RIVERSIDE* County, in violation of Article XIII, section 19 of the California Constitution and *ITT World Communications v. 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: 



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, 2022
 through June 30, 2023

9/27/2022

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 L01
 SAINT LOUIS MO 63101



State Assessed Number	Bill Number
33 - 0279	SBE
Owner January 1, 2022	
Pacific Bell Telephone Company	

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES	

Land	\$5,308,430	
Structures	\$127,335,608	
Business Personal Property	\$9,268,428	
Assessed Penalty	\$0	
Full Taxable Value	\$141,910,458	
Exemptions - Homeowner	\$0	
Exemptions - Other	\$0	
Net Taxable Value	\$141,910,458	
Tax Rate Per \$100 Value		
Taxes	\$2,778,026.80	
Special Assessments & Fixed Charges	\$0.00	
Total Base Tax Amount	\$2,778,026.80	
Add 10% penalty after December 12, 2022	\$1,388,013.40	Add 10% penalty plus cost after April 10, 2023
	\$1,388,013.40	\$1,388,013.40

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

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

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

OR

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

Cannot be paid unless
 1st installment is paid

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

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

RIVERSIDE COUNTY TAX COLLECTOR
 PO BOX 12035
 RIVERSIDE, CA 92502

Payment #: 39907481
 Payment Date: 12/5/2022
 Payment Amount: \$1,398,013.40
 Payment Status: RECONCILED

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	PT68774-483310	12/2/2022	\$1,398,013.40	USD	\$0.00	\$1,398,013.40	39907481		CFAS



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

Reset Form

Claimant's Name: First: Sprint Communications Company, L.P. Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

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

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁸</u>	<u>11/30/2018</u>	<u>\$ 27,043.16</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

See Attached

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

Date: 10/24/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS
2022 NOV -7 AM 11:11

2022-11-154371

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Communications Company, L.P., PO Box 85022, Bellevue, Washington 98015, the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and requests that the Riverside County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$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 XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation

Regular Entry

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

Business Unit SPRINT
 Voucher ID J6428113
 Voucher Style Regular Voucher
 Total Amount 83,853.32
 Supplier Name COUNTY OF RIVERSIDE CA

Invoice No JF003CA18TAXP1031003
 Invoice Date 10/01/2018
 Pay Terms N00 N00

[Schedule Payments](#)

Payment Information

Find | View All | First | 1 of 1 | Last

Payment 1

Remit to 0000200372
 Location TAX01

Gross Amount 83,853.32 USD
 Discount 0.00 USD

Scheduled Due 11/01/2018
 Net Due 10/01/2018
 Discount Due
 Accounting Date 11/01/2018

[Payment Inquiry](#)
[Express Payment](#)
[Payment Comments\(0\)](#)
[Holiday/Currency](#)

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

Payment Options

Bank BOFA
 Account ACH
 Method ACH ACH
 Message QS JAMIE 9137626476

Layout

Pay Group
 Handling Internal Distribution/w Remit
 Hold Reason

Netting Not Applicable
 L/C ID

Actions

Supplier Bank
[Hold Payment](#)
[Separate Payment](#)

Message will appear on remittance advice.

Schedule Payment

Action Schedule Payment
 Pay

Payment Date 11/05/2018
 Reference 0005989899

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

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK'S OFFICE OF SUPERVISORS

2022 NOV -7 AM 11:11

OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

CERTIFIED MAIL®



7017 0190 0000 6625 4585



US POSTAGE™
PITNEY BOWES



ZIP 66251 \$ 005.44⁰
02 4W
0000343000 NOV 01 2022

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

Claimant's Name: First: Sprint Communications Company, L.P. Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

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

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁹</u>	<u>11/30/2019</u>	<u>\$27,746.58</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: Chris Miller Signature: 12/21/2022 Title: SVP, Tax

RECEIVED COUNTY OF RIVERSIDE JAN -4 AM 10:51

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

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

**Riverside County Clerk of the Board of Supervisors
4080 Lemon Street, 1st Floor
Riverside, CA 92502**

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Communications Company, L.P., PO Box 85022, Bellevue, Washington 98015, the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and requests that the Riverside County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$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 XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



RIVERSIDE COUNTY TREASURER - TAX COLLECTION
 PO BOX 12005 Riverside, CA 92502-2205
 4000 Lemon St (1st floor)
 Riverside, CA 92501
 Telephone: (951) 955-3900
 Toll Free Number: 1 (877) 742-2459
 From area codes 951 & 760 only

**RIVERSIDE COUNTY
 SECURED STATE ASSESSED
 PROPERTY TAX BILL**
 For Fiscal Year July 1, 2019
 through June 30, 2020

Property Data SEC ATTACHED BREAKDOWN SHEET(S)

Mailed to: SPRINT COMMUNICATIONS COMPANY, L.P.
 TRACI JOHNSON
 P.O. BOX 12913
 SHAWNEE MISSION KS 66202



State Assessed Number	Bill Number
33 - 2014	SBE
Owner January 1, 2019	
SPRINT COMMUNICATIONS COMPANY, L.P.	

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES	

Land	\$3,494,135
Structures	\$341,838
Business Personal Property	\$899,273
Assessed Penalty	\$0
Full Taxable Value	\$4,732,246
Exemptions - Homowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$4,732,246
Tax Rate Per \$100 Value	
Taxes	\$83,350.46
Special Assessments & Fixed Charges	\$74.04
Total Base Tax Amount	\$83,424.50
Add 10% penalty after December 10, 2019	\$41,712.25
Add 10% penalty plus cost after April 10, 2020	\$41,712.25
	\$41,712.25

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

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

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 2014	SBE

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

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

Cannot be paid unless 1st installment is paid

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

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

DUE 11/01/2019	
PAY BY 12/10/2019	\$41,712.25
IF PAID AFTER 12/10/2019, ADD 10% PENALTY	\$4,171.22
DELINQUENT 1st INSTALLMENT AMOUNT	\$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

SEND THIS STUB WITH YOUR 1ST INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 2014	SBE

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

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

1st
 Installment
 Bill Printed On:
 10/9/2019

Business Unit: SPRINT
 Voucher ID: K2217470
 Voucher Style: Regular Voucher
 Total Amount: 8,390.50
 Supplier Name: COUNTY OF RIVERSIDE CA

Invoice No: JF003CA16TAX7519001
 Invoice Date: 09/04/2019
 Pay Terms: N00
 Schedule Payments

Payment Information | Find | View All | First | 1 of 1 | Last

Payment 1	Gross Amount	Scheduled Due	Payment Inquiry
Remit to: 0000200379	8,390.50 USD	08/19/2020	Express Payment
Location: TAX01	Discount: 0.00 USD	Net Due: 09/02/2019	Payment Comments(0)
Address 9:	Accounting Date: 08/20/2020		Holiday/Currency

Address 9:
 COUNTY OF RIVERSIDE CA
 TREASURER TAX COLLECTOR
 P O BOX 12005
 RIVERSIDE, CA 92502-3255

Payment Options

Bank: BOFA	Pay Group	Netting: Not Applicable	Supplier Bank
Account: ACH	Handling: Internal Distribution/Remit	U/S ID	Hold Payment
Method: ACH	Field Reason		Separate Payment
Message: CS JAMIE 9137626276			

Schedule Payment

Action: Schedule Payment
 Pay: Payment Date: 08/22/2020
 Reference: 0000201089

Save

T-Mobile

REGISTERED MAIL



7018 0040 0000 3930 5790

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



US POSTAGE BY PITNEY BOWES



ZIP 66251 \$ 005.44⁰
02 4W
0000389241 DEC 28 2022

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS
2023 JAN -4 AM 10:51

Riverside C Board
4080 Lem
Riverside, C



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

Reset Form

Claimant's Name: First: Sprint Communications Company, L.P. Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

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

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²⁰</u>	<u>11/30/2020</u>	<u>\$ 30,216.40</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

See Attached

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

Date: 12/21/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED ENGINEERING SOCIETY
OF RIVERSIDE
2023 JAN -4 AM 10:51

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Communications Company, L.P., PO Box 85022, Bellevue, Washington 98015, the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and requests that the Riverside County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$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 XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation



Matthew Jennings
 Riverside County Treasurer-Tax Collector
 20 BOX 11265 Riverside, CA 92502-2126
 4062 Tacoma Blvd, Riverside, CA 92501
 Telephone: (951) 943-3000
 Toll Free Number: 1-877-744-2444
 Fax Number: (951) 943-3444

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

10/14/2021

Property Use: 381 ATTACHED STATE OWNED RESIDENTIAL

APPLICANT: SPRINT COMMUNICATIONS COMPANY, L.P.
 TRUSTEES: TRUSTEES: TRUSTEES: TRUSTEES:
 210 BOX 14911
 BROWNSVILLE, TX 77802

Attached Documents

State Assessed Number	Bill Number
33 - 2014	581
Onset January 1, 2010	
Sprint Communications Company, L.P.	

Your Website: www.countytreasurer.org

IMPORTANT MESSAGES	

Land	\$3,494,135
Structures	\$240,788
Business Personal Property	\$1,004,750
Assessed Penalty	\$0
Full Taxable Value	\$4,739,673
Exemptions - Homestead	\$0
Exemptions - Other	\$0
Net Taxable Value	\$4,739,673
Tax Rate Per \$100 Value	\$50.00242
Taxes	\$237,002.42
Special Assessments & Fixed Charges	\$0.00
Total Base Tax Amount	\$237,002.42
PAID BY: \$237,002.42	ADJUD: \$237,002.42
DATE PAID: 02/01/2021	DATE PAID: 02/01/2021
\$237,002.42	\$237,002.42

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	581
DUE 02/01/2021	
PAY BY 04/12/2021	\$43,001.21
IF PAID AFTER 04/12/2021, ADD 10% PENALTY AND COST	\$4,338.16

If paying in person at one of our offices, bring the entire tax bill and receipt will be issued. For additional charges see Item 43 on the reverse.

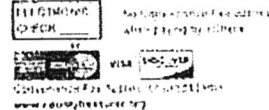
SEND THIS COPY WITH YOUR 2nd
 INSTALLMENT PAYMENT

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.

Pay taxes online by eCheck or by Credit/Debit card



For more information
 visit www.countytreasurer.org

2nd
 Installment
 Bill Printed On
 02/01/2021

State Assessed Number	Bill Number
33 - 2014	581
DUE 11/01/2020	
PAY BY 12/10/2020	\$43,001.21
IF PAID AFTER 12/10/2020, ADD 10%	\$4,300.11

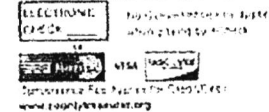
If paying in person at one of our offices, bring the entire tax bill and receipt will be issued. For additional charges see Item 43 on the reverse.

SEND THIS COPY WITH 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 Credit/Debit card



For more information
 visit www.countytreasurer.org

1st
 Installment
 Bill Printed On
 02/01/2021

Business Unit: SPRINT
 Voucher ID: K4140869
 Voucher Style: Regular Voucher
 Total Amount: 86,002.42
 Supplier Name: COUNTY OF RIVERSIDE CA

Invoice No: JF003CA20TAX1110005
 Invoice Date: 05/01/2020
 Pay Terms: NCO

Schedule Payments

Find | View All | First | 1 of 1 | Last

Payment	Gross Amount	Discount	Scheduled Due	Net Due	Discount Due	Accounting Date	Payment Inquiry
Payment: 1	86,002.42 USD	0.00 USD	11/10/2020	05/02/2020		11/11/2020	Express Payment Payment Comments(0) Holiday/Currency

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

Payment Options

Bank: BOFA	Pay Group	Noting: Not Applicable	Supplier Brink
Account: ACH	Handling: Internal Distribution Remit	LIC ID	Hold Payment
Method: ACH	Hold Reason		Separate Payment
Message: OS JAMIE 9537026376	Layout		

Message will appear on remittance advice.

Schedule Payment

Action: Schedule Payment
 Pay
 Payment Date: 11/16/2020
 Reference: 0006293765

Save

Return to Search | Notify | Refresh

T Mobil

T-Mobile USA, Inc.
6160 Sprint Pkwy, KSOPHI0401-4CPTX, Overland Park

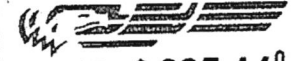
70

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 JAN -4 AM 10:51



US POSTAGETM PITNEY BOWES



ZIP 66251 \$ 005.44⁰
02 4W
0000389241 DEC 28 2022

y Clerk of Board
Street, 1st ~~B~~ Floor

92501



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

Reset Form

Claimant's Name: First: Sprint Communications Company, L.P. Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

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

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²¹</u>	<u>12/02/2021</u>	<u>\$ 25,070.45</u>	<u>\$</u>	<u>\$</u>
<u>20²¹</u>	<u>04/04/2022</u>	<u>\$ 25,070.45</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/22/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED RIVERSIDE COUNTY
CLERK/COMPLAINTS SECTION
2023 JAN -4 AM 10:47

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Communications Company, L.P., PO Box 85022, Bellevue, Washington 98015, the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and requests that the Riverside County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$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 XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

Dated: 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
 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

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: SPRINT COMMUNICATIONS COMPANY, L.P.
 ATTN: TRACI JOHNSON
 PO BOX 85022
 BELLEVUE WA 98015



State Assessed Number	Bill Number
33 - 2014	SBE
Owner January 1, 2021	
Sprint Communications Company, L.P.	

IMPORTANT MESSAGES

Land	\$3,494,135
Structures	\$1,067,318
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	\$137,010.70
Special Assessments & Fixed Charges	\$10.68

Total Base Tax Amount \$137,021.38

Add 10% penalty after December 10, 2021	\$68,510.69	Add 10% penalty plus cost after April 11, 2022	\$68,510.69
	\$68,510.69		\$68,510.69

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 1ST INSTALLMENT IS PAID

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



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

Cannot be paid unless 1st installment is paid


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

State Assessed Number	Bill Number
33 - 2014	SBE

SEND THIS STUB WITH YOUR 1ST
 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:


 Display Document: Line Item 001

     Additional Data


Vendor	2000059676	RIVERSIDE COUNTY TREASURER	G/L Acc	44250010
Company Code	V040	PO BOX 12005		
V040 TMO USA, Inc.		RIVERSIDE	Doc. no.	1103586042
Line Item 1 / Invoice / 31				

Amount	68,510.69	USD
Tax Code		

Additional Data

Disc. base	68,510.69	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0 0.000 % 0
Blinc Date	12/02/2021		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.spl.	TX	Payee		
Clearing	12/13/2021 /	1501810229			
Assignment	WIRE				
Text	CA - S003 1HP PPTX 2021				 Long text

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


 Display Document: Line Item 001

     Additional Data

Vendor	2000058676	RIVERSIDE COUNTY TREASURER	G/L Acc	44250010
Company Code	V040	PO BOX 12005		
V040 TMO USA, Inc.		RIVERSIDE	Doc. no.	1100563519
Line Item 1 / Invoice / 31				

Amount	68,510.69	USD
Tax Code		

Additional Data

Disc. base	68,510.69	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0 0.000 % 0
Blne Date	04/04/2022		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Clearing	04/17/2022 / 1500324281				
Assignment	WIRE				
Text	CA - S003 2HP PPTX 2021				 Long text

T-Mobile®

T-Mobile USA, Inc.
PO Box 85021, Bellevue, WA 98006-1350

UNITED STATES POSTAL SERVICE® **CERTIFIED MAIL®**



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Pitney Bowes



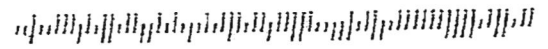
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U.S. POSTAGE PAID
BELLEVUE, WA
98006
DEC 30, 22
AMOUNT
\$4.84
R2304M115865-06

Riverside County Clerk of the Board
4080 Lemon St, 1st Fl.
Riverside, CA 92501

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD ROOM
2023 JAN -4 PM 10:47

92501-000440





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

Reset Form

Claimant's Name: First: Sprint Communications Co. LP Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: (425) 383-7285

Assessor's Parcel Number: 2014 Sprint Communications Company
Property Address: Various-State Assessed City: _____ Zip: _____

In accordance with the provisions of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2022</u>	<u>12/06/2022</u>	<u>\$ 24,341.58</u>	<u>\$</u>	<u>\$</u>
<u>20</u>	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.			
<u>20</u>				
<u>20</u>				
<u>20</u>				

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

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

Date: 12/29/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED COUNTY CLERK'S OFFICE 2023 JAN -9 AM 10:04

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 filling 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, 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 \$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:


 Display Document: Line Item 001

      Additional Data

Vendor	2000058676	RIVERSIDE COUNTY TREASURER	G/L Acc	44250010
Company Code	V040	PO BOX 12005		
V040 TMO USA, Inc.		RIVERSIDE	Doc. no.	1102311296
Line Item 1 / Invoice / 31				

Amount	61,644.77	USD
Tax Code		

Additional Data

Disc. base	61,644.77	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0 0.000 % 0
Blinc Date	12/07/2022		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Assignment	WIRE				
Text	CA - S003 1HP PPTX 2022				 Long text

T-Mobile

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

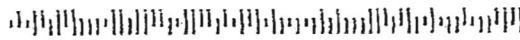


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Riverside County Clerk of Board of Supervisors
4080 Lemon St, 1st Fl.
Riverside, CA 92501

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS
2023 JAN -9 AM 10:34

92501-363440





Matthew Jennings
 Riverside County Treasurer-Tax Collector
 PO BOX 12005 Riverside, CA 92502-2205
 4080 Lemco St (1st Floor) Riverside, CA 92501
 Telephone: (951) 955-3900
 Toll 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

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: SPRINT COMMUNICATIONS COMPANY, L.P.
 ATTN: TRACI JOHNSON
 PO BOX 85022
 BELLEVUE WA 98015



State Assessed Number	Bill Number
33 - 2014	SBE
Owner January 1, 2022	
Sprint Communications Company, L.P.	

IMPORTANT MESSAGES	

Land	\$3,668,972
Structures	\$751,026
Business Personal Property	\$1,860,317
Assessed Penalty	\$0
Full Taxable Value	\$6,300,314
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$6,300,314
Tax Rate Per \$100 Value	
Taxes	\$123,278.86
Special Assessments & Fixed Charges	\$10.68
Total Base Tax Amount	\$123,289.54
Add 10% penalty after December 12, 2022	\$61,644.77
Add 10% penalty plus cost after April 10, 2023	\$61,644.77
	\$61,644.77
	\$61,644.77

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 - 2014	SBE
DUE 02/01/2023	
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 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

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



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

Cannot be paid unless 1st installment is paid

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

State Assessed Number	Bill Number
33 - 2014	SBE
DUE 11/01/2022	
PAY BY 12/12/2022	\$61,644.77
IF PAID AFTER 12/12/2022, ADD 10% PENALTY	\$6,164.46

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 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

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck



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

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 (951) 955-3900.

Payments can be made online or by telephone using credit card, debit card or eCheck, however eCheck 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 payments.

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 timely payment.

By mail: PLEASE DO NOT MAIL CASH (currency or coins). Please make checks or money orders payable to: MATTHEW JENNINGS or RIVERSIDE COUNTY TREASURER-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 penalties and fees will apply. A charge will be added to the amount owing for any check returned by the bank. We DO 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 it must be received by the Treasurer-Tax 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 taxes are paid. FAILURE TO OBTAIN A TAX BILL DOES NOT RELIEVE THE LIABILITY TO PAY THE TAX NOR ANY PENALTIES. MAKE SURE THIS 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 MUST NOTIFY THE ASSESSOR OF CHANGES OF ADDRESS. They can be reached at (951) 955-6200 or (800) 746-1544; or online at www.rivcocor.org. You may also use the back of the payment stub 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 1st lien 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.rivcocor.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/PropertyTax/Divisi on asp) and any voter-approved bonded indebtedness rates of the taxing agencies listed (displayed like "XX-XXXX-D") in the "Charges Levied by Taxing Agencies" box.

Agency assessments (displayed like "XX-XXXX-FC") 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 bill 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 ON THIS BILL OR STOP THE COLLECTION PROCESS. THE INSTALLMENT MUST BE PAID IN FULL IN ORDER TO AVOID PENALTIES ADDED BY LAW.

5. INSTALLMENT DUE DATES AND DELINQUENT DATES
EACH INSTALLMENT'S PAYMENT MUST BE RECEIVED OR HAVE A UNITED STATES POSTAL SERVICES POSTMARK ON OR BEFORE ITS DELINQUENT DATE SHOWN ON THE FRONT OF THIS BILL. (If the delinquent date falls on a Saturday, Sunday or legal holiday, the delinquent date is the next business day). Payments received after the delinquency dates shown on this bill 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 lien 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 installment 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 tax sale.

If the Unsecured assessment (possessory interests, mobile homes, business personal properties, or water-distribution assessments) are not paid by the delinquency date, applicable penalties, costs, interest will attach to the unpaid assessment. A Certificate of Lien will be recorded against the January 1st 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 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@scoc.ca.gov.

7. ASSESSMENT APPEALS

If you disagree with the assessed value shown on this bill, you have the right to an informal assessment review by contacting the Riverside County Assessor'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 file 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 Floor, Room 127, Riverside, CA 92501; by mail at P.O. Box 1628, Riverside, CA 92502-1628; or by telephone at (951) 955-9688 or at www.rivcocob.org. If the original amount of this tax bill is not paid by its delinquent date, you will be subject to this delinquent charge on the adjusted 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 Escalation Assessment: Within 60 days from the date of mailing printed on this bill or postmark thereof, whichever is later.
Supplemental Assessment: Within 60 days from the date the Supplemental Assessment Notice was mailed (on the front of this tax bill); see "Assessor's Notice Mailed on" (from mailing date). An Assessment Appeal Application may be filed within 60 days of the mailing date of the supplemental tax bill only if the County Assessor did not mail a Notice of Supplemental Assessment.

Pay taxes online by eCheck or by Credit/Debit card

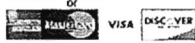
ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck



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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies 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

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

Owner's Name _____

Permanent Mailing Address _____

City _____ State _____ Zip _____

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck



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

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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.

Please follow up with them if you have any questions regarding your mailing address at (951) 955-6200.
PRINT CHANGE OF ADDRESS HERE

Owner's Name _____

Permanent Mailing Address _____

City _____ State _____ Zip _____

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
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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 Form

Claimant's Name: First: Sprint Spectrum LP Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

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

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁹</u>	<u>11/30/2019</u>	<u>\$206,816.10</u>	<u>\$</u>	<u>\$</u>
<u>20¹⁹</u>	<u>04/08/2020</u>	<u>\$206,816.09</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/21/2022 Signature: Chris Miller Title: SVP, Tax

2023 JAN -4 PM 10:48
COUNTY OF RIVERSIDE
ADMINISTRATIVE CENTER

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint 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 XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

Dated: 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 92502-2205
 4040 Lemon St (1st Floor)
 Riverside, CA 92501
 Telephone: (951) 955-3500
 Toll Free Number: 1 (877) 748-2589
 From area codes 951 & 760 only

**RIVERSIDE COUNTY
 SECURED STATE ASSESSED
 PROPERTY TAX BILL**
 For Fiscal Year July 1, 2019
 through June 30, 2020

10/9/2019

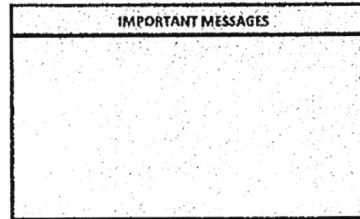
Visit our website: www.countytreasurer.org

Property Data SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to SPRINT SPECTRUM LP
 6500 SPRINT PARKWAY KSOPHLSA602
 OVERLAND PARK KS 66251



State Assessed Number	Bill Number
33 - 2720	SBE
Order January 1, 2019	
Sprint Spectrum LP	



Land	\$4,847,082		
Structures	\$11,757,100		
Business Personal Property	\$54,241,788		
Assessed Penalty	\$0		
Full Taxable Value	\$70,545,970		
Exemptions - Homeworner	\$0		
Exemptions - Other	\$0		
Net Taxable Value	\$70,545,970		
Tax Rate Per \$100 Value			
Taxes	\$1,242,547.32		
Special Assessments & Fixed Charges	\$138.12		
Total Base Tax Amount	\$1,242,685.44		
AC110K	\$621,341.72	AS110K	\$621,341.72
penalty after		penalty after	
December 10, 2019		April 10, 2020	
	\$621,341.72		\$621,341.72

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

DUE 02/01/2020	
PAY BY 04/10/2020	\$621,341.72
IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST	\$62,172.22
DELINQUENT 2nd INSTALLMENT AMOUNT	\$683,513.94
For additional charges see item #5 on reverse	

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

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 2720	SBE

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

ELECTRONIC CHECK No Convenience Fee applies when paying by e-Check



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

Cannot be paid unless
 1st installment is paid

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

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

DUE 11/01/2019	
PAY BY 12/10/2019	\$621,341.72
IF PAID AFTER 12/10/2019, ADD 10% PENALTY	\$62,134.16
DELINQUENT 1st INSTALLMENT AMOUNT	\$683,475.88
For additional charges see item #5 on reverse	

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

SEND THIS STUB WITH YOUR 1ST INSTALLMENT PAYMENT

State Assessed Number	Bill Number
33 - 2720	SBE

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

ELECTRONIC CHECK No Convenience Fee applies when paying by e-Check



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

1st
 Installment
 Billed Printed On:
 10/9/2019

Business Unit: SPRNT
 Invoice No: JF02CA1STAXY1105005
 Voucher ID: K0647656
 Invoice Date: 09/01/2019
 Voucher Style: Regular Voucher
 Total Amount: 621,341.72
 Supplier Name: COUNTY OF RIVERSIDE CA
 Pay Terms: N00
 N00

Schedule Payments

Payment: 1
 Remit to: 0500200372
 Location: TAX01
 Address 2:
 COUNTY OF RIVERSIDE CA
 INFORMATION TECHNOLOGY
 1113 SPRUCE ST
 RIVERSIDE, CA 92507-2423

Gross Amount: 621,341.72 USD
 Discount: 0.00 USD
 Scheduled Out: 11/05/2019
 Net Due: 09/01/2019
 Discount Due
 Accounting Date: 11/05/2019

Payment Inquiry
 Express Payment
 Payment Comments(0)
 Holiday/Currency

Find | View All | First | 1 of 1 | Last

Payment Information

Bank: BOFA
 Account: ACH
 Method: ACH
 Message: QS JAMIE 9127626476

Pay Group: Handling Internal Distribution/Remit
 Hold Reason: Layout

Supplier Bank: Hold Payment
 Separate Payment

Netting: Not Applicable
 L/C ID: Actions

Payment Date: 11/08/2019
 Reference: 0006152093

Message will appear on remittance advice.

Schedule Payment

Action: Schedule Payment
 Pay

Save

Return to Search | Notify | Refresh

Business Unit: SPRINT
Invoice No.: JF072CA1BTAXT049B002
Voucher ID: K154D400
Invoice Date: 09/01/2019
Voucher Style: Regular Voucher
Pay Terms: NCO
Total Amount: 621,341.72
Supplier Name: COUNTY OF RIVERSIDE CA

[Schedule Payments](#)

Payment Information |
 Find |
 View As |
 First |
 1 of 1 |
 Last

Payment: 1
Remit to: 0000200372
Location: TAX01
Gross Amount: 621,341.72
Discount: 0.00
Scheduled Due: 04/09/2020
Net Due: 621,341.72
Accounting Date: 04/09/2020

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

Payment Options

Bank:	BCFA	Pay Group:	EA	Netting:	Not Applicable	Supplier Blank:	
Account:	ACH	Handling:	Internal Distribution Remit	UC ID:		Hold Payment:	
Method:	ACH	Layout:				Separate Payment:	
Message:	OS-JALME 9137626476						

Message will appear on remittance advice.

Schedule Payment:
 Action: Schedule Payment
 Pay: Payment Date: 04/10/2020
 Reference: 0008215821

Save

[Return to Search](#) |
 [Notify](#) |
 [Refresh](#)

T-Mobile

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

GERI



7018 0040

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 JAN -14 AM 10:49



US POSTAGE PAID PITNEY BOWES



ZIP 66251 \$ 005.44⁰
02 4W
0000389241 DEC. 28 2022

River of The Board
401 1st Floor
Riv 501



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

Reset Form

Claimant's Name: First: Sprint Spectrum LP Last: _____
 Mailing Address: PO Box 85022 City: Bellevue
 State: WA Zip: 98015 Contact No.: ((425) 383-7285)

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

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²⁰</u>	<u>11/30/2020</u>	<u>\$ 210,732.86</u>	<u>\$</u>	<u>\$</u>
<u>20²⁰</u>	<u>04/01/2021</u>	<u>\$ 210,732.86</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/21/2022 Signature: Chris Miller Title: SVP, Tax

2023 JUN 14 PM 03:48
 SUPERVISOR'S OFFICE COUNTY OF RIVERSIDE

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

Date Received: _____ Date Referred to County Counsel: _____

Signature: _____ Title: _____ Date: _____

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint 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 XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation

Business Unit: SPRINT
 Voucher ID: K4261308
 Voucher Style: Regular Voucher
 Total Amount: 559,859.42
 Supplier Name: COUNTY OF RIVERSIDE CA

Invoice No: JF07ZCA20TAXL1110011
 Invoice Date: 05/01/2020

Pay Terms: N00

Schedule Payments

Payment Information

Payment 1

Remit to: 0602200372
 Location: TAX01

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

Gross Amount: 559,859.42 USD
 Discount: 9.00 USD

Scheduled Due: 11/19/2020
 Net Due: 05/02/2020
 Discount Due: 11/20/2020
 Accounting Date: 11/20/2020

Payment Inquiry
 Express Payment
 Payment Comments(0)
 Holiday/Currency

Payment Options

Bank: BOFA
 Account: ACH
 Method: ACH
 Message: GS-JAMIE 9:137626276

Pay Group: Internal Distribution Remit
 Handling: Internal Distribution Remit
 Hold Reason: Layout

Netting: Not Applicable
 U/C ID: ACH

Supplier Bank
 Hold Payment
 Separate Payment

Message will appear on remittance advice.

Schedule Payment

Action: Schedule Payment
 Pay Reference: 0005292464
 Payment Date: 11/24/2020

Save

Return to Search | Notify | Refresh

Regular Entry

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

Business Unit: SPRINT
Invoice No: JF072CA20TAXT0401003
Voucher ID: K5594572
Invoice Date: 01/01/2021
Voucher Style: Regular Voucher
Total Amount: 599,859.42
Pay Terms: N00 N00
Supplier Name: COUNTY OF RIVERSIDE CA

[Schedule Payments](#)

Payment Information

Find | View All | First | 1 of 1 | Last

Payment: 1

Remit to: 0000200372
Location: TAX01

Gross Amount: 599,859.42 USD
Discount: 0.00 USD

Schedulee Due: 04/01/2021
Net Due: 04/02/2021
Discount Due:
Accounting Date: 04/01/2021

[Payment Inquiry](#)
[Express Payment](#)
[Payment Comments\(0\)](#)
[Holiday/Currency](#)

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

Payment Options

Bank: BOFA
Account: ACH
Method: ACH ACH
Message: QS JAMIE 9137626475

Layout

Pay Group:
Handling: Internal Distribution/w Remit
Hold Reason:

Netting: Not Applicable
L/C ID:

Actions:

[Supplier Bank](#)
[Hold Payment](#)
[Separate Payment](#)

Message will appear on remittance advice.

Schedule Payment

Action: [Schedule Payment](#)
[Pay](#)

Payment Date: 04/06/2021
Reference: 0006236915

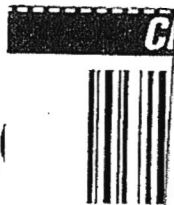
[Save](#)

[Return to Search](#) | [Notify](#) | [Refresh](#)

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

T-Mobile

T-Mobile USA, Inc.
6160 Sprint Pkwy, KSOPHI0401-4CPTX, Overland Park, KS 66



7018 0

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 JAN -1 AM 10: 4:8



US POSTAGE PAID PITNEY BOWES



ZIP 66251 \$ 005.44⁰
02 4W
0000389241 DEC 28 2022

CIK of Board
Street, 1st Floor
92501



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

Reset Form

Claimant's Name: First: Sprint Spectrum LP Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

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

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²¹</u>	<u>12/02/2021</u>	<u>\$ 77,923.16</u>	<u>\$</u>	<u>\$</u>
<u>20²¹</u>	<u>04/04/2022</u>	<u>\$ 77,923.16</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 12/22/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED RIVERSIDE COUNTY
CLERK/ASSAULT COUNTY
2023 JAN -4 PM 10:52

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

Riverside County Clerk of the Board of Supervisors

P O BOX 1147

Riverside, CA 92502-1147

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint 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 XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

10/5/2021

**RIVERSIDE COUNTY
SECURED STATE ASSESSED
PROPERTY TAX BILL**
For Fiscal Year July 1, 2021
through June 30, 2022

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: SPRINT SPECTRUM LP
PO BOX 85022
BELLEVUE WA 98015



State Assessed Number	Bill Number
33 - 2720	SBE
Owner January 1, 2021	
Sprint Spectrum LP	

IMPORTANT MESSAGES

Land	\$4,647,082
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 & Fixed Charges	\$494.72
Total Base Tax Amount	\$426,346.96
Add 10% penalty after December 10, 2021	\$213,173.48
Add 10% penalty plus cost after April 11, 2022	\$213,173.48
	\$213,173.48
	\$213,173.48

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

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




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

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:

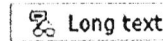
 Display Document: Line Item 001

     Additional Data


Vendor	2000058676	RIVERSIDE COUNTY TREASURER	G/L Acc	44250010
Company Code	V040	PO BOX 12005		
V040 TMO USA, Inc.		RIVERSIDE	Doc. no.	1103586034
Line Item 1 / Invoice / 31				

Amount	213,173.48	USD
Tax Code		

Additional Data

Disc. base	213,173.48	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0
Blne Date	12/02/2021		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Clearing	12/13/2021	/ 1501810237			
Assignment	WIRE				
Text	CA - S099 1HP PPTX 2021				

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


 Display Document: Line Item 001

     Additional Data

Vendor	2000058676	RIVERSIDE COUNTY TREASURER	G/L Acc	44250010
Company Code	V040	PO BOX 12005		
V040 TMO USA, Inc.		RIVERSIDE	Doc. no.	1100563515
Line Item 1 / Invoice / 31				

Amount	213,173.48	USD
Tax Code		

Additional Data

Disc. base	213,173.48	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0 0.000 % 0
Blne Date	04/04/2022		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Clearing	04/17/2022 /	1500324287			
Assignment	WIRE				
Text	CA - S099 2HP PPTX 2021				 Long text

T-Mobile®

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

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 JAN -4 AM 10:52



0000

U.S. POSTAGE PAID
BELLEVUE, WA
98006
DEC 30, 22
AMOUNT
\$5.44
R2304M115865-06

Supervisors

Fl.

201



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

Reset Form

Claimant's Name: First: Sprint Spectrum LP Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

Assessor's Parcel Number: 2720 Sprint Spectrum
Property Address: Various-State Assessed City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²²</u>	<u>12/06/2022</u>	<u>\$28,461.14</u>	<u>\$</u>	<u>\$</u>
<u>20</u>				
<u>20</u>				
<u>20</u>				
<u>20</u>				

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.

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

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

Date: 12/29/2022 Signature: Chris Miller Title: SVP, Tax

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2023 JAN 11 10:04 AM
COUNTY OF RIVERSIDE

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

Mail the completed Claim for Refund of Tax Payment(s) form to:
Riverside County Clerk of the Board of Supervisors
P O BOX 1147
Riverside, CA 92502-1147

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President, Taxation of Sprint 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:

 Display Document: Line Item 001


      Additional Data

Vendor	2000058676	RIVERSIDE COUNTY TREASURER	G/L Acc	44250010
Company Code	V040	PO BOX 12005		
V040 TMO USA, Inc.		RIVERSIDE	Doc. no.	1102311288

Line Item 1 / Invoice / 31

Amount	72,071.27	USD
Tax Code		

Additional Data

Disc. base	72,071.27	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0 0.000 % 0
Blne Date	12/07/2022		Fixed		
Pmnt Block			Invoice ref.		/ / 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Assignment	WIRE				
Text	CA - S099 1HP PPTX 2022				 Long text

T-Mobile®

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

UNITED STATES POSTAL SERVICE® **CERTIFIED MAIL**



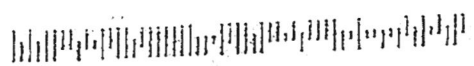
9489 0090 0027 6428 6916 35

US POSTAGE PAID PITNEY BOWES

ZIP 98006 \$ 004.81⁰
02 4W
0000389239 JAN 03, 2023

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

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CLERK/BOARD OF SUPERVISORS
2023 JAN -9 AM 10:34





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, 2022
 through June 30, 2023

9/27/2022

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: SPRINT SPECTRUM LP
 PO BOX 85022
 BELLEVUE WA 98015



State Assessed Number	Bill Number
33 - 2720	SBE
Owner January 1, 2022	
Sprint Spectrum LP	

IMPORTANT MESSAGES	

Land	\$4,338,402
Structures	\$52,461
Business Personal Property	\$2,975,714
Assessed Penalty	\$0
Full Taxable Value	\$7,366,577
Exemptions - Homeowner	\$0
Exemptions - Other	\$0
Net Taxable Value	\$7,366,577
Tax Rate Per \$100 Value	
Taxes	\$144,142.54
Special Assessments & Fixed Charges	\$0.00
Total Base Tax Amount	\$144,142.54
Add 10% penalty after December 31, 2022	\$72,071.27
Add 10% penalty plus cost after April 10, 2023	\$72,071.27
	\$72,071.27
	\$72,071.27

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 - 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 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

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



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

Cannot be paid unless 1st installment 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

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 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
 ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck



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

1st
 Installment
 Bill Printed On:
 9/27/2022

3. 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 eCheck, however eCheck 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 payments.

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 timely payment.

By Mail: PLEASE DO NOT MAIL CASH (currency or coins). Please make checks or money orders payable to: MATTHEW JENNINGS or RIVERSIDE COUNTY TREASURER-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 penalties and fees will apply. A charge will be added to the amount owing for any check returned by the bank. We DO 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 it must be received by the Treasurer-Tax Collector's office on or before the delinquent date. We recommend processing 5 to 7 days before the due date.

7. PROPERTY OWNER'S RESPONSIBILITIES

Property owners are responsible for ensuring that their taxes are paid. FAILURE TO OBTAIN A TAX BILL DOES NOT RELIEVE THE LIABILITY TO PAY THE TAX NOR ANY PENALTIES. MAKE SURE THIS 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 MUST NOTIFY THE ASSessor OF CHANGES OF ADDRESS. They can be reached at (951) 955-6200 or (800) 746-1544; or online at www.rivco.org. You may also use the back of the payment stub 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 1st lien date does not relieve the assessor 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.rivco.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/PropertyTax/Division.aspx) and any voter-approved bonded indebtedness rates of the taxing agencies listed (displayed like "XX-XXXX-D") in the "Charges Levied by Taxing Agencies" box.

Agency assessments (displayed like "XX-XXXX-FC") 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 bill 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 ON THIS BILL OR STOP THE COLLECTION PROCESS. THE INSTALLMENT MUST BE PAID IN FULL IN ORDER TO AVOID PENALTIES ADDED BY LAW.

5. INSTALLMENT DUE DATES AND DELINQUENT DATES. EACH INSTALLMENT'S PAYMENT MUST BE RECEIVED OR HAVE A UNITED STATES POSTAL SERVICES POSTMARK ON OR BEFORE ITS DELINQUENT DATE SHOWN ON THE FRONT OF THIS BILL.

If the delinquent date falls on a Saturday, Sunday or legal holiday, the delinquent date is the next business day. Payments received after the delinquency dates shown on this bill 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 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 Installment 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 tax sale.

If the Unsecured assessment (possessory interests, mobile homes, business personal properties, or water-distribution assessments) are not paid by the delinquency date, applicable penalties, costs, interest will attach to the unpaid assessment. A Certificate of Lien will be recorded against the January 1st 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 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@scoco.gov.

7. ASSESSMENT APPEALS

If you disagree with the assessed value shown on this bill, you have the right to an informal assessment review by contacting the Riverside County Assessor'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 file 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 Floor, Room 127, Riverside, CA 92501; by mail at P.O. Box 1628, Riverside, CA 92502-1628; or by telephone at (951) 955-9688 or at www.rivco.org. If the original amount of this tax bill is not paid by its delinquent date, you will be subject to the delinquent charges on the adjusted 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.
Supplemental Assessment: Within 60 days from the date the Supplemental Assessment Notice was mailed (on the front of this tax bill); see "Assessor's Noticed Mailed on" (from mailing date). An Assessment Appeal Application may be filed within 60 days of the mailing date of the supplemental tax bill only if the County Assessor did not mail a Notice of Supplemental Assessment.

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck
or
VISA DISC-YER Convenience Fee Applies for Credit/Debit
www.countytreasurer.org

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck
or
VISA DISC-YER 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.

Please follow up with them if you have any questions regarding your mailing address at (951) 955-6200.
PRINT CHANGE OF ADDRESS HERE

Owner's Name _____

Permanent Mailing Address _____

City _____ State _____ Zip _____

Phone Number _____

Signature _____

OFFICE LOCATIONS

RIVERSIDE	PALM DESERT	TEMECULA
4080 Lemon St 1st and 4th floor Riverside, CA	38-686 El Cerrito Rd Palm Desert, CA 92211 CASH NOT ACCEPTED	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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck
or
VISA DISC-YER 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.

Please follow up with them if you have any questions regarding your mailing address at (951) 955-6200.
PRINT CHANGE OF ADDRESS HERE

Owner's Name _____

Permanent Mailing Address _____

City _____ State _____ Zip _____

Phone Number _____

Signature _____

OFFICE LOCATIONS

RIVERSIDE	PALM DESERT	TEMECULA
4080 Lemon St 1st and 4th floor Riverside, CA	38-686 El Cerrito Rd Palm Desert, CA 92211 CASH NOT ACCEPTED	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 Form

Claimant's Name: First: Sprint Telephony PCS Last: _____
Mailing Address: PO Box 85022 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

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

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁸</u>	<u>11/30/2018</u>	<u>\$ 336,546.52</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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

Date: 10/24/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS
2022 NOV - 7 AM 11:12

2022-11-154364

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President - Taxation of Sprint Telephony PCS, L.P., PO Box 85022, Bellevue, Washington 98015, the claimant herein, hereby makes this claim for refund of property tax on behalf of the claimant pursuant to Revenue and Taxation Code section 5097 and requests that the Riverside County Board of Supervisors make its order directing the Controller of said County to refund to claimant the sum of \$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 XIII A, section 1 of the California Constitution.
4. No refund of said taxes, or any part thereof, has been previously made.

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

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

Chris Miller

Signature

Christopher Miller, Senior Vice President - Taxation

Regular Entry

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

Business Unit SPRNT Invoice No JF089CA18TAXP1031002
 Voucher ID J6428112 Invoice Date 10/01/2018
 Voucher Style Regular Voucher
 Total Amount 521,694.75 Pay Terms N00 N00
 Supplier Name COUNTY OF RIVERSIDE CA

[Schedule Payments](#)

Payment Information

Find | View All First 1 of 1 Last

Payment 1

Remit to 0000200372
 Location TAX01

Gross Amount 521,694.75 USD
 Discount 0.00 USD

Scheduled Due 11/01/2018
 Net Due 10/01/2018
 Discount Due
 Accounting Date 11/01/2018

[Payment Inquiry](#)
[Express Payment](#)
[Payment Comments\(0\)](#)
[Holiday/Currency](#)

Address 2

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

Payment Options

Bank BOFA
 Account ACH
 Method ACH ACH
 Message QS JAMIE 9137826476

Layout

Pay Group
 Handling Internal Distribution/w Remit
 Hold Reason

Netting Not Applicable
 L/C ID Actions

Supplier Bank
[Hold Payment](#)
[Separate Payment](#)

Message will appear on remittance advice.

Schedule Payment

Action Schedule Payment
 Pay

Payment Date 11/05/2018
 Reference 0005988898

Save

[Return to Search](#) | [Notify](#) | [Refresh](#)

Summary | [Related Documents](#) | [Invoice Information](#) | [Payments](#) | [Voucher Attributes](#) | [Error Summary](#) | [Voucher Approval History](#)

Regular Entry

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

Business Unit SPRNT Invoice No JF089CA18TAXP1031001
 Voucher ID J6428111 Invoice Date 10/01/2018
 Voucher Style Regular Voucher
 Total Amount 521,694.75 Pay Terms N00 N00
 Supplier Name COUNTY OF RIVERSIDE CA

[Schedule Payments](#)

Payment Information

Find | View All First 1 of 1 Last

Payment 1

Remit to 0000200372
 Location TAX01

Gross Amount 521,694.75 USD
 Discount 0.00 USD

Scheduled Due 11/01/2018
 Net Due 10/01/2018
 Discount Due
 Accounting Date 11/01/2018

[Payment Inquiry](#)
[Express Payment](#)
[Payment Comments\(0\)](#)
[Holiday/Currency](#)

Address 2

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

Payment Options

Bank BOFA
 Account ACH
 Method ACH ACH
 Message QS JAMIE 9137626476

Layout

Pay Group
 Handling Internal Distribution/w Remit
 Hold Reason

Netting Not Applicable
 L/C ID

Actions

Supplier Bank
[Hold Payment](#)
[Separate Payment](#)

Message will appear on remittance advice.

Schedule Payment

Action Schedule Payment
 Pay

Payment Date 11/05/2018
 Reference 0005989897

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

OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

CERTIFIED MAIL®



7017 0190 0000 6625 4745



US POSTAGE PAID BY PITNEY BOWES



ZIP 66251 \$ 005.44⁰
02 4W
0000343000 NOV 01 2022

RECEIVED/RIVERSIDE COUNTY
APPEALS DIVISION
BOARD OF SUPERVISORS

2022 NOV -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)**

Reset Form

Claimant's Name: First: T-Mobile West LLC Last: _____
Mailing Address: PO Box 85021 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

Assessor's Parcel Number: 2748 T-Mobile
Property Address: Various-State Assessed City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁹</u>	<u>12/03/2019</u>	<u>\$ 287,515.41</u>	<u>\$</u>	<u>\$</u>
<u>20¹⁹</u>	<u>04/09/2020</u>	<u>\$ 287,515.41</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

See Attached

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

Date: 12/20/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED COUNTY OF RIVERSIDE
ASSESSOR'S OFFICE
12/20/2022 11:11:02

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President, Taxation of 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:

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 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 XIII A, section 1 of the California Constitution.

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

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

Dated: Tuesday, December 20, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation



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

10/9/2019

**RIVERSIDE COUNTY
SECURED STATE ASSESSED
PROPERTY TAX BILL**
For Fiscal Year July 1, 2019
through June 30, 2020

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: T-MOBILE
12920 SE 38TH STREET
BELLEVUE WA 98006



State Assessed Number	Bill Number
33 - 2748	SBE
Owner January 1, 2019	
T-Mobile West, LLC	

IMPORTANT MESSAGES	

Land	\$5,983,025
Structures	\$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	\$1,727,387.36
Special Assessments & Fixed Charges	\$6.94

Total Base Tax Amount \$1,727,394.30

Add 10% penalty after December 10, 2019	\$803,697.15	Add 10% penalty plus cost after April 10, 2020	\$863,097.15
	\$803,697.15		\$863,697.15

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

DUE 02/01/2020	
PAY BY 04/10/2020	\$863,697.15
IF PAID AFTER 04/10/2020, ADD 10% PENALTY AND COST	\$86,407.75
DELINQUENT 2nd INSTALLMENT AMOUNT	\$950,104.90
For additional charges see item #5 on reverse	

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

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




Convenience Fee Applies for Credit/Debit
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:

 Display Document: Line Item 001

     Additional Data

Vendor RIVERSIDE COUNTY TREASURER

G/L Acc

Company Code PO BOX 12005

V040 TMO PCS Holdings LLC RIVERSIDE


Doc. no.

Line Item 1 / Invoice / 31



Amount USD

Tax Code

Additional Data

Disc. base	<input type="text" value="863,697.15"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/> <input type="text" value="0.000"/> % <input type="text" value="0"/>	
Blne Date	<input type="text" value="12/03/2019"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/> / <input type="text"/> / <input type="text" value="0"/>	
Pmt Method	<input type="text" value="M"/> Pmt meth.supl. <input type="text" value="TX"/>		Payee	<input type="text"/>	
Clearing	<input type="text" value="12/12/2019"/> / <input type="text" value="1501578014"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - Los Angeles 1HP PPTX 2019"/>				 Long text

Riverside Tax Collector – 2019 Tax Year 2nd Half Payment:

  Display Document: Line Item 001


      Additional Data

Vendor	<input type="text" value="2000058676"/>	RIVERSIDE COUNTY TREASURER	G/L Acc	<input type="text" value="44250010"/>
Company Code	<input type="text" value="V040"/>	PO BOX 12005		
V040 TMO PCS Holdings LLC		RIVERSIDE	Doc. no.	<input type="text" value="1100682011"/>

Line Item 1 / Invoice / 31

Amount	<input type="text" value="863,697.15"/>	USD
Tax Code	<input type="text"/>	

Additional Data

Disc. base	<input type="text" value="863,697.15"/>	USD	Disc. Amount	<input type="text" value="0.00"/>	USD
Payt Terms	<input type="text" value="00"/>		Days/percent	<input type="text" value="0 0.000 % 0 0.000 % 0"/>	
Blne Date	<input type="text" value="04/09/2020"/>		Fixed	<input type="text"/>	
Pmnt Block	<input type="text"/>		Invoice ref.	<input type="text"/>	<input type="text" value="/ 0"/>
Pmnt Method	<input type="text" value="M Pmnt meth.supl."/>	<input type="text" value="TX"/>	Payee	<input type="text"/>	
Clearing	<input type="text" value="04/15/2020 / 1500456013"/>				
Assignment	<input type="text" value="WIRE"/>				
Text	<input type="text" value="CA - Los Angeles 2HP PPTX 2019"/>				 Long text



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

Reset Form

Claimant's Name: First: T-Mobile West LLC Last: _____
Mailing Address: PO Box 85021 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

Assessor's Parcel Number: 2748 T-Mobile
Property Address: Various-State Assessed City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²⁰</u>	<u>12/03/2020</u>	<u>\$ 331,556.80</u>	<u>\$</u>	<u>\$</u>
<u>20²⁰</u>	<u>04/02/2021</u>	<u>\$ 331,556.79</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

See Attached

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

Date: 12/21/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED / RIVERSIDE COUNTY
PROPERTY TAX DEPARTMENT
2022 DEC 28 AM 10:13

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President, Taxation of 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 \$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 XIII A, section 1 of the California Constitution.

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

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

Dated: Tuesday, December 20, 2022 in Dallas, Texas.

Chris Miller

Signature

Christopher Miller, Senior Vice President, Taxation

Riverside County Tax Collector - 2020 Tax Year 1st Half Payment:

Display Document: Line Item 001

Additional Data

G/L Acc 44250010

Vendor 2000058676 RIVERSIDE COUNTY TREASURER
 Company Code V040 PO BOX 12005
 V040 TMO PCS Holdings LLC RIVERSIDE

Doc. no. 1102504262


Line Item 1 / Invoice / 31
 Amount 943,685.92 USD
 Tax Code

Additional Data

Disc. base	943,685.92	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0 0.000 % 0	0.000 % 0
Blne Date	12/03/2020		Fixed		
Pmnt Block			Invoice ref.		
Pmt Method	<input checked="" type="checkbox"/> Pmt meth.spl.	<input type="checkbox"/> TX	Payee		
Clearing	12/20/2020 / 1501698858				
Assignment	WIRE				
Text	CA - Los Angeles 1HP PP TX 2020				

Long text

Riverside County Tax Collector – 2020 Tax Year 2nd Half Payment:

 Display Document: Line Item 001

     Additional Data

Vendor RIVERSIDE COUNTY TREASURER G/L Acc

Company Code PO BOX 12005

V040 TMO PCS Holdings LLC RIVERSIDE

Doc. no.

Line Item 1 / Invoice / 31

Amount USD

Tax Code

Additional Data

Disc. base USD Disc. Amount USD

Payt Terms Days/percent % %

Blinc Date Fixed


Pmnt Block Invoice ref. / /

Pmnt Method Pmt meth.supl. TX Payee

Clearing /

Assignment

Text

 Long text

T-Mobile®

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

POSTAL SERVICE® CERTIFIED™



9489 0090 0027 6428 61



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

RECEIVED/RIVERSIDE COUNTY
CLERK OF THE BOARD OF SUPERVISORS
2022 DEC 28 AM 10:13



Matthew Jennings
 Riverside County Treasurer-Tax Collector
 PO BOX 12005 Riverside, CA 92502-2205
 4080 Lemon St (1st Floor) Riverside, CA 92501
 Telephone: (951) 955-3500
 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(S)

Mailed to: T-MOBILE
 12920 SE 38TH STREET
 BELLEVUE WA 98006



State Assessed Number	Bill Number
33 - 2748	SBE
Owner: January 1, 2020	
T-Mobile West, LLC	

Visit our website: www.countytreasurer.org

IMPORTANT MESSAGES			
Land	\$5,993,025		
Structures	\$39,187,778		
Business Personal Property	\$58,843,754		
Assessed Penalty	\$0		
Full Taxable Value	\$104,014,555		
Exemptions - Homeowner	\$0		
Exemptions - Other	\$0		
Net Taxable Value	\$104,014,555		
Tax Rate Per \$100 Value			
Taxes	\$1,887,364.90		
Special Assessments & Fixed Charges	\$6.94		
Total Base Tax Amount \$1,887,371.84			
Add 10% penalty after December 10, 2020	\$943,685.92	Add 10% penalty plus cost after April 12, 2021	\$943,685.92
		\$943,685.92	\$943,685.92

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	
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 UNLESS 1ST INSTALLMENT IS PAID

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



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

Cannot be paid unless 1st installment is paid

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

State Assessed Number	Bill Number
33 - 2748	SBE
DUE 11/01/2020	
PAY BY 12/10/2020	\$943,685.92
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

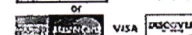
SEND THIS STUB WITH YOUR 1ST
 INSTALLMENT PAYMENT

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 Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck



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

1st
 Installment
 Bill Printed On:
 10/14/2020

T-Mobile®

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

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS

2022 DEC 29 AM 11:02



9489 0090 0027 6428



US POSTAGE PITNEY BOWES

ZIP 98006 \$ 005.44⁰
02 4W
0000389239 DEC. 22 2022

Riverside County Clerk
4080 Lemon St
Riverside, CA



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

Reset Form

Claimant's Name: First: T-Mobile West LLC Last: _____
Mailing Address: PO Box 85021 City: Bellevue
State: WA Zip: 98015 Contact No.: ((425) 383-7285

Assessor's Parcel Number: 2748 T-Mobile
Property Address: Various-State Assessed City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20²¹</u>	<u>12/02/2021</u>	<u>\$ 405,156.34</u>	<u>\$</u>	<u>\$</u>
<u>20²¹</u>	<u>04/04/2022</u>	<u>\$ 405,156.34</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

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

See Attached

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

Date: 12/20/2022 Signature: Chris Miller Title: SVP, Tax

2022 JAN -3 AM 11:03
RECEIVED / RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK / COUNTY OF RIVERSIDE

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

Date Received: _____ Date Referred to County Counsel: _____

Signature: _____ Title: _____ Date: _____

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President, Taxation of 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:

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 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 XIII A, section 1 of the California Constitution.

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

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

Dated: 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

Visit our website: www.countytreasurer.org

Property Data: SEE ATTACHED BREAKDOWN SHEET(S)

Mailed to: T-MOBILE
 12920 SE 38TH STREET
 BELLEVUE WA 98006

IMPORTANT MESSAGES



State Assessed Number	Bill Number
33 - 2748	SBE
Owner January 1, 2021	
T-Mobile West, LLC	

Land	\$5,983,025
Structures	\$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	\$2,214,190.64
Special Assessments & Fixed Charges	\$6.94
Total Base Tax Amount	\$2,214,197.58
Add 10% penalty after December 10, 2021	\$1,107,098.79
Add 10% penalty plus cost after April 11, 2022	\$1,107,098.79
	\$1,107,098.79
	\$1,107,098.79

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

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

Pay taxes online by eCheck or by Credit/Debit card

ELECTRONIC CHECK No Convenience Fee applies when paying by eCheck




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

Cannot be paid unless
 1st installment is paid

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

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

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


 Display Document: Line Item 001

     Additional Data



Vendor	2000058676	RIVERSIDE COUNTY TREASURER	G/L Acc	44250010
Company Code	V040	PO BOX 12005		
V040 TMO USA, Inc.		RIVERSIDE	Doc. no.	1103586025
Line Item 1 / Invoice / 31				

Amount	1,107,098.79	USD
Tax Code		

Additional Data

Disc. base	1,107,098.79	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0	0.000 % 0 0.000 % 0
Bline Date	12/02/2021		Fixed		
Pmnt Block			Invoice ref.	/	/ 0
Pmt Method	M Pmt meth.supl.	TX	Payee		
Clearing	12/13/2021 / 1501810221				
Assignment	WIRE				
Text	CA - Los Angeles 1HP PPTX 2021				 Long text

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


  Display Document: Line Item 001

      Additional Data

Vendor	2000058676	RIVERSIDE COUNTY TREASURER	G/L Acc	44250010
Company Code	V040	PO BOX 12005		
V040 TMO USA, Inc.		RIVERSIDE	Doc. no.	1100563507
Line Item 1 / Invoice / 31				

Amount	1,107,098.79	USD
Tax Code		

Additional Data

Disc. base	1,107,098.79	USD	Disc. Amount	0.00	USD
Payt Terms	00		Days/percent	0 0.000 % 0 0.000 % 0	
Blne Date	04/04/2022		Fixed		
Pmnt Block			Invoice ref.	/ / 0	
Pmt Method	M Pmt meth.supl. TX		Payee		
Clearing	04/17/2022 / 1500324278				
Assignment	WIRE				
Text	CA - Los Angeles 2HP PPTX 2021				 Long text

T-Mobile®

RECEIVED/RIVERSIDE COUNTY
ASSESSMENT APPEALS DIVISION
CLERK/BOARD OF SUPERVISORS

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

2023 JAN -3 AM 11:03



9489 0090 0027 6428 6634 96

Label 890-PB, Oct. 2015
Pitney Bowes



US POSTAGE™ PITNEY BOWES



ZIP 98006 \$ 005.20⁰
02 4W
0000389239 DEC. 23 2022

BC: 92501367999 002347N362124-004ZZ
930 7E N C8012/28/22
UNABLE TO FORWARD/FOR REVIEW
C816**

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



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

Reset Form

Claimant's Name: First: T-Mobile West LLC Last: _____
Mailing Address: PO Box 85021 City: Bellevue
State: WA Zip: 98015 Contact No.: (425) 383-7285

Assessor's Parcel Number: 2748 T-Mobile
Property Address: Various-State Assessed City: _____ Zip: _____

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

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
2022	12/06/2022	\$ 597,673.61	\$	\$
20	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.			
20				
20				
20				

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

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

Date: 12/29/2022 Signature: Chris Miller Title: SVP, Tax

RECEIVED ENTERPRISE SERVICE CENTER JAN -9 AM 10:33

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

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

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

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

PROCEDURE FOR FILING A CLAIM FOR REFUND

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

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

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

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

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

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

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

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

CLAIM FOR REFUND OF PROPERTY TAXES

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

The undersigned, as Senior Vice President, Taxation of 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:

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 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

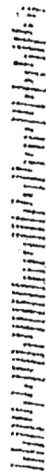
Signature

Christopher Miller, Senior Vice President, Taxation

RECEIVED RIVERSIDE COUNTY
CLERK/BOARD OF SUPERVISORS

2023 JAN -9 AM 10: 34

Riverside County Clerk of Board of Supervisors
4080 Lemon St, 1st Fl
Riverside, CA 92501



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)