

LUMEN®

RECEIVED

JAN - 5 2023

NAPA COUNTY
EXECUTIVE OFFICE

January 4, 2023

Clerk of the Board of Supervisors
County of Napa
1195 Third Street, Rm. 310
Napa, CA 94559

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 Z Eisenach

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

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Napa, 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 \$ 12,736.38 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 Napa 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 \$ 25,736.04 (Exhibit 1) and paid by claimant in full on or about 11/24/2021 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 12,736.38, 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 Napa 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@lumen.com 303-542-6445



**NAPA COUNTY 2021-2022 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

**ROBERT G. MINAHEN, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108 Napa, CA 94559-3050**

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 799-000-173-000	TAX RATE AREA: 090-000	Original bill date 09/09/2021 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-855-627-2121 **SUBJECT TO A SERVICE FEE**
FEE NUMBER: 799-000-173-000	ACRES: 0.00	
LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 000004185		
LIEN DATE ASSESSEE: CENTURYLINK COMMUNICATION LLC		
<p>MIXED AADC 936 CENTURYLINK COMMUNICATION LLC ATTN: PROPERTY TAX 1025 ELDORADO BLVD BROOMFIELD CO 80021</p>		<h1>2021-2022</h1>

COUNTY VALUES, EXEMPTIONS, AND TAXES		
PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	418,560
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	125
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	756,691
EXEMPTION (707) 259-8752		
TAX QUESTIONS (707) 253-4311		
TAX RATE (707) 253-4577		
VALUATION (707) 259-8740		
VESSEL (707) 253-4457		

NET TAXABLE VALUE **1,175,376** x **1.000000** = **\$11,753.76**

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS					
(707) 253-4577	00003	UNITARY DEBT SERVICE	1,175,376	1.189800	13,982.28

AGENCY TAXES + DIRECT CHARGES + FEES **\$13,982.28**

1ST INSTALLMENT 11/1/2021	2ND INSTALLMENT 2/1/2022	TOTAL TAXES
DELINQUENT AFTER 12/10/2021 \$12,868.02	DELINQUENT AFTER 04/11/2022 \$12,868.02	\$25,736.04

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-173-000	<h1>2021-2022</h1>	MAKE CHECK PAYABLE TO:
FEE NUMBER: 799-000-173-000		NAPA COUNTY TAX COLLECTOR
LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 000004185		PO BOX 6002
CURRENT OWNER: CENTURYLINK COMMUNICATION LLC		WHITTIER, CA 90607
ATTN: PROPERTY TAX		2nd
1025 ELDORADO BLVD		INSTALLMENT
BROOMFIELD CO 80021		

TOTAL AMOUNT DUE 2/1/2022	\$12,868.02
AFTER APRIL 11, 2022 ADD 10% PENALTY + \$10 COST CHARGE	\$1,296.80
TOTAL DELINQUENT INSTALLMENT DUE	\$14,164.82
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2022	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/11/2022. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

799000173000620214000012868024200001416482420214 04102022

NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-173-000	<h1>2021-2022</h1>	MAKE CHECK PAYABLE TO:
FEE NUMBER: 799-000-173-000		NAPA COUNTY TAX COLLECTOR
LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 000004185		PO BOX 6002
CURRENT OWNER: CENTURYLINK COMMUNICATION LLC		WHITTIER, CA 90607
ATTN: PROPERTY TAX		1st
1025 ELDORADO BLVD		INSTALLMENT
BROOMFIELD CO 80021		

TOTAL AMOUNT DUE 11/1/2021	\$12,868.02
AFTER DECEMBER 10, 2021 ADD 10% PENALTY	\$1,286.80
TOTAL DELINQUENT INSTALLMENT DUE	\$14,154.82
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 10, 2021 WITH PAYMENT OF \$25,736.04	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 12/10/2021. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

799000173000620214000012868024100001415482620214 12102021

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

EAGLE BANK
11900 BOURNEFIELD WAY
SILVER SPRING, MD 20904

NO. 77162270

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
11/24/2021	77162270	25,736.04

PAY

*** Twenty-Five Thousand Seven Hundred Thirty-Six And 4/100-Dollars ***

\$ ** 25,736.04 **

TO THE ORDER OF
NAPA COUNTY TAX COLLECTOR
PO BOX 6002
WHITTIER, CA 90607

Account No: 799-000-173-000
Invoice No: CR25270

VERIFY FOR AUTHENTICITY

WATERMARK IN PAPER: HOLD UP TO A LIGHT VIEW

⑈ 77162270⑈ ⑆ 055003586⑆ 200268944⑈

ENDORSE HERE

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE



This check also contains the following Security Features:

- Fluorescent Underlines, visible only under Black (UV) Light.
- Paper contains a Watermark: Held at an angle to view.
- Chemical Protection: Prevents visible stains that show evidence of tampering with solvents or bleaches.
- Microprinting on border of face. Under magnification look for "ORIGINAL DOCUMENT"
- Face of check has a "VOID BAN TOGRAPH" visible if check is scanned or copied with a laser copier.

11/24/2021 011648 126 427 Napa County
00000358600004270

Tax Treasurer - Tax Collector

ORIGINAL

FEDERAL RESERVE BOARD

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