LUMEN®

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 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 L 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 $__9,866.00_____ 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 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 $__20,103.74_____ (Exhibit 1) and paid by claimant in full on or about __11/21/2019_____and _____(Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of $__9,866.00_____, 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 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 XIIIA, section 1 of the California Constitution.

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

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

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

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

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

TBUN2WEB 1.2.002

NAPA COUNTY 2019 - 2020 PROPERTY TAX BILL

12/04/2019 4:48:24AM

James B. Hudak

Napa County Treasurer-Tax Collector, 1195 Third Street, Suite 108, Napa CA 94559-3050

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	799-000-173-000	TAX RATE AREA:	090000	Original bill date 09/10/2019
ORIG ASMT:	799-000-173-000	ACRES:	0.00	
FEE NUMBER:	799-000-173-000			
LOCATION:	Map 2463 28 001 Par 01 RIGHT OF WAY 0(			

PO BOX 7909
OVERLAND PARK KS 66207-0909

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ADDRESS CHANGE (707) 253-4457	LAND	0	289440	289440
AIRCRAFT (707) 253-4485		0	0	0
BUSINESS PROP (707) 253-4485		0	0	0
EXEMPTION (707) 259-8752	STRUCTURAL IMPROVEMENTS	0	170	170
TAX QUESTIONS (707) 253-4311	PERSONAL PROPERTY	0	628117	628117
TAX RATE (707) 253-4577		0	0	0
VALUATION (707) 259-8740		0	0	0
VESSEL (707) 253-4457		0	0	0
	NET TAXABLE VALUE			917727
	VALUES X TAX RATE PER $100 1.000000			$9,177.28

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 253-4577	00002	UNITARY 1% TAX	917727		1.000000		$9,177.28
(707) 253-4577	00003	UNITARY DEBT SERVICE	917727		1.190600		$10,926.46

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG

		AGENCY TAXES	$20,103.74
		DIRECT CHARGES	$0.00
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$10,926.46

1st INSTALLMENT $10,051.87	2nd INSTALLMENT $10,051.87	TOTAL TAXES
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 04/10/2020	$20,103.74

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-173-000 TAX YEAR: 2019
ORIG ASMT: 799-000-173-000
FEE NUMBER: 799-000-173-000
LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 0(

MAKE CHECK PAYABLE TO:
Napa County Tax Collector
1195 Third Street, Suite 108
Napa, CA 94559-3050

PO BOX 7909
OVERLAND PARK KS 66207-0909

2ND

IF PAID BY 04/10/2020 $10,051.87

DELINQUENT AFTER 04/10/2020 (INCLUDES 10% PENALTY OF $1005.18 AND $10.00 COST) $11067.05

799000173000620198000010051873200001106705220198

CUT HERE

NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-173-000 TAX YEAR: 2019
ORIG ASMT: 799-000-173-000
FEE NUMBER: 799-000-173-000
LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 0(

MAKE CHECK PAYABLE TO:
Napa County Tax Collector
1195 Third Street, Suite 108
Napa, CA 94559-3050

PO BOX 7909
OVERLAND PARK KS 66207-0909

1ST

IF PAID BY 12/10/2019 $10,051.87

DELINQUENT AFTER 12/10/2019 (INCLUDES 10% PENALTY OF $1005.18 AND $0.00 COST) $11057.05
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2019 $20103.74

799000173000620198000010051873100001105705420198

WATERMARK IN PAPER; HOLD UP TO A LIGHT VIEW

CENTURYLINK INC.
PH: 720-888-3145
100 CENTURYLINK DRIVE
MONROE LA 71203

EAGLE BANK
11961 TECH ROAD
SILVER SPRING, MD 20904

NO. 73628752

VERIFY FOR AUTHENTICITY

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
12/04/2019	73628752	20,103.74

PAY

*** Twenty Thousand One Hundred Three And 74/100-Dollars *** **$ ** 20,103.74 **

TO THE ORDER OF

NAPA COUNTY TAX COLLECTOR
1195 THIRD STREET, SUITE 108
NAPA, CA 94559

Account No: 799-000-173-000
Invoice No: CR8916

⑈73628752⑈ ⑆055003586⑆ 200268944⑈

ORIGINAL DOCUMENT

This Check also contains the following Security Features:

1. Fluorescent Fibers visible only under Black (UV) Light.
2. Paper contains a Watermark. Hold at an angle to view.
3. Chemical Protection: Produces visible stains that show evidence of tampering with solvents or bleaches.
4. Microprinting on border of face. Under magnification look for "ORIGINAL DOCUMENT".
5. Face of check has a "VOID PANTOGRAPH" visible if check is scanned or copied with a color copier.

FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

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

X

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