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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 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,

A handwritten signature in cursive script that reads "Karen 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 \$ 12,782.40 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 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 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 \$ 26,268.38 (Exhibit 1) and paid by claimant in full on or about 11/24/2020 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 12,782.40, 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 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 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



**NAPA COUNTY 2020-2021 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

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

ASMT NUMBER: 799-000-173-000	TAX RATE AREA: 090-000	Original bill date 09/03/2020 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 000002894		
LIEN DATE ASSESSEE: CENTURYLINK COMMUNICATION LLC		

*****MIXED AADC 936
CENTURYLINK COMMUNICATION LLC
ATTN: PROPERTY TAX
1025 ELDORADO BLVD
BROOMFIELD CO 80021

1-0025777
000113
000004

0101

2020-2021

PHONE NUMBER	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
ADDRESS CHANGE (707) 253-4457	LAND	289,440
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	164
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	929,743
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 1,219,347 x 1.000000 = **\$12,193.46**

PHONE NUMBER	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = AGENCY TAXES
(707) 253-4577	00003	UNITARY DEBT SERVICE	1,219,347 1.154300 14,074.92

AGENCY TAXES + DIRECT CHARGES + FEES **\$14,074.92**

1ST INSTALLMENT 11/1/2020	2ND INSTALLMENT 2/1/2021	TOTAL TAXES
DELINQUENT AFTER 12/10/2020 \$13,134.19	DELINQUENT AFTER 04/12/2021 \$13,134.19	\$26,268.38

ASMT NUMBER: 799-000-173-000
FEE NUMBER: 799-000-173-000
LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 000002894
CURRENT OWNER:
CENTURYLINK COMMUNICATION LLC
ATTN: PROPERTY TAX
1025 ELDORADO BLVD
BROOMFIELD CO 80021

2020-2021

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

2nd
INSTALLMENT

TOTAL AMOUNT DUE 2/1/2021	\$13,134.19
AFTER APRIL 12, 2021 ADD 10% PENALTY + \$10 COST CHARGE	\$1,323.41
TOTAL DELINQUENT INSTALLMENT DUE	\$14,457.60
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2021	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
OR POSTMARKED BY 4/12/2021. LATE PAYMENTS WILL BE
RETURNED FOR PENALTY.

799000173000620206000013134191200001445760620206 04102021

ASMT NUMBER: 799-000-173-000
FEE NUMBER: 799-000-173-000
LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 000002894
CURRENT OWNER:
CENTURYLINK COMMUNICATION LLC
ATTN: PROPERTY TAX
1025 ELDORADO BLVD
BROOMFIELD CO 80021

2020-2021

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

1st
INSTALLMENT

TOTAL AMOUNT DUE 11/1/2020	\$13,134.19
AFTER DECEMBER 10, 2020 ADD 10% PENALTY	\$1,313.41
TOTAL DELINQUENT INSTALLMENT DUE	\$14,447.60
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 10, 2020 WITH PAYMENT OF	\$26,268.38

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.
OR POSTMARKED BY 12/10/2020. LATE PAYMENTS WILL BE
RETURNED FOR PENALTY.

799000173000620206000013134191100001444760920206 12102020

CENTURYLINK INC.

PH: 303-854-2164
100 CENTURYLINK DRIVE
MONROE LA 71203

EAGLE BANK
11961 TECH ROAD
SILVER SPRING, MD 20904

NO. 75145180

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

PAY

*** Twenty-Six Thousand Two Hundred Sixty-Eight And 38/100-Dollars ***

TO THE ORDER OF
NAPA COUNTY TAX COLLECTOR
1195 THIRD STREET SUITE 108
NAPA, CA 94559



Account No: 799-000-173-000
Invoice No: CR13724

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
11/24/2020	75145180	26,268.38

\$ ** 26,268.38 **

⑈75145180⑈ ⑆055003586⑆ 200268944⑈

00000323 00000156.TIF

WATERMARK IN PAPER; HOLD UP TO A LIGHT VIEW

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