



January 4, 2023

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

RECEIVED
JAN - 5 2023
NAPA COUNTY
EXECUTIVE OFFICE

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,

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 \$ 21,073.27 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 [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 \$ 42,217.30 (Exhibit 1) and paid by claimant in full on or about 11/22/2022 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 21,073.27, 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 A Eisenach

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



**NAPA COUNTY 2022-2023 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

**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 09/15/2022 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		
 *****MIXED AADC 936 CENTURYLINK COMMUNICATION LLC ATTN: PROPERTY TAX 1025 ELDORADO BLVD BROOMFIELD CO 80021		 2022-2023
1-0025630 000119 000006		

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	1,493,072
EXEMPTION (707) 259-8747		
TAX QUESTIONS (707) 253-4311		
TAX RATE (707) 253-4577		
VALUATION (707) 259-8740		
VESSEL (707) 253-4457		

NET TAXABLE VALUE x =

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS				
(707) 253-4577	00003	UNITARY DEBT SERVICE	1,911,757	23,069.74

AGENCY TAXES + DIRECT CHARGES + FEES

1ST INSTALLMENT 11/1/2022 DELINQUENT AFTER 12/12/2022	2ND INSTALLMENT 2/1/2023 DELINQUENT AFTER 04/10/2023	TOTAL TAXES
\$21,108.65	\$21,108.65	\$42,217.30

↑ TEAR HERE NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-173-000 **2022-2023** MAKE CHECK PAYABLE TO: **2nd**
 FEE NUMBER: 799-000-173-000 NAPA COUNTY TAX COLLECTOR
 LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 000004185 1195 THIRD ST. STE. 108
 CURRENT OWNER: CENTURYLINK COMMUNICATION LLC NAPA, CA 94559-3050

CENTURYLINK COMMUNICATION LLC
 ATTN: PROPERTY TAX
 1025 ELDORADO BLVD
 BROOMFIELD CO 80021



TOTAL AMOUNT DUE 2/1/2023	\$21,108.65
AFTER APRIL 10, 2023 ADD 10% PENALTY + \$10 COST CHARGE	\$2,120.86
TOTAL DELINQUENT INSTALLMENT DUE	\$23,229.51
ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2023	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/10/2023. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

799000173000620222000021108659200002322951520222 04102023

↑ TEAR HERE NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 799-000-173-000 **2022-2023** MAKE CHECK PAYABLE TO: **1st**
 FEE NUMBER: 799-000-173-000 NAPA COUNTY TAX COLLECTOR
 LOCATION: Map 2463 28 001 Par 01 RIGHT OF WAY 000004185 1195 THIRD ST. STE. 108
 CURRENT OWNER: CENTURYLINK COMMUNICATION LLC NAPA, CA 94559-3050

CENTURYLINK COMMUNICATION LLC
 ATTN: PROPERTY TAX
 1025 ELDORADO BLVD
 BROOMFIELD CO 80021



TOTAL AMOUNT DUE 11/1/2022	\$21,108.65
AFTER DECEMBER 12, 2022 ADD 10% PENALTY	\$2,110.86
TOTAL DELINQUENT INSTALLMENT DUE	\$23,219.51
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 12, 2022 WITH PAYMENT OF \$42,217.30	

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 12/12/2022. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.

799000173000620222000021108659100002321951720222 12102022



Thursday, 1/5/2023, Micky Cheek
(Last logged in at 1:45 PM on 01/05/2023) (Last failed login at 1:32 PM on 12/01/2022)

CenturyLink Inc.

My Profile Training Logout

Create Support Ticket Find 79380090 More Options

Welcome Pay Bills Bill Status Reports Administration

Back to Search Results

CR40796 Paid

Check COM Image Attachments Notes & History

Add Note

Amount: \$42,217.30
Invoice Date: 12/12/2022
Due: 12/12/2022
Check #: 79380090
Issued: 11/22/2022
Cleared: 11/30/2022

Pay To: Napa County Tax Collector
Handling: Via USPS First Class Mail
NAPA, CA, 94559
USA

Memo:

Show more details

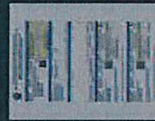
General Ledger Code	Amount
	\$0.00
Split Total:	

Check #79380090 11 / 22 / 22

A79380090B055003586C200268944D4221730E4221730.pdf

1 / 3 100% +

CLEARED 11 / 30 / 22



Remittance Advice

NOVEMBER 22, 2022

Check Number: 79380090

USPS FIRST CLASS MAIL

79380090
NAPA COUNTY TAX COLLECTOR
1195 THIRD ST, STE. 108
NAPA, CA 94559

Paid by:
CENTURYLINK INC.
PH: 303-542-8445
100 CENTURYLINK DRIVE
MONROE LA 71203

Account No:	Due Date	Anybill Ref#	Amount
799-000-175-000	12/12/2022	68860328	\$42,217.30
Invoice No: CR40796			Total: \$42,217.30

Remittance Advice

NOVEMBER 22, 2022

Check Number: 79380090

USPS FIRST CLASS MAIL

79380090
NAPA COUNTY TAX COLLECTOR
1195 THIRD ST. STE. 108
NAPA, CA 94559

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

Payment Details

Account No: 799-000-173-000
Invoice No: CR40796

Due Date	Anybill Ref#	Amount
12/12/2022	68840328	\$42,217.30

Total: \$42,217.30

CENTURYLINK INC.

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

EAGLE BANK

11900 BOURNEFIELD WAY
SILVER SPRING, MD 20904

NO. 79380090

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

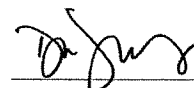
CHECK DATE	CHECK NUMBER	CHECK AMOUNT
11/22/2022	79380090	42,217.30

PAY

*** Forty-Two Thousand Two Hundred Seventeen And 30/100-Dollars ***

\$ ** 42,217.30 **

TO THE ORDER OF
NAPA COUNTY TAX COLLECTOR
1195 THIRD ST. STE. 108
NAPA, CA 94559



Account No: 799-000-173-000
Invoice No: CR40796

⑈ 79380090 ⑈ ⑆ 055003586 ⑆ 200268944 ⑈

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