



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](mailto: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](mailto: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<br>PAY TAXES ONLINE: www.countyofnapa.org/tax<br>PAY TAXES BY PHONE - Call 1-855-627-2121<br>**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<br>CENTURYLINK COMMUNICATION LLC<br>ATTN: PROPERTY TAX<br>1025 ELDORADO BLVD<br>BROOMFIELD CO 80021 |                        |   |
|   |                        |   |

| 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<br>DELINQUENT AFTER 12/12/2022 | 2ND INSTALLMENT 2/1/2023<br>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   | <b>2022-2023</b> | MAKE CHECK PAYABLE TO:   | <b>2nd</b><br>INSTALLMENT |                           |             |   |            |                                  |             |   |  |
| 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<br>NAPA, CA 94559-3050   |                           |                           |             |   |            |                                  |             |   |  |
| CURRENT OWNER:<br>CENTURYLINK COMMUNICATION LLC<br>ATTN: PROPERTY TAX<br>1025 ELDORADO BLVD<br>BROOMFIELD CO 80021 |                  | <table border="1"> <tr> <td>TOTAL AMOUNT DUE 2/1/2023</td> <td align="right">\$21,108.65</td> </tr> <tr> <td>AFTER APRIL 10, 2023 ADD 10% PENALTY + \$10 COST CHARGE</td> <td align="right">\$2,120.86</td> </tr> <tr> <td>TOTAL DELINQUENT INSTALLMENT DUE</td> <td align="right">\$23,229.51</td> </tr> <tr> <td colspan="2">ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2023</td> </tr> </table> |                           | 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 |  |
| 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   | <b>2022-2023</b> | MAKE CHECK PAYABLE TO:   | <b>1st</b><br>INSTALLMENT |                            |             |   |            |                                  |             |  |  |
| 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<br>NAPA, CA 94559-3050   |                           |                            |             |   |            |                                  |             |  |  |
| CURRENT OWNER:<br>CENTURYLINK COMMUNICATION LLC<br>ATTN: PROPERTY TAX<br>1025 ELDORADO BLVD<br>BROOMFIELD CO 80021 |                  | <table border="1"> <tr> <td>TOTAL AMOUNT DUE 11/1/2022</td> <td align="right">\$21,108.65</td> </tr> <tr> <td>AFTER DECEMBER 12, 2022 ADD 10% PENALTY</td> <td align="right">\$2,110.86</td> </tr> <tr> <td>TOTAL DELINQUENT INSTALLMENT DUE</td> <td align="right">\$23,219.51</td> </tr> <tr> <td colspan="2">TO PAY TOTAL TAXES, RETURN BOTH STUBS BY DECEMBER 12, 2022 WITH PAYMENT OF</td> </tr> </table> |                           | 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 |  |
| 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   |                  |  |                           |                            |             |   |            |                                  |             |  |  |

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.

Welcome

Pay Bills

Bill Status

Reports

Administration

My Profile Training Logout

Create Support Ticket Find 79380090 More Options

Back to Search Results

CR40796  
Paid

Print

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

Memo:

Show more detail

| General Ledger Code | Amount |
|---------------------|--------|
|                     | \$0.00 |
| Split Total:        |        |

Check COM Image Attachments Notes & History

Check #79380090 11 / 22 / 22

A79380090B055003586C200268944D4221730E4221730.pdf

1 / 3 100% +

11/30/22

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 94959

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

Account No: 799-000-179-000  
Invoice No: CR40796

| Due Date   | Anybill Ref# | Amount                    |
|------------|--------------|---------------------------|
| 12/12/2022 | 68860328     | \$42,217.30               |
|            |              | <b>Total: \$42,217.30</b> |



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 |