



November 2, 2022

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 2018-19 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 blue ink 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 \$ 10,280.74 in taxes levied for the fiscal year [2018-19](#). 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 [2018-19](#), 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 \$ 21,336.68 (Exhibit 1) and paid by claimant in full on or about 12/04/2018 and \_\_\_\_\_ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 10,280.74, 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: [November 2, 2022](#) at 1025 Eldorado Blvd, Broomfield CO 80021

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

[karen.eisenach@lumen.com](mailto:karen.eisenach@lumen.com) 303-542-6445

NAPA COUNTY 2018 - 2019 PROPERTY TAX BILL  
Tamie R. Frasier

Napa County Treasurer-Tax Collector 1195 Third Street, Suite 108 Napa CA 94559-3050  
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

PROPERTY INFORMATION - TAX YEAR: 2018			IMPORTANT MESSAGES
ASMT NUMBER:	799-000-173-000	TAX RATE AREA:	090-000
FEE NUMBER:	799-000-173-000	ACRES:	
LOCATION:	Map 2463 28 001 Par 01 RIGHT OF WAY	00000289	
ASSESSED OWNER:	QWEST COMMUNICATIONS CORPORATION		
CENTURYLINK COMMUNICATIONS LLC ATTN: PROPERTY TAX 1025 ELDORADO BLVD BROOMFIELD CO 80021			Original bill date 10/03/2018 Corrected bill SBE 2463 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-866-269-2015 **SUBJECT TO A SERVICE FEE**  2018-2019 RIC U00510

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
ADDRESS CHANGE (707) 253-4457	LAND	289,440	289,440	289,440
AIRCRAFT (707) 253-4485	STRUCTURAL IMPROVEMENTS	170	170	170
BUSINESS PROP (707) 253-4485	PERSONAL PROPERTY	696,647	696,647	696,647
EXEMPTION (707) 259-8752	NET TAXABLE VALUE			986,257
TAX QUESTIONS (707) 253-4311				
TAX RATE (707) 253-4577				
VALUATION (707) 259-8740				
VESSEL (707) 253-4457				

VALUES X TAX RATE PER \$100 1.000000 \$ 9,862.56

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES X	TAX RATE PER \$100 = AGENCY TAXES
(707) 253-4577	00003	UNITARY DEBT SERVICE	986,257	1.163400 = \$11,474.12

AGENCY TAXES \$11,474.12

AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES \$11,474.12

<b>1ST INSTALLMENT \$10,668.34</b>	<b>2ND INSTALLMENT \$10,668.34</b>	<b>TOTAL TAXES \$21,336.68</b>
<b>DELINQUENT AFTER 12/10/2018</b>	<b>DELINQUENT AFTER 4/10/2019</b>	

NAPA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER:	799-000-173-000	2018	MAKE CHECK PAYABLE TO:
ORIG ASMT:	799-000-173-000		Napa County Tax Collector
FEE NUMBER:	799-000-173-000		1195 Third Street, Suite 108
LOCATION:	Map 2463 28 001 Par 01 RIGHT OF WAY	000002894	Napa, CA 94559-3050
CURRENT OWNER:	CENTURYLINK COMMUNICATIONS LLC ATTN: PROPERTY TAX 1025 ELDORADO BLVD BROOMFIELD CO 80021		

**2ND**

**IF PAID BY 4/10/2019 \$10,668.34**

DELINQUENT AFTER 4/10/2019 (INCLUDES 10% PENALTY OF \$1,066.83 AND \$10.00 COST) \$11,745.17

799000173000620180000010668342200001174517820180 04102019

NAPA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER:	799-000-173-000	2018	MAKE CHECK PAYABLE TO:
ORIG ASMT:	799-000-173-000		Napa County Tax Collector
FEE NUMBER:	799-000-173-000		1195 Third Street, Suite 108
LOCATION:	Map 2463 28 001 Par 01 RIGHT OF WAY	000002894	Napa, CA 94559-3050
CURRENT OWNER:	CENTURYLINK COMMUNICATIONS LLC ATTN: PROPERTY TAX 1025 ELDORADO BLVD BROOMFIELD CO 80021		

**1ST**

**IF PAID BY 12/10/2018 \$10,668.34**

DELINQUENT AFTER 12/10/2018 (INCLUDES 10% PENALTY OF \$1,066.83) \$11,735.17  
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2018 \$21,336.68

799000173000620180000010668342100001173517020180 12102018

WATERMARK IN PAPER; HOLD UP TO A LIGHT TO VIEW

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

EAGLE BANK  
11961 TECH ROAD  
SILVER SPRING, MD 20904

**NO. 72248511**

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
12/04/2018	72248511	21,336.68

**PAY**

**\$ \*\* 21,336.68 \*\***

\*\*\* Twenty-One Thousand Three Hundred Thirty-Six And 68/100-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: CR1410

⑈ 72248511 ⑆ ⑆055003586⑆ 200268944⑈

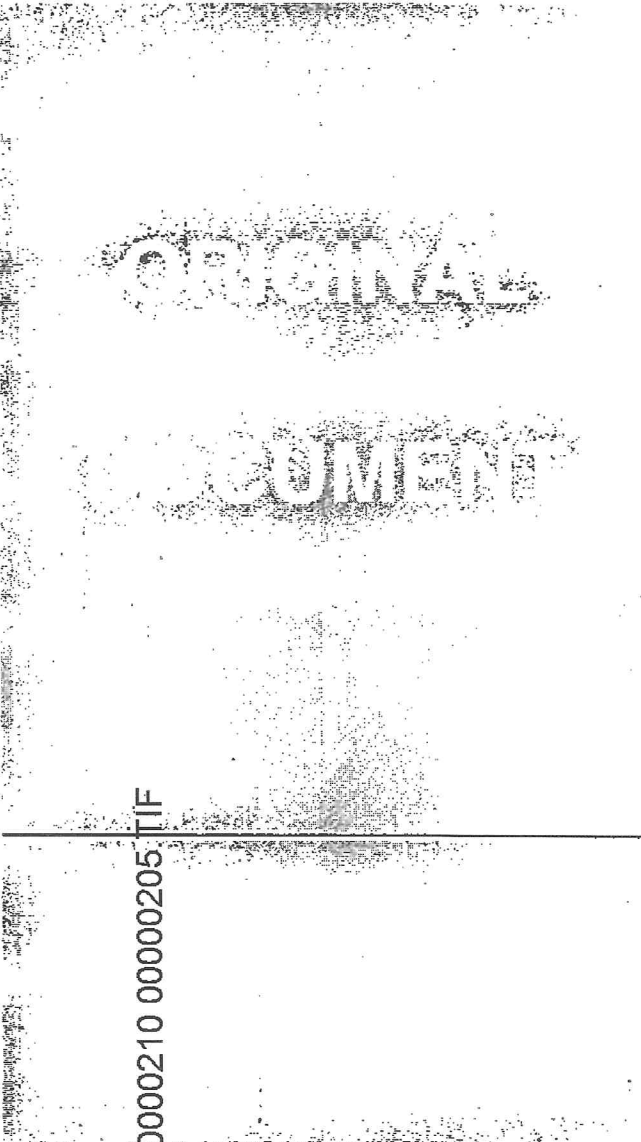
VERIFY FOR AUTHENTICITY

ENDORSE HERE

X

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

00000210 00000205 TIF



- 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/IMMUNOGRAM" visible if check is scanned or copied with a color copier.

FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

Napa county Treasurer - Tax collector

12/10/18 001972 73 207

Centurylink

2018 Overpayment of Tax due to flaw in Sec. 100

Co. #	County	Assessed	Unitary Rate	Tax	Co Avg Rate	Estimated Tax	Difference
1	Alameda	70,614,920	2.3557%	1,663,475.66	1.2300%	868,563.52	794,912.15
4	Butte	2,292,236	1.3919%	31,904.92	1.1020%	25,260.44	6,644.48
6	Colusa	4,262,864	1.1965%	51,005.17	1.0760%	45,868.42	5,136.75
7	Contra Costa	5,835,645	1.6269%	94,940.10	1.1470%	66,934.85	28,005.26
10	Fresno	16,100,812	1.3581%	218,671.54	1.1830%	190,472.61	28,198.96
11	Glenn	2,531,989	1.4565%	36,877.91	1.1020%	27,902.52	8,975.39
12	Humboldt	574,034	1.5190%	8,719.58	1.0920%	6,268.45	2,451.13
13	Imperial	14,269,984	1.5654%	223,382.32	1.1820%	168,671.21	54,711.12
15	Kern	20,647,019	1.6247%	335,448.60	1.2360%	255,197.15	80,251.45
16	Kings	3,329,777	1.2917%	43,011.22	1.0900%	36,294.57	6,716.65
20	Madera	3,184,669	1.1867%	37,791.38	1.0950%	34,872.13	2,919.26
21	Marin	554,669	1.8757%	10,403.93	1.1470%	6,362.05	4,041.87
23	Mendocino	2,272,448	1.3130%	29,837.24	1.1240%	25,542.32	4,294.93
24	Merced	5,655,007	1.4673%	82,975.92	1.0940%	61,865.78	21,110.14
27	Monterey	11,606,777	1.1074%	128,537.51	1.0930%	126,862.07	1,675.44
28	Napa ✓	986,257	2.1634%	21,336.68 ✓	1.1210%	11,055.94	10,280.74 ✓
30	Orange	90,646,828	1.2620%	1,143,944.82	1.0690%	969,014.59	174,930.25
31	Placer	5,276,492	1.6574%	87,452.58	1.0900%	57,513.76	29,938.82
33	Riverside	15,857,490	1.7292%	274,651.68	1.1720%	185,849.78	88,353.18
34	Sacramento	34,535,552	2.0575%	710,568.98	1.1500%	397,158.85	313,410.13
36	San Bernardino	33,177,578	1.3269%	440,233.28	1.1550%	383,201.03	57,032.26
37	San Diego	59,653,155	1.5846%	945,251.96	1.1410%	680,642.50	264,609.46
39	San Joaquin	8,051,322	1.5970%	128,579.62	1.1330%	91,221.48	37,358.13
40	San Luis Obispo	28,937,851	1.1475%	332,070.52	1.0950%	316,869.47	15,201.05
41	San Mateo	5,110,018	1.8086%	92,419.78	1.1180%	57,130.00	35,289.78
42	Santa Barbara	20,875,332	1.2998%	271,335.48	1.0750%	224,409.82	46,925.66
43	Santa Clara	177,897,146	2.4627%	4,380,984.06	1.2140%	2,159,671.35	2,221,312.71
45	Shasta	13,150,831	1.2529%	164,766.76	1.1210%	147,420.82	17,345.95
47	Siskiyou	4,470,527	1.1162%	49,900.02	1.0280%	45,957.02	3,943.00
48	Solano	9,083,081	1.5786%	143,385.50	1.1770%	106,907.86	36,477.65
49	Sonoma	1,493,200	1.8777%	28,037.82	1.1590%	17,306.19	10,731.63
50	Stanislaus	7,021,078	1.3438%	94,346.44	1.1050%	77,582.91	16,763.53
52	Tehama	6,155,710	1.2344%	75,986.08	1.0600%	65,250.53	10,735.56
54	Tulare	4,503,834	1.4028%	63,179.78	1.1160%	50,262.79	12,917.00
56	Ventura	13,032,936	1.4958%	194,946.64	1.0950%	142,710.65	52,236.01
57	Yolo	11,194,630	1.2309%	137,794.70	1.0729%	120,103.83	17,690.87
		714,843,698		12,778,156.19		8,254,179.24	4,523,528.37