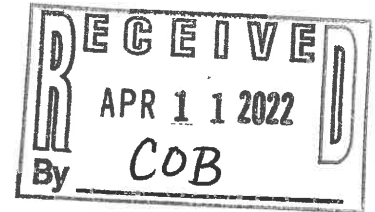


LUMEN



March 31, 2022

Dear Clerk of the Board of Supervisors:

I have enclosed a claim for refund of property taxes for the 2017-18 fiscal year for Level 3 Communications LLC. The Company became an indirect wholly-owned subsidiary of CenturyLink, Inc. on November 1, 2017. On September 14, 2020, CenturyLink announced a name change to Lumen Technologies. As Sr. Manager – Property Tax of Lumen Technologies, I have the authority to make this claim for refund of property tax on behalf of Level 3 Communications LLC pursuant to the enclosed Certificate of the Assistant Secretary of Level Communications LLC and also pursuant to Revenue and Taxation Code section 5097.

I demand the Board of Supervisors make its order directing the controller to refund the claimant, Level 3 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 Contra Costa, California.

The undersigned, as Sr. Manager – Property Tax of Lumen Technologies 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 \$ 30,828.90 in taxes levied for the fiscal year 2017-18. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was Level 3 Communications, a company 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. The company is an indirect subsidiary of Lumen Technologies, Inc.
2. For fiscal year 2017-2018, 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 Contra Costa 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 \$ 109,819.57 (Exhibit 1) and paid by claimant in full on or about 11/20/17 and 3/5/18 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 30,828.90, 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 Contra Costa 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: March 31, 2022 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



CONTRA COSTA COUNTY
RUSSELL V. WATTS, TREASURER-TAX COLLECTOR
UNITARY PROPERTY TAX
FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

ASSESSED TO:

Level 3 Communications, LLC
1025 Eldorado Blvd.
Broomfield, CO 80021

NOTICE DATE: **October 06, 2017**

ACCOUNT NUMBER: **7761**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$178,500	\$1,812,112	\$4,895,491	\$6,886,103
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.5948%	\$109,819.56	\$54,909.78	\$54,909.78

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2017-2018, as reported by the State Board of Equalization. Pursuant to Section 2503.2 of the Revenue & Taxation Code, all taxpayers making single or aggregate tax payment(s) of **FIFTY THOUSAND DOLLARS (\$50,000)** or more are required to send payments via **electronic funds transfer (EFT) or by wire**. If you have any questions, call (925) 957-2828 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Danielle Goodbar, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

ACCOUNT NUMBER: 7761	FISCAL YEAR: 2017 – 2018	ISSUE DATE: OCTOBER 06, 2017
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MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY
TAX COLLECTOR
 P. O. BOX 631
 MARTINEZ, CA 94553-0063

UNITARY
PROPERTY TAX BILL
 (THIS STUB MUST
 ACCOMPANY PAYMENT)

DUE BY \$54,909.78
FEB. 1, 2018

DELINQUENT \$60,420.75
AFTER 5:00 P.M.
APR. 10, 2018
 (INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX \$109,819.56
BY DEC. 10, 2017

Level 3 Communications, LLC

2ND

INSTALLMENT

ACCOUNT NUMBER: 7761	FISCAL YEAR: 2017 – 2018	ISSUE DATE: OCTOBER 06, 2017
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MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY
TAX COLLECTOR
 P. O. BOX 631
 MARTINEZ, CA 94553-0063

UNITARY
PROPERTY TAX BILL
 (THIS STUB MUST
 ACCOMPANY PAYMENT)

DUE BY \$54,909.78
NOV. 1, 2017

DELINQUENT \$60,400.75
AFTER 5:00 P.M.
DEC. 10, 2017
 (INCLUDES 10% PENALTY)

TO ENSURE PROPER POSTING & CREDIT
OF PAYMENT, PLEASE SEND BACK
COUPONS ALONG WITH YOUR PAYMENTS.


Level 3 Communications, LLC

1ST

INSTALLMENT

Account #: 150080682142 MICR Acct. #: 150080682142 Check No.: 3963530
Transaction Type: Check Amount: \$54,909.78 Date: 03/14/2018
Sequence Number: 8652769011

Front:

THIS CHECK IS CLEARED THROUGH POSITIVE PAY	Level 3 Communications, LLC	US Bank	No. 3963530	THIS CHECK IS CLEARED THROUGH POSITIVE PAY
	1025 Eldorado Blvd Groomfield, CO 80021 7761	Flora, Montana 59401 24-Hour Banking 1-800-473-3555 93-459/929		
PAY Fifty-Four Thousand Nine Hundred Nine And 78/100 Dollars		CHECK DATE	08-MAR-18	
TO THE		CHECK NUMBER	3963530	
ORDER OF CONTRA COSTA COUNTY TAX COLLECTOR		CHECK AMOUNT	\$54909.78	
PO BOX 651 MARTINEZ, CA 94553 United States				
BACKGROUND OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK. HOLD AT AN ANGLE TO VIEW.				

⑈003963530⑈ ⑆092904554⑆ 150080682142⑈

Back:

03 13 2018 00000354 4

03/13/2018 00000354 2 FDO >4945085850<

DO NOT WRITE BELOW THIS LINE

DO NOT ACCEPT IF SECURITY MARK IS ABSENT.


HOLD AT AN ANGLE TO VIEW SECURITY MARK.

**CERTIFICATE OF THE ASSISTANT SECRETARY
OF
LEVEL 3 COMMUNICATIONS, LLC**

The undersigned, Joan E. Randazzo, Assistant Secretary, hereby certifies as of the date hereof, solely in her capacity as an officer of Level 3 Communications, LLC (the “Company”), that:

1. I am Assistant Secretary of the Company, a Delaware limited liability company.
2. The Company is duly organized, validly existing and in good standing under the laws of the State of Delaware.
3. The Company is an indirect subsidiary of Lumen Technologies, Inc., our Louisiana Publicly Traded Company.
4. That as of the date of this certificate, Karen Eisenach is employed by the Company or one of the affiliates as Senior Manager-Property Tax and has the authority to execute on behalf of the Company all documents relating to property tax filings and/or refunds of the Company as long as such actions are consistent with the Company’s internal policies. This authority shall terminate on March 28, 2027.

IN WITNESS WHEREOF, I have hereunto set my hand of the Company this 28th day of March 2022.



Joan E. Randazzo, Assistant Secretary
Level 3 Communications, LLC

Level3

2017 Overpayment of Tax due to flaw in Sec. 100

Co. #	County	Assessed	Unitary Rate	tax	Co Avg Rate	estimated tax	difference
1	Alameda	40,145,192	2.1573%	866,052.23	1.2300%	493,785.86	372,266.37
6	Colusa	3,813,676	1.1182%	42,643.38	1.0760%	41,035.15	1,608.23
7	Contra Costa	6,886,103	1.5948%	109,819.57 ✓	1.1471%	78,990.67	30,828.90 ✓
10	Fresno	10,742,159	1.2935%	138,945.10	1.1830%	127,079.74	11,865.36
11	Glenn	2,662,601	1.2422%	33,073.63	1.1020%	29,341.86	3,731.77
12	Humboldt	562,486	1.5397%	8,660.87	1.0920%	6,142.35	2,518.52
13	Imperial	9,747,698	1.5255%	148,701.13	1.1820%	115,217.79	33,483.34
15	Kern	17,851,791	1.4212%	253,715.54	1.2360%	220,648.14	33,067.41
16	Kings	2,788,875	1.2754%	35,569.70	1.0900%	30,398.74	5,170.96
20	Madera	2,783,218	1.1891%	33,094.30	1.0950%	30,476.24	2,618.06
23	Mendocino	1,069,474	1.2990%	13,892.47	1.1240%	12,020.89	1,871.58
24	Merced	4,557,928	1.4746%	67,211.21	1.0940%	49,863.73	17,347.47
27	Monterey	9,026,635	1.1090%	100,101.86	1.0930%	98,661.12	1,440.74
28	Napa	521,638	2.1725%	11,332.59	1.1210%	5,847.56	5,485.02
30	Orange	62,672,540	1.2304%	771,116.66	1.0690%	669,969.45	101,147.21
31	Placer	1,655,480	1.6649%	27,562.09	1.0900%	18,044.73	9,517.35
33	Riverside	13,994,892	1.6612%	232,484.55	1.1720%	164,020.13	68,464.41
34	Sacramento	15,210,521	1.9710%	299,799.37	1.1500%	174,920.99	124,878.38
36	San Bernardino	31,710,261	1.3519%	428,691.02	1.1550%	366,253.51	62,437.50
37	San Diego	46,500,535	1.5264%	709,802.77	1.1410%	530,571.10	179,231.66
39	San Joaquin	5,640,762	1.5662%	88,345.61	1.1330%	63,909.83	24,435.78
40	San Luis Obispo	22,796,692	1.1995%	273,450.88	1.0950%	249,623.78	23,827.10
41	San Mateo	7,156,342	1.7664%	126,409.63	1.1180%	80,007.90	46,401.72
42	Santa Barbara	14,883,867	1.2339%	183,653.52	1.0750%	160,001.57	23,651.95
43	Santa Clara	75,444,673	2.2553%	1,701,465.99	1.2140%	915,898.33	785,567.66
45	Shasta	10,236,864	1.1691%	119,679.18	1.1210%	114,755.25	4,923.93
47	Siskiyou	2,625,589	1.1096%	29,133.54	1.0280%	26,991.05	2,142.48
48	Solano	5,733,630	1.6204%	92,907.74	1.1770%	67,484.83	25,422.92
49	Sonoma	359,261	1.7982%	6,460.23	1.1590%	4,163.83	2,296.40
50	Stanislaus	4,064,539	1.2974%	52,734.67	1.1050%	44,913.16	7,821.51
52	Tehama	4,924,522	1.0999%	54,164.82	1.0600%	52,199.93	1,964.88
54	Tulare	3,222,041	1.3408%	43,201.13	1.1160%	35,957.98	7,243.15
56	Ventura	8,684,870	1.4323%	124,395.04	1.0950%	95,099.33	29,295.72
57	Yolo	10,960,036	1.2200%	133,712.44	1.0729%	117,586.94	16,125.50
		461,637,391		7,361,984.44		5,291,883.48	2,070,100.96

LUMEN
PROPERTY TAX DEPT.
1025 ELDORADO BLVD.
BROOMFIELD, CO 80021

CERTIFIED MAIL



7019 2260 0001 8958 0951

RECEIVED
APR 11 2022
By Cobb

Contra Costa Clerk of the Board
651 Pine Street,
1st Floor, Room 106,
Martinez, CA 94553



quadrant
FIRST CLASS
MAIL
\$008.
04/07/2022
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