

LUMEN'

November 2, 2022

Clerk of the Board of Supervisors County of Contra Costa 1025 Escobar Street Martinez, CA 94553

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,

Karen Eisenach

Sr. Manager – Property Tax

Karen 2 Eisenach

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 (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 \$\frac{28,005.26}{\text{in}}\$ 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 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 \$ 94,940.10 (Exhibit 1) and paid by claimant in full on or about 01/11/2019 and (Exhibit 2).
- 3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$\frac{28,005.26}{\text{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 <u>Contra Costa</u> 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 XIIIA, 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: Harn 2 Signature

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



CONTRA COSTA COUNTY

RUSSELL V. WATTS, TREASURER-TAX COLLECTOR

UNITARY PROPERTY TAX FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2018

ASSESSED TO:

NÖTIGE DATE

October 10, 2018

Centurylink Communications, LLC

aftn: Property Tax 1025 Eldorado Blyd. Broomfield, CO 80021 ACCOUNT NUMBER: 2463

	VALUA	LITON		
Land	Engleschiere	Paragral Property	Total Associated Value	
\$328,660	\$530,524	\$4,978,451	46,835,645	
Assessed Value Tex Rate	Total Tax Oue	First Instancent	Second Installment	
1.6269%	\$94,840.40	\$47,470:05	\$47,470.05	

This is your notice for UNITARY PROPERTY TAX in Contra Costa County for the fiscal year 2018-2019, as reported by the State Board of Equalization. Persuant to Section 2503.2 of the Revenue & Texation Code, all taxpavers making single or eggrepate (as payment(s) of FIFTY THOUSAND DOLLARS (\$50,000) or more are regulized to serid payments via alectronic funds transfer (EFT) or by wire. If you have any questions, call (925) 957-2828 between 9:00 a.m. and 4:30 p.m. or write to: CCG Tax Collector, ATTN; Danielle Goodbar, 825 Court Street Rm. 100, Martinez, CA 94553-1231.

INSEEP THE TOP PORTION FOR YOUR RECORDS

ACCOUNT NUMBER: 2463

FISCAL YEAR: 2018 - 2019

ISSUE DATE: OCTOBER 10, 2018

MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY TAX COLLECTOR P.O. BOX 651 MARTINEZ, CA 04553-0063

Centurylink Communications, LLC

UNITARY PROPERTY TAX BILL

(THIS STUB MUST ACCOMPANY PAYMENT)

INSTALLMENT

DUE BY FEB. 1, 2019

\$47,470.05

DELÍNQUENT AFTER 5:00 P.M.

\$52,237.05

APR: 10, 2019

(INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX BY DEC. 10, 2018

\$94,940.10

ACCOUNT NUMBER: 2463

FISCAL YEAR: 2018 - 2019

ISSUE DATE: OCTOBER 10, 2018

MAKE CHECK PAYABLE TO:

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

Centurylink Communications, LLC

UNITARY PROPERTY TAX BILL THIS STUB MUST ACCOMPANY PAYMENT

INSTALLMENT

DUE BY NOV. 1, 2018

\$47,470.05

DELINQUENT

AFTER 5:00 P.M.

\$52,217.05

DEC. 10, 2018

(INCLUDES 10% PENALTY)

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



RUSSELL V. WATTS

PROPERTY ADDRESS

SA SMILLE A CHAMBERT SAID 979-024-463-0 00

CONTRA COSTA COUNTY TREASURER-TAX COLLECTOR ROOM 100, 625 COURT STREET, MARTINEZ, GA 94553 TELEPHONE: (925) 957-5280 FAX: (925) 957-2898

2018-2019

FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2018 SECURED PROPERTY TAX BILL

ORIGINAL NOTICE

ASSESSEE AS OF JANUARY 1, 2018 Centurvilnk Communications

LÀND IMPROVEMENTS PERSONAL PROP

18,250

GROSS VALUE EXEMPTIONS

98,250

SEE BACKSIDE FOR MORE INFORMATION PORTANT MESSAGE(S) TO TAXPAYER

NET VALUE ON JAN J. 2018 01 98,250

Centurylink Communications, 1TN: PROPERTY TAX DIV. 025 ELDORADO BLVD. 1ROOMFIELD, CO 80021

CC WYR LEVY LAND

(925) 888-8047

2.75

1% COUNTYWIDE TAX	1.000	382.49
BART	,0052	5.10
BART BOND 2018	.0018	1.77
EAST BAY REG FK BD	1,0021	2.07
MT DIVERTO 5005 BND	,0305	29.96
MT DEMBLO 2010 BND	.0820	60.52
COMPI COLT 3003 BMD	.0030	2,94
COPING COITT SOOR BND	.0065	639
COMM COLL 2014 BND	.0015	1.47

AD VALOREM TAXES & ASSESSMENTS

TOTAL AD VALOREM TAKES 3.115
ADD: SPECIAL TAKES & ASSESSMENTS
DELINQUENT PERACTY
DELINGUENT COST
LESS: PAYMENTS RECEIVED

1,093.11 0.00

TOTAL SPECIAL TAXES & ASSESSMENTS ______ 2.75

TOTAL AMOUNT DUE

1,095.86 ----

CHECK THIS BOX IF RECUESTING CHANGE OF BILLING ADDRESS ON PRIMARY RESIDENCE ON THE BACKSIDE OF THIS COUPON

2018-2019

SECURED PROPERTY TAXES NEW COLFON WITH FULL AMOUNT. BO NOT STAFFE, TAKE OR WRITE ON COLFOR

Contravilist Communications

BILL NUMBER 16 361322

MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY TAX COLLECTOR P.O. BOX 7002 SAN FRANCISCO, CA. 94129-7002

FEB. 1, 2019

\$547.93 PAVABLE WITH ON AFTER 15T COUP

IF AFTER APR. 10, 2019 PAY \$622,77

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SEE BACKSION OF BULL FOR IMPORTANT REFORMATION

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حديد مسر ميزم درم والترام مريم الرابي والمرابي و 879-024-483-0 DO

18 261322

79024 \$8/54/2018 ORIGINAL

CHECK THIS BOOLE RECHESTING CHANGE OF BILLING ABORESS OF PRIMARY RESIDENCE ON THE BACKSIDE OF THIS COUPON

2018-2019 **SEGURED PROPERTY TAXES**

ID COUPON WITH PIEL AND UNT. DO NOT STAPLE, TAPE OR WRITE ON COUPON. NOV. 1, 2018

\$547.93

Centurylink Communications, MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY TAX COLLECTOR P.O. BOX 7002 SAN FRANCISCO, CA. 94120-7002

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JF AFTER DEC. 10, 2018 PAY \$802.72

AMOUNT TO PAY BOTH INSTALLMENTS BY DEC. 10, 2018 ___

PAVABLE BEFORE 2 COUPDIN

STE BACKBIBE OF BILL FOR MPDITTANT HE DRINATION

29790244L3020163L1322110000054793520161210400000L02722



CENTURYLINK INC. 979.024・463 3 PH: 720-888-3145 100 CENTURYLINK DRIVE		EAGLE BANK 11961 TECH ROAD SILVER SPRING, MD 20904	NO. 72387536
MONROE LA 71203	VOID 180 DAYS AFTER ISSUE		200268944 65-358/550
PAY	CHECK DATE 01/11/2019	CHECK NUMBER 72387536	CHECK AMOUNT 100,837.75
*** One Hundred Thousand Eight Hundred Thirty-Seven And 75/100-Dollars ***	d 75/100-Dollars ***		\$ ** 100,837.75 **
TO THE ORDER OF CONTRA COSTA COUNTY TAX COLLECTOR PO BOX 631 MARTINEZ, CA 94553	ECTOR		
		Account No: MULTIPLE-SEE ATTACHED	SEE ATTACHED

WATERMARK IN PAPER; HOLD UP TO A LIGHTITO VIEW

#055003586#

#? 238 ? 536#

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January 14, 2019



Russell V. Watts

Contra Costa County Treasurer

P O Box 631

Martinez, CA 94553

RE: Account No. 2463 and Parcel Number 979-024-463-0

Dear Mr. Watts:

On December 4, 2018, Century Link Communications sent check number 72248605 in the amount of \$96,035.96 to Contra Conta County for the above-mentioned Account and Parcel Number.

As of January 9, 2019, the check has not cleared our bank. I spoke with a Customer Service Representative at Contra Costa and verified this check has not been processed. Upon further investigation, I discovered this check had been mailed to P O BOX 631, San Francisco, CA 94553. It should have been mailed to MARTINEZ. However, the zip code is correct for Martinez. We have not received the check back from the post office.

I am submitting a payment in full for both accounts in the amount of \$100,837.75. This amount includes the penalty in the amount of \$4,801.79 for first half taxes. I am also enclosing a copy of the original check and the Certificate of Mailing which shows this check was mailed on December 4, 2018. We will put a stop payment on the original check.

Since we have made a good faith effort to get our taxes paid timely, I would appreciate any consideration you may give in waiving the penalty.

Should you have additional questions or concerns, please contact me at 720-888-8156 or arlena.medina@centurylink.com.

Again, thank you for your time and consideration,

Sincerely,

Arlena A. Medina

Enclosures

1025 Eldorado Blvd Broamfield, CO 80021-8254 www.centurylink.com PREASONS
CONTRA-COSTA COUNTY TAX COLLECTOR
PO BOX 531
SAN FRANCISCO, CA 94553

Paid by: CENTURYLINK INC. PH: 720-868-8146 160 CENTURYLINK DRIVE WONROE LA 71203

Payment Details	Due Date	Anybill Ref#	Amount
Account No: MULTIPLE-SEE ATTACHED Invoice No: CR1393	12/10/2018	59333965	\$96,035.96
		'n	otal: \$96,035.96

CENTURYLING.

PHI 720-230-2146 160 CENTURYLINK DRIVE MONROE LA 71263

MONHOE LA 71243

PAY

*** Ninety-Six Thousand Thirty-Five And 96/100-Collars ***

EAGLE BANK 11961 TECH ROAD BILVER SPRING, WD 20001

NO. 72248605

YOLD 180 DAYS AFTER ISSUE

200268944 85-358/650

CHECK DATE 12/04/2018 CHECK NUMBER 72248605 CHECK AMOUNT 90.035.96

\$ ** 96,035,96 **

TO THE ORDER OF CONTRA COSTA COUNTY TAX COLLECTOR PO BOX 631
SAN FRANCISCO, CA 94553

D. DMS

Account No: MULTIPLE-SEE ATTACHED Invoice No: CR1393

Check Transmittal

Collector Address

CONTRA COSTA COUNTY TAX COLLECTOR PO BOX 631 SAN FRANCISCO, CA 94553

Due Date

12/10/2018

Collector Account Number	Entity	Property Type	Payment Amount	Installment.	Formarion
2463	Control Link Control Control	PP:	\$ 94,940.70	3 611	-, -
679-024-463-0	Contugitink Communications, LLC	PР	\$ 1,095.86	1 of t	

Total Payment Amount \$

96,035:96

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		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	•
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
	Siskiyou	4,470,527	1.1162%	49,900.02	1.0280%	45,957.02	3,943.00
	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
	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
	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

ોનીકાર્યાના મુક્કાલિકાલિકા માનુકા માનુકા મુક્કાલિકા કર્યા છે. મુક્કાલિકા મુક્કાલિકા માનુકા માનુકા માનુકા મુક્કાલિકા મ

Lumen
Attn: Property Tax Dept
1025 Eldorado Boulevard
Broomfield, CO 80021

Contra Costa County Clerk of the Board of Supervisors 1025 Escobar Street Martinez, CA 94553

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