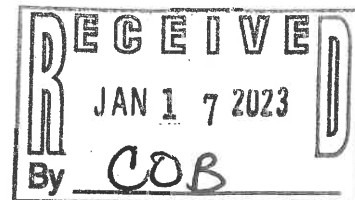


LUMEN®



January 4, 2023

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 2020-21 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

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 (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 \$ 41,583.23 in taxes levied for the fiscal year 2020-21. 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 2020-21, 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 \$ 114,042.66 (Exhibit 1) and paid by claimant in full on or about 11/24/2020 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 41,583.23, 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: January 4, 2023 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, 2020 TO JUNE 30, 2021

ASSESSED TO:

Centurylink Communications, LLC
attn: Property Tax
1025 Eldorado Blvd.
Broomfield, CO 80021

NOTICE DATE: **October 26, 2020**

ACCOUNT NUMBER: **2463**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$326,660	\$684,243	\$5,214,134	\$6,225,037
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8320%	\$114,042.66	\$57,021.33	\$57,021.33

This is your notice for **UNITARY PROPERTY TAX** in Contra Costa County for the fiscal year 2020-2021, 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: 2463	FISCAL YEAR: 2020 - 2021	ISSUE DATE: OCTOBER 26, 2020
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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
FEB. 1, 2021 **\$57,021.33**

DELINQUENT
AFTER 5:00 P.M. **\$62,743.46**
APR. 10, 2021
(INCLUDES 10% PENALTY + \$20 COST)

TO PAY FULL TAX **\$114,042.66**
BY DEC. 10, 2020

Centurylink Communications, LLC

2ND

INSTALLMENT

ACCOUNT NUMBER: 2463	FISCAL YEAR: 2020 - 2021	ISSUE DATE: OCTOBER 26, 2020
-----------------------------	---------------------------------	-------------------------------------

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
NOV. 1, 2020 **\$57,021.33**

DELINQUENT
AFTER 5:00 P.M. **\$62,723.46**
DEC. 10, 2020
(INCLUDES 10% PENALTY)

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

Centurylink Communications, LLC

1ST

INSTALLMENT

CENTURYLINK INC.
PH: 303-854-2164
100 CENTURYLINK DRIVE
MONROE LA 71203

EAGLE BANK
11961 TECH ROAD
SILVER SPRING, MD 20904

NO. 75145234

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
11/24/2020	75145234	114,042.66

PAY

*** One Hundred Fourteen Thousand Forty-Two And 66/100-Dollars ***

\$ ** 114,042.66 **

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



Account No: 2463
Invoice No: CR14239

⑈ 75145234⑈ ⑆ 055003586⑆ 200268944⑈

1 2 12/01/2020 2020000400 1 FDQ 74945085850<

WATERMARK IN PAPER; HOLD UP TO A LIGHT VIEW

Centurylink

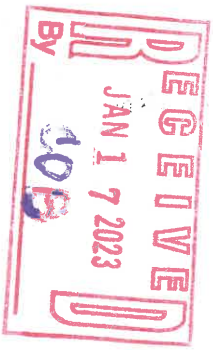
2020 Overpayment of Tax due to flaw in Sec. 100

county	Name	company	value	urate	utax	avgrate	avtax	difference
1	Alameda	2463	70,928,847	2.6774%	1,899,048.94	1.2370%	877,389.84	1,021,659.10
4	Butte	2463	2,552,339	1.4301%	36,500.46	1.1100%	28,330.96	8,169.50
5	Calaveras	2463	272,939	1.6931%	4,621.12	1.0900%	2,975.04	1,646.08
6	Colusa	2463	4,422,089	1.1496%	50,836.30	1.0760%	47,581.68	3,254.62
7	Contra Costa ✓	2463	6,225,037	1.8320%	114,042.66 ✓	1.1640%	72,459.43	41,583.23 ✓
9	El Dorado	2463	530,598	1.4361%	7,620.16	1.0660%	5,656.17	1,963.99
10	Fresno	2463	14,425,805	1.3995%	201,894.32	1.2060%	173,975.21	27,919.11
11	Glenn	2463	2,385,362	1.5643%	37,315.02	1.1100%	26,477.52	10,837.50
12	Humboldt	2463	685,154	1.6410%	11,243.38	1.0970%	7,516.14	3,727.24
13	Imperial	2463	12,705,386	1.6783%	213,234.50	1.2090%	153,608.12	59,626.38
15	Kern	2463	18,573,384	1.6934%	314,526.69	1.2530%	232,724.50	81,802.19
16	Kings	2463	2,920,400	1.3385%	39,088.48	1.0930%	31,919.97	7,168.51
20	Madera	2463	2,778,206	1.2928%	35,917.62	1.1070%	30,754.74	5,162.88
21	Marin	2463	530,694	1.9036%	10,102.28	1.1400%	6,049.91	4,052.37
23	Mendocino	2463	2,549,449	1.3460%	34,315.56	1.1440%	29,165.70	5,149.86
24	Merced	2463	4,763,807	1.5488%	73,781.86	1.0920%	52,020.77	21,761.09
27	Monterey	2463	9,239,596	1.1324%	104,632.88	1.0850%	100,249.62	4,383.26
28	Napa	2463	1,219,347	2.1543%	26,268.38	1.1060%	13,485.98	12,782.40
30	Orange	2463	87,687,115	1.2977%	1,137,924.46	1.0700%	938,252.13	199,672.33
31	Placer	2463	5,462,766	1.8390%	100,454.80	1.0930%	59,708.03	40,746.77
33	Riverside	2463	15,244,326	1.8145%	276,611.34	1.1770%	179,425.72	97,185.62
34	Sacramento	2463	34,658,746	2.0714%	717,921.26	1.1550%	400,308.52	317,612.74
36	San Bernardino	2463	29,339,779	1.3739%	403,099.22	1.1540%	338,581.05	64,518.17
37	San Diego	2463	51,428,043	1.7826%	916,771.72	1.1710%	602,222.38	314,549.34
39	San Joaquin	2463	7,095,228	1.7294%	122,704.88	1.1370%	80,672.74	42,032.14
40	San Luis Obispo	2463	23,624,533	1.1719%	276,872.42	1.0920%	257,979.90	18,892.52
41	San Mateo	2463	4,804,217	1.9552%	93,932.04	1.1150%	53,567.02	40,365.02
42	Santa Barbara	2463	17,103,068	1.3218%	226,068.36	1.0720%	183,344.89	42,723.47
43	Santa Clara	2463	157,040,045	2.6385%	4,143,548.68	1.2100%	1,900,184.54	2,243,364.14
45	Shasta	2463	10,801,240	1.3469%	145,481.90	1.1150%	120,433.83	25,048.07
47	Siskiyou	2463	3,781,977	1.1162%	42,214.42	1.0540%	39,862.04	2,352.38
48	Solano	2463	7,388,584	1.6713%	123,485.38	1.1820%	87,333.06	36,152.32
49	Sonoma	2463	1,575,006	1.9442%	30,621.26	1.1690%	18,411.82	12,209.44
50	Stanislaus	2463	6,832,571	1.4153%	96,704.26	1.1040%	75,431.58	21,272.68
52	Tehama	2463	5,101,030	1.3747%	70,123.86	1.0640%	54,274.96	15,848.90
54	Tulare	2463	4,097,750	1.4134%	57,917.58	1.1060%	45,321.12	12,596.46
56	Ventura	2463	10,401,072	1.5761%	163,935.14	1.1100%	115,451.90	48,483.24
57	Yolo	2463	8,512,712	1.3169%	112,103.90	1.0870%	92,533.18	19,570.72
			649,688,247		12,473,487.49		7,535,641.71	4,937,845.78

en
: Property Tax Dept
5 Eldorado Boulevard
smfield, CO 80021



7019 2280 0001 8957 5622



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



PROPERTY TAX
FIRST-CLASS MAIL
IMI
\$009.17
01/05/2023 ZIP 80021
0431M32205433