

**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 2021-22 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](mailto: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 \$ 37,826.29 in taxes levied for the fiscal year 2021-22. 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 2021-22, 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 \$ 105,435.42 (Exhibit 1) and paid by claimant in full on or about 11/24/2021 and \_\_\_\_\_ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 37,826.29, 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 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: 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, 2021 TO JUNE 30, 2022**

ASSESSED TO:

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


NOTICE DATE: **October 14, 2021**


ACCOUNT NUMBER: **2463**

VALUATION			
Land	Improvements	Personal Property	Total Assessed Value
\$820,740	\$615,229	\$4,367,390	\$5,803,359
Assessed Value Tax Rate	Total Tax Due	First Installment	Second Installment
1.8168%	\$105,435.42	\$52,717.71	\$52,717.71

This is your notice for UNITARY PROPERTY TAX in Contra Costa County for the fiscal year 2021-2022, 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) 608-9512 between 9:00 a.m. and 4:00 p.m. or write to: CCC Tax Collector, ATTN: Marcela Perez, 625 Court Street Rm. 100, Martinez, CA 94553-1231.

(KEEP THE TOP PORTION FOR YOUR RECORDS)

ACCOUNT NUMBER: <b>2463</b>	FISCAL YEAR: <b>2021 - 2022</b>	ISSUE DATE: <b>OCTOBER 14, 2021</b>						
MAKE CHECK PAYABLE TO: <b>CONTRA COSTA COUNTY</b> <b>TAX COLLECTOR</b> P. O. BOX 631 MARTINEZ, CA 94553-0063	<b>UNITARY</b> <b>PROPERTY TAX BILL</b> (THIS STUB MUST ACCOMPANY PAYMENT)	<table border="1"> <tr> <td>DUE BY FEB. 1, 2022</td> <td align="right">\$52,717.71</td> </tr> <tr> <td>DELINQUENT AFTER 5:00 P.M. APR. 10, 2022 (INCLUDES 10% PENALTY + \$20 COST)</td> <td align="right">\$58,009.48</td> </tr> <tr> <td>TO PAY FULL TAX BY DEC. 10, 2021</td> <td align="right">\$105,435.42</td> </tr> </table>	DUE BY FEB. 1, 2022	\$52,717.71	DELINQUENT AFTER 5:00 P.M. APR. 10, 2022 (INCLUDES 10% PENALTY + \$20 COST)	\$58,009.48	TO PAY FULL TAX BY DEC. 10, 2021	\$105,435.42
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Centurylink Communications, LLC   								

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Centurylink Communications, LLC   								

**CENTURYLINK INC.**  
PH: 303-542-6445  
100 CENTURYLINK DRIVE  
MONROE LA 71203

EAGLE BANK  
11900 BOURNEFIELD WAY  
SILVER SPRING, MD 20904

**NO. 77160091**

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
11/24/2021	77160091	105,435.42

**PAY**

\*\*\* One Hundred Five Thousand Four Hundred Thirty-Five And 42/100-Dollars \*\*\* \$ \*\* 105,435.42 \*\*


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



Account No: 2463  
Invoice No: CR25812

VERIFY FOR AUTHENTICITY

⑆77160091⑆ ⑆055003586⑆ 200268944⑆

	12/02/2021 00000410 2 FDO >4945085850<
12/02/2021 00000410 8	12/02/2021 00000410 8

CLEARSE...  
CC NOT...  
SYSTEM WITH LINE

Centurylink

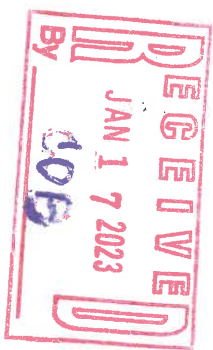
2021 Overpayment of Tax due to flaw in Sec. 100

county	name	company	value	urate	utax	avgrate	avtax	difference
1	Alameda	2463	63,911,551	2.67880%	1,712,062.62	1.24300%	794,420.58	917,642.04
4	Butte	2463	2,387,841	1.44568%	34,520.62	1.11700%	26,672.18	7,848.44
6	Colusa	2463	3,449,167	1.20500%	41,562.44	1.09100%	37,630.41	3,932.03
7	Contra Costa ✓	2463	5,803,359	1.81680%	105,435.42 ✓	1.16500%	67,609.13	37,826.29 ✓
9	El Dorado	2463	682,423	1.40526%	9,589.82	1.07000%	7,301.93	2,287.89
10	Fresno	2463	12,816,644	1.43244%	183,590.98	1.21000%	155,081.39	28,509.59
11	Glenn	2463	1,894,618	1.50592%	28,531.48	1.09600%	20,765.01	7,766.47
12	Humboldt	2463	1,288,089	1.73900%	22,399.86	1.09600%	14,117.46	8,282.40
13	Imperial	2463	11,167,254	1.71460%	191,473.74	1.20900%	135,012.10	56,461.64
15	Kern	2463	17,086,589	1.69070%	288,882.10	1.25900%	215,120.16	73,761.94
16	Kings	2463	2,917,955	1.34590%	39,272.90	1.08900%	31,776.53	7,496.37
19	Los Angeles	2463	115,961,655	1.19741%	1,388,530.65	1.16900%	1,355,591.75	32,938.90
20	Madera	2463	2,709,072	1.29548%	35,095.56	1.09800%	29,745.61	5,349.95
21	Marin	2463	440,270	1.94610%	8,568.08	1.13600%	5,001.47	3,566.61
23	Mendocino	2463	2,984,227	1.39500%	41,629.96	1.16100%	34,646.88	6,983.08
24	Merced	2463	4,070,563	1.60580%	65,446.52	1.09800%	44,694.78	20,751.74
27	Monterey	2463	8,256,215	1.11395%	91,969.76	1.09800%	90,653.24	1,316.52
28	Napa	2463	1,175,376	2.18960%	25,736.04	1.10600%	12,999.66	12,736.38
30	Orange	2463	68,831,823	1.31445%	904,759.88	1.06700%	734,435.55	170,324.33
31	Placer	2463	4,985,837	1.79390%	89,440.94	1.08700%	54,196.05	35,244.89
33	Riverside	2463	13,641,284	1.86740%	254,737.34	1.18400%	161,512.80	93,224.54
34	Sacramento	2463	29,165,806	2.14650%	626,044.03	1.15400%	336,573.40	289,470.63
36	San Bernardino	2463	24,432,034	1.39000%	339,605.27	1.15500%	282,189.99	57,415.28
37	San Diego	2463	43,680,225	1.82240%	796,028.42	1.17400%	512,805.84	283,222.58
39	San Joaquin	2463	6,389,730	1.75770%	112,312.28	1.14000%	72,842.92	39,469.36
40	San Luis Obispo	2463	21,025,983	1.16627%	245,219.72	1.09400%	230,024.25	15,195.47
41	San Mateo	2463	4,379,921	1.97260%	86,398.32	1.11700%	48,923.72	37,474.60
42	Santa Barbara	2463	15,345,514	1.32709%	203,648.79	1.07300%	164,657.37	38,991.42
43	Santa Clara	2463	121,239,736	2.73931%	3,321,132.20	1.21800%	1,476,699.98	1,844,432.22
45	Shasta	2463	9,724,549	1.37750%	133,955.68	1.10600%	107,553.51	26,402.17
47	Siskiyou	2463	3,319,299	1.11690%	37,073.24	1.04900%	34,819.45	2,253.79
48	Solano	2463	6,790,019	1.71160%	116,217.94	1.18300%	80,325.92	35,892.02
49	Sonoma	2463	1,641,551	1.93010%	31,683.56	1.14000%	18,713.68	12,969.88
50	Stanislaus	2463	5,845,952	1.44395%	84,412.44	1.10200%	64,422.39	19,990.05
52	Tehama	2463	4,737,755	1.38810%	65,764.78	1.05000%	49,746.43	16,018.35
54	Tulare	2463	3,999,520	1.40350%	56,133.26	1.09300%	43,714.75	12,418.51
56	Ventura	2463	8,893,404	1.64364%	146,175.54	1.10800%	98,538.92	47,636.62
57	Yolo	2463	8,216,921	1.32040%	108,496.24	1.14100%	93,755.07	14,741.17
			665,289,731		12,073,538.42		7,745,292.26	4,328,246.16

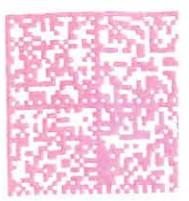
en  
: Property Tax Dept  
5 Eldorado Boulevard  
Palmfield, CO 80021



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  
IM1  
**\$009.17**  
01/05/2023 ZIP 80021  
0431MSE2235A98