

SHASTA COUNTY
AUDITOR-CONTROLLER

JAN 10 2023

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ADMINISTRATIVE OFFICE
SHASTA COUNTY

LUMEN®

January 4, 2023

Clerk of the Board of Supervisors
County of Shasta
1450 Court Street, Suite 308B
Redding, CA 96001-1673

Dear Sir or Madam:

I have enclosed a claim for refund of property taxes for the 2019-20 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 Z 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 Shasta, 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 \$ 24,370.00 in taxes levied for the fiscal year 2019-20. 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 2019-20, 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 Shasta 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 \$ 155,521.26 (Exhibit 1) and paid by claimant in full on or about 12/09/2019 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 24,370.00, 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 Shasta 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






SHASTA COUNTY 2019 - 2020 PROPERTY TAX BILL

9/23/2019
2:24:12PM

Lori J. Scott, Treasurer/Tax Collector

P O Box 991830 Redding CA 96099 (530)225-5511

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

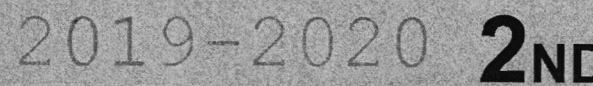
PROPERTY INFORMATION - TAX YEAR: 2019		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-016-000 TAX RATE AREA: 000-001	Original bill date 09/19/2019 PENALTY IS CHARGED ON LATE POSTMARKS. PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us PAY TAXES BY PHONE: 1-844-382-4430
FEE NUMBER:	799-000-016-000 ACRES:	
LOCATION:	Map 2463 45 001 Par 01 RIGHT OF WAY 000005	
ASSESSED OWNER:	CENTURYLINK COMMUNICATIONS, LLC	
CENTURYLINK COMMUNICATIONS, LLC C/O TAX DEPT 1025 ELDORADO BLVD BROOMFIELD CO 80021		     **SUBJECT TO A CONVENIENCE FEE**

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	COUNTY TAXES
TAX COLLECTOR (530) 225-5511	LAND	757,774		
VALUATIONS (530) 225-3600				
EXEMPTIONS (530) 225-3636				
TAX RATES (530) 225-5199	STRUCTURAL IMPROVEMENTS	1,819,195		
PERS PROP (530) 225-3640	PERSONAL PROPERTY	9,122,517		
ADDRESS CHANGES (530) 225-3600				
GENERAL (530) 225-5511				


NET TAXABLE VALUE 11,699,486 1.000000 **116,994.86**

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100 = AGENCY TAXES
	00003	UNITARY TAX D S	11,699,486	329300 = 38,528.40

1ST INSTALLMENT \$77,760.63	2ND INSTALLMENT \$77,760.63	TOTAL TAXES \$155,521.26
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 4/10/2020	

SHASTA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB	
ASMT NUMBER:	799-000-016-000
FEE NUMBER:	799-000-016-000
LOCATION:	Map 2463 45 001 Par 01 RIGHT OF WAY 000005137 PO Box 991830
CURRENT OWNER:	CENTURYLINK COMMUNICATIONS, LLC Redding CA 96099-1830
C/O TAX DEPT 1025 ELDORADO BLVD BROOMFIELD CO 80021	
	
IF PAID BY 4/10/2020 \$77,760.63	
DELINQUENT AFTER 4/10/2020 (INCLUDES 10% PENALTY OF \$7,776.06 AND \$10.00 COST) \$85,546.69	

799000016000720178000077760632200008554669020198

SHASTA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB	
ASMT NUMBER:	799-000-016-000
FEE NUMBER:	799-000-016-000
LOCATION:	Map 2463 45 001 Par 01 RIGHT OF WAY 000005137 PO Box 991830
CURRENT OWNER:	CENTURYLINK COMMUNICATIONS, LLC Redding CA 96099-1830
C/O TAX DEPT 1025 ELDORADO BLVD BROOMFIELD CO 80021	
	
IF PAID BY 12/10/2019 \$77,760.63	
DELINQUENT AFTER 12/10/2019 (INCLUDES 10% PENALTY OF \$7,776.06) \$85,536.69	
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2019 \$155,521.26	

799000016000720178000077760632100008553669220198

SHASTA COUNTY 2019 - 2020 PROPERTY TAX BILL
Lori J. Scott, Treasurer/Tax Collector
P O Box 991830 Redding CA 96099 (530)225-5511

9/23/2019
2:24:12PM

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

PROPERTY INFORMATION - TAX YEAR: 2019		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-199-000 TAX RATE AREA: 091-013	Original bill date 09/19/2019 PENALTY IS CHARGED ON LATE POSTMARKS. PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us PAY TAXES BY PHONE: 1-844-382-4430
FEE NUMBER:	799-000-199-000 ACRES:	
LOCATION:	Map 7761 45 002 Par 01 000004110	
ASSESSED OWNER:	CENTURYLINK COMMUNICATIONS, LLC	
CENTURYLINK COMMUNICATIONS, LLC C/O TAX DEPT 1025 ELDORADO BLVD BROOMFIELD CO 80021		 **SUBJECT TO A CONVENIENCE FEE**

COUNTY VALUES, EXEMPTIONS AND TAXES			
PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES X	TAX RATE /100 = COUNTY TAXES
TAX COLLECTOR (530) 225-5511	LAND	411,000	
VALUATIONS (530) 225-3600			
EXEMPTIONS (530) 225-3636			
TAX RATES (530) 225-5199			
PERS PROP (530) 225-3640			
ADDRESS CHANGES (530) 225-3800			
GENERAL (530) 225-5511			

NET TAXABLE VALUE 411,000 1.000000 **4,110.00**

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS						
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE /100	AGENCY TAXES
(530) 241-3261	C3550	SHASTA UNION HSD G O BOND 2001	411,000		011700	46.08
(530) 241-3261	C3551	SHASTA UNION HSD 2016	411,000		011200	46.04
(530) 242-7525	C3651	S T & T JT COMM COLL G O BOND 2002	411,000		003700	15.20
(530) 242-7525	C3653	S T & T JT COMM COLL G O B 2016 SRS A	411,000		020000	82.20
(530) 547-3274	C5552	JUNCTION ESD G O B 2016	411,000		012300	50.56
(530) 241-1085	11491	BELLA VISTA WATER (LAND ONLY)	411,000		370000	1,520.70

1ST INSTALLMENT \$2,936.39
DELINQUENT AFTER 12/10/2019

2ND INSTALLMENT \$2,936.39
DELINQUENT AFTER 4/10/2020

TOTAL TAXES \$5,872.78

SHASTA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB			
ASMT NUMBER:	799-000-199-000	MAKE CHECK PAYABLE TO:	
FEE NUMBER:	799-000-199-000	Lori J. Scott, Treasurer/Tax Collector	
LOCATION:	Map 7761 45 002 Par 01 000004110	PO Box 991830	
CURRENT OWNER:	CENTURYLINK COMMUNICATIONS, LLC	Redding CA 96099-1830	
C/O TAX DEPT 1025 ELDORADO BLVD BROOMFIELD CO 80021			
		2019-2020 2ND	
		IF PAID BY 4/10/2020	\$2,936.39
DELINQUENT AFTER 4/10/2020 (INCLUDES 10% PENALTY OF \$293.63 AND \$10.00 COST) \$3,240.02			

799000199000620198000002936391200000324002520198

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SHASTA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB			
ASMT NUMBER:	799-000-199-000	MAKE CHECK PAYABLE TO:	
FEE NUMBER:	799-000-199-000	Lori J. Scott, Treasurer/Tax Collector	
LOCATION:	Map 7761 45 002 Par 01 000004110	PO Box 991830	
CURRENT OWNER:	CENTURYLINK COMMUNICATIONS, LLC	Redding CA 96099-1830	
C/O TAX DEPT 1025 ELDORADO BLVD BROOMFIELD CO 80021			
		2019-2020 1ST	
		IF PAID BY 12/10/2019	\$2,936.39
DELINQUENT AFTER 12/10/2019 (INCLUDES 10% PENALTY OF \$293.63) \$3,230.02			
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2019 \$5,872.78			

799000199000620198000002936391100000323002620198



Custom
CUSTOMER ID:
OPERATOR ID:

ANYBILL FINANCIAL SERVICES, INC.
ACH Origination Report
As of 12/9/2019

Commercial Electronic Office

Treasury Information Reporting

161,394.04

RDFI R/T#: 121000358

Acct #: 0121680100

Acct Type: DDA

Individual Name: CenturyLink Inc.

705TXP*799000016000*3*191231*T*0016139404\

ID: 799000016000

MICR Term: N

00010000507

CENTURYLINK INC.

REF No.
73637747
AMOUNT
** \$ 161,394.04 **

Transmittal form for ACH Payment referenced below

PAID TO THE
ORDER OF

73637747
SHASTA COUNTY TAX COLLECTOR
PO BOX 991830
REDDING, CA 96099

Account No: MULTIPLE-SEE ATTACHED
Invoice No: CR8939

**THIS IS NOT A CHECK
NON NEGOTIABLE**

Remittance Advice

DECEMBER 09, 2019

Paid By:

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

Ref No.: 73637747

USPS FIRST CLASS MAIL

Paid To:

SHASTA COUNTY TAX COLLECTOR
PO BOX 991830
REDDING CA 96099

Payment Details	Due Date	Anybill Ref#	Amount
Account No: MULTIPLE-SEE ATTACHED Invoice No: CR8939 Tax Type Code: 3	12/10/2019	61349178	\$161,394.04
			Total: \$161,394.04

Check Transmittal

Collector Address SHASTA COUNTY TAX COLLECTOR
PO BOX 991830
REDDING, CA 96099

Due Date 12/10/2019

Collector Account Number	Entity	Property Type	Payment Amount	Installment	Remarks
799-000-016-000	CenturyLink Communications, LLC	PP	\$ 155,521.26	1 of 1	
799-000-199-000	CenturyLink Communications, LLC	PP	\$ 5,872.78	1 of 1	

Total Payment Amount \$ 161,394.04

2019 Overpayment of Tax due to flaw in Sec. 100

Co. #	County	Assessed	Unitary Rate	tax	Co Avg Rate	estimated tax	difference
1	Alameda	59,222,203	2.5187%	1,491,629.62	1.2300%	728,433.00	763,197.00
4	Butte	2,328,155	1.4155%	32,955.22	1.1020%	25,656.00	7,299.00
6	Colusa	3,791,907	1.2318%	46,708.70	1.0760%	40,801.00	5,908.00
7	Contra Costa	6,238,503	1.6865%	105,212.34	1.1470%	71,556.00	33,656.00
10	Fresno	14,529,116	1.3704%	199,108.14	1.1830%	171,879.00	27,229.00
11	Glenn	2,110,973	1.2710%	26,831.40	1.1020%	23,263.00	3,568.00
12	Humboldt	465,286	1.5740%	7,323.60	1.0920%	5,081.00	2,243.00
13	Imperial	13,827,463	1.6960%	234,513.78	1.1820%	163,441.00	71,073.00
15	Kern	19,200,746	1.6113%	309,381.42	1.2360%	237,321.00	72,060.00
16	Kings	2,940,071	1.3261%	38,987.74	1.0900%	32,047.00	6,941.00
19	Los Angeles	135,818,114	1.1760%	1,597,169.40	1.1750%	1,595,863.00	1,306.00
20	Madera	2,911,523	1.2008%	34,962.82	1.0950%	31,881.00	3,082.00
21	Marin	1,444,362	1.9549%	28,235.82	1.1470%	16,567.00	11,669.00
23	Mendocino	2,636,385	1.3240%	34,905.72	1.1240%	29,633.00	5,273.00
24	Merced	5,186,814	1.4109%	73,180.74	1.0940%	56,744.00	16,437.00
27	Monterey	9,909,314	1.1222%	111,205.30	1.0930%	108,309.00	2,896.00
28	Napa	917,727	2.1961%	20,103.74	1.1210%	10,288.00	9,866.00
30	Orange	90,150,754	1.2817%	1,155,489.24	1.0690%	963,712.00	191,777.00
31	Placer	7,705,734	1.6388%	126,281.56	1.0900%	83,993.00	42,289.00
33	Riverside	15,358,858	1.7613%	270,520.16	1.1720%	180,006.00	90,514.00
34	Sacramento	32,904,712	2.2481%	739,730.83	1.1500%	378,404.00	361,327.00
36	San Bernardino	30,119,695	1.3645%	410,982.23	1.1550%	347,882.00	63,101.00
37	San Diego	48,744,369	1.6233%	791,272.20	1.1410%	556,173.00	235,099.00
38	San Francisco	60,681,544	1.1801%	716,102.90	1.1730%	711,795.00	4,308.00
39	San Joaquin	8,535,935	1.6922%	144,445.10	1.1330%	96,712.00	47,733.00
40	San Luis Obispo	24,715,630	1.1698%	289,111.08	1.0950%	270,636.00	18,475.00
41	San Mateo	5,228,104	1.8188%	95,088.74	1.1180%	58,450.00	36,639.00
42	Santa Barbara	18,689,013	1.3233%	247,315.45	1.0750%	200,907.00	46,408.00
43	Santa Clara	155,642,070	2.4925%	3,879,316.34	1.2140%	1,889,495.00	1,989,821.00
45	Shasta ✓	11,699,486	1.3293%	155,521.26 ✓	1.1210%	131,151.00	24,370.00 ✓
47	Siskiyou	4,140,265	1.1122%	46,048.04	1.0280%	42,562.00	3,486.00
48	Solano	8,107,750	1.7027%	138,050.64	1.1770%	95,428.00	42,623.00
49	Sonoma	1,771,284	1.9285%	34,159.22	1.1590%	20,529.00	13,630.00
50	Stanislaus	7,089,865	1.3801%	97,846.72	1.1050%	78,343.00	19,504.00
52	Tehama	5,470,949	1.3182%	72,118.04	1.0600%	57,992.00	14,126.00
54	Tulare	4,456,211	1.4002%	62,395.84	1.1160%	49,731.00	12,665.00
56	Ventura	11,093,440	1.5719%	174,378.22	1.0950%	121,473.00	52,905.00
57	Yolo	7,522,398	1.2356%	92,946.74	1.0729%	80,706.00	12,241.00
		843,306,728		14,131,536.05		9,764,843.00	4,366,744.00