

SHASTA COUNTY
AUDITOR-CONTROLLER

JAN 16 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 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 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 \$ 25,048.07 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 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 \$ 145,481.90 (Exhibit 1) and paid by claimant in full on or about 12/07/2020 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 25,048.07, 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, 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 2020 - 2021 PROPERTY TAX BILL

9/18/2020
3:41:08PM

Lori J. Scott, Treasurer/Tax Collector
P O Box 991830 Redding CA 96099 (530)225-5511

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

PROPERTY INFORMATION - TAX YEAR: 2020		IMPORTANT MESSAGES
ASMT NUMBER: 799-000-016-000	TAX RATE AREA: 000-001	Original bill date 09/17/2020 PENALTY IS CHARGED ON LATE POSTMARKS. PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us PAY TAXES BY PHONE: 1-844-784-9715
FEE NUMBER: 799-000-016-000	ACRES: 0.0000	
LOCATION: Map 2463 45 001 Par 01 RIGHT OF WAY 000000		
ASSESSED OWNER: CENTURYLINK COMMUNICATIONS, LLC		
CENTURYLINK COMMUNICATIONS, LLC C/O TAX DEPT 1025 ELDORADO BLVD BROOMFIELD CO 80021		 2020-2021 **SUBJECT TO A CONVENIENCE FEE**

COUNTY VALUES, EXEMPTIONS AND TAXES					
PHONE #	VALUE DESCRIPTION	ASSESSED VALUES	X	TAX RATE /100	COUNTY TAXES
TAX COLLECTOR (530) 225-5511	LAND	717,962			
VALUATIONS (530) 225-3600					
EXEMPTIONS (530) 225-3636					
TAX RATES (530) 225-5199	STRUCTURAL IMPROVEMENTS	1,759,844			
PERS PROP (530) 225-3640	PERSONAL PROPERTY	8,324,444			
ADDRESS CHANGES (530) 225-3600					
GENERAL (530) 225-5511					
NET TAXABLE VALUE		10,801,240		1.000000	108,012.40
VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
PHONE #	CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE /100
	00003	UNITARY TAX D.S.	10,801,240		3.46900
					AGENCY TAXES
					37,469.50

1ST INSTALLMENT \$72,740.95	2ND INSTALLMENT \$72,740.95	TOTAL TAXES \$145,481.90
DELINQUENT AFTER 12/10/2020	DELINQUENT AFTER 4/12/2021	

SHASTA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB	
ASMT NUMBER: 799-000-016-000	MAKE CHECK PAYABLE TO:
FEE NUMBER: 799-000-016-000	Lori J. Scott, Treasurer/Tax Collector
LOCATION: Map 2463 45 001 Par 01 RIGHT OF WAY 000005137 PO Box 991830	PO Box 991830
CURRENT OWNER: CENTURYLINK COMMUNICATIONS, LLC	Redding CA 96099-1830
C/O TAX DEPT	
1025 ELDORADO BLVD	
BROOMFIELD CO 80021	
2020-2021 2ND IF PAID BY 4/12/2021 \$72,740.95 DELINQUENT AFTER 4/12/2021 (INCLUDES 10% PENALTY OF \$7,274.09 AND \$10.00 COST) \$80,025.04	

799000016000720206000072740950200008002504920206

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SHASTA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB	
ASMT NUMBER: 799-000-016-000	MAKE CHECK PAYABLE TO:
FEE NUMBER: 799-000-016-000	Lori J. Scott, Treasurer/Tax Collector
LOCATION: Map 2463 45 001 Par 01 RIGHT OF WAY 000005137 PO Box 991830	PO Box 991830
CURRENT OWNER: CENTURYLINK COMMUNICATIONS, LLC	Redding CA 96099-1830
C/O TAX DEPT	
1025 ELDORADO BLVD	
BROOMFIELD CO 80021	
2020-2021 1ST IF PAID BY 12/10/2020 \$72,740.95 DELINQUENT AFTER 12/10/2020 (INCLUDES 10% PENALTY OF \$7,274.09) \$80,015.04 TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2020 \$145,481.90	

799000016000720206000072740950100008001504120206

SHASTA COUNTY 2020 - 2021 PROPERTY TAX BILL
Lori J. Scott, Treasurer/Tax Collector
P O Box 991830 Redding CA 96099 (530)225-5511

9/18/2020
3:41:06PM

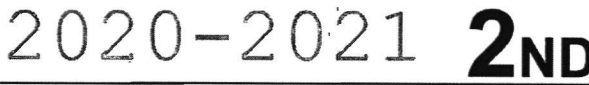
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

PROPERTY INFORMATION - TAX YEAR: 2020		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-199-000	Original bill date 09/17/2020 PENALTY IS CHARGED ON LATE POSTMARKS. PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us PAY TAXES BY PHONE: 1-844-784-9715
FEE NUMBER:	799-000-199-000	
LOCATION:	Map 7761 45 002 Par 01 000001712	
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	171,250	
VALUATIONS (530) 225-3600			
EXEMPTIONS (530) 225-3636			
TAX RATES (530) 225-5199			
PERS PROP (530) 225-3640			
ADDRESS CHANGES (530) 225-3600			
GENERAL (530) 225-5511			

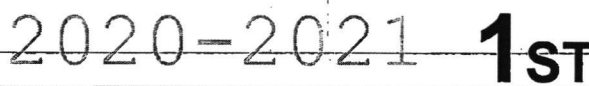
NET TAXABLE VALUE		171,250	1.000000	1,712.50
VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100 = AGENCY TAXES
(530) 241-3261	03550	SHASTA UNION HSD G O BOND 2001	171,250	.019700 = 33.74
(530) 241-3261	03551	SHASTA UNION HSD 2016	171,250	.016900 = 28.94
(530) 242-7525	03651	S T & T JT COMM COLL G O BOND 2002	171,250	.003300 = 5.66
(530) 242-7525	03653	S T & T JT COMM COLL GOB 2016 SRS A	171,250	.013900 = 23.80
(530) 547-3274	05552	JUNCTION ESD GOB 2016	171,250	.026000 = 44.52
(530) 241-1085	11491	BELLA VISTA WATER (LAND ONLY)	171,250	.370000 = 633.62

1ST INSTALLMENT \$1,241.39 DELINQUENT AFTER 12/10/2020	2ND INSTALLMENT \$1,241.39 DELINQUENT AFTER 4/12/2021	TOTAL TAXES \$2,482.78
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SHASTA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB	
ASMT NUMBER:	799-000-199-000
FEE NUMBER:	799-000-199-000
LOCATION:	Map 7761 45 002 Par 01 000001712
CURRENT OWNER:	CENTURYLINK COMMUNICATIONS, LLC
	C/O TAX DEPT
	1025 ELDORADO BLVD
	BROOMFIELD CO 80021
MAKE CHECK PAYABLE TO: Lori J. Scott, Treasurer/Tax Collector PO Box 991830 Redding CA 96099-1830	
	
IF PAID BY 4/12/2021 \$1,241.39	
DELINQUENT AFTER 4/12/2021 (INCLUDES 10% PENALTY OF \$124.13 AND \$10.00 COST) \$1,375.52	

799000199000620206000001241397200000137552620206

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SHASTA COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB	
ASMT NUMBER:	799-000-199-000
FEE NUMBER:	799-000-199-000
LOCATION:	Map 7761 45 002 Par 01 000001712
CURRENT OWNER:	CENTURYLINK COMMUNICATIONS, LLC
	C/O TAX DEPT
	1025 ELDORADO BLVD
	BROOMFIELD CO 80021
MAKE CHECK PAYABLE TO: Lori J. Scott, Treasurer/Tax Collector PO Box 991830 Redding CA 96099-1830	
	
IF PAID BY 12/10/2020 \$1,241.39	
DELINQUENT AFTER 12/10/2020 (INCLUDES 10% PENALTY OF \$124.13) \$1,365.52	
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2020 \$2,482.78	

799000199000620206000001241397200000136552720206



Custom
CUSTOMER ID:
OPERATOR ID:

ANYBILL FINANCIAL SERVICES, INC.
ACH Origination Report
As of 12/7/2020

Commercial Electronic Office

Treasury Information Reporting

147,964.68

RDFI R/T#: 121000358
Acct #: 0121680100
Acct Type: DDA
Individual Name: CenturyLink Communicat
705TXP*720651161 *3*201231*T*0014796468\

ID: 720651161
MICR Term: N

00010000013

CENTURYLINK INC.

REF No.
75151517
AMOUNT
** \$ 147,964.68 **

Transmittal form for ACH Payment referenced below

PAID TO THE
ORDER OF

75151517
SHASTA COUNTY TREASURER/TAX COLLECTOR
PO BOX 991830
REDDING, CA 96099

Account No: MULTIPLE-SEE ATTACHED
Invoice No: CR14780

**THIS IS NOT A CHECK
NON NEGOTIABLE**

Remittance Advice

NOVEMBER 25, 2020

Paid By:

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

Ref No.: 75151517

USPS FIRST CLASS MAIL

Paid To:

SHASTA COUNTY TREASURER/TAX COLLECTOR
PO BOX 991830
REDDING CA 96099

Payment Details

Account No: MULTIPLE-SEE ATTACHED
Invoice No: CR14780
Tax Type Code: 3

Due Date

12/10/2020

Anybill Ref#

63517954

Amount

\$147,964.68

Total: \$147,964.68

Check Transmittal

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

Due Date 12/10/2020

Collector Account Number	Entity	Property Type	Payment Amount	Installment	Remarks
799-000-016-000 (ACH)	CenturyLink Communications, LLC	PP	\$ 145,481.90	1 of 1	
799-000-199-000 (ACH)	CenturyLink Communications, LLC	PP	\$ 2,482.78	1 of 1	

Total Payment Amount \$ 147,964.68

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