

SHASTA COUNTY  
AUDITOR-CONTROLLER

**RECEIVED**

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**LUMEN®**

RECEIVED

**ADMINISTRATIVE OFFICE  
SHASTA COUNTY**

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 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 Z 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 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 \$ 26,402.17 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 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 \$ 133,955.68 (Exhibit 1) and paid by claimant in full on or about 12/02/2021 and \_\_\_\_\_ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 26,402.17, 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 2021 - 2022 PROPERTY TAX BILL

9/21/2021  
7:04:36AM

Lori J. Scott, Treasurer/Tax Collector

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

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

PROPERTY INFORMATION - TAX YEAR: 2021		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-016-000 TAX RATE AREA: 000-001	Original bill date 09/17/2021 PENALTY IS CHARGED ON LATE POSTMARKS. PAY/ VIEW TAXES ON-LINE <a href="http://www.co.shasta.ca.us">www.co.shasta.ca.us</a> PAY TAXES BY PHONE: 1-844-784-9715
FEE NUMBER:	799-000-016-000 ACRES:	
LOCATION:	Map 2463 45 001 Par 01 RIGHT OF WAY 000018	
ASSESSED OWNER:	CENTURYLINK COMMUNICATIONS, LLC	

CENTURYLINK COMMUNICATIONS, LLC  
C/O TAX DEPT  
1025 ELDORADO BLVD  
BROOMFIELD CO 80021

2021-2022



\*\*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	2,060,992	
VALUATIONS (530) 225-3600			
EXEMPTIONS (530) 225-3636			
TAX RATES (530) 225-5199	STRUCTURAL IMPROVEMENTS	1,341,457	
PERS PROP (530) 225-3640	PERSONAL PROPERTY	6,322,100	
ADDRESS CHANGES (530) 225-3600			
GENERAL (530) 225-5511			

NET TAXABLE VALUE 9,724,549 1.000000 97,245.50

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.	9,724,549		.377500	36,710.18

1ST INSTALLMENT \$66,977.84	2ND INSTALLMENT \$66,977.84	TOTAL TAXES \$133,955.68
DELINQUENT AFTER 12/10/2021	DELINQUENT AFTER 4/11/2022	

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 000018566
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 <a href="http://www.co.shasta.ca.us/departments/ttc">www.co.shasta.ca.us/departments/ttc</a> To Pay Cur Yr Only 1-844-784-9715	
2021-2022 2ND	
IF PAID BY 4/11/2022 \$66,977.84	
DELINQUENT AFTER 4/11/2022 (INCLUDES 10% PENALTY OF \$6,697.78 AND \$10.00 COST) \$73,685.62	

799000016000720214000066977849200007368562420214

Cut Here

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 000018566
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 <a href="http://www.co.shasta.ca.us/departments/ttc">www.co.shasta.ca.us/departments/ttc</a> To Pay Cur Yr Only 1-844-784-9715	
2021-2022 1ST	
IF PAID BY 12/10/2021 \$66,977.84	
DELINQUENT AFTER 12/10/2021 (INCLUDES 10% PENALTY OF \$6,697.78 ) \$73,675.62	
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2021 \$133,955.68	

799000016000720214000066977849100007367562620214

SHASTA COUNTY 2021 - 2022 PROPERTY TAX BILL

9/21/2021  
7:04:36AM

Lori J. Scott, Treasurer/Tax Collector

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

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

PROPERTY INFORMATION - TAX YEAR: 2021		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-199-000	TAX RATE AREA: 091-013
FEE NUMBER:	799-000-199-000	ACRES:
LOCATION:	Map 7761 45 002 Par 01	000001712
ASSESSED OWNER:	CENTURYLINK COMMUNICATIONS, LLC	

Original bill date 09/17/2021  
PENALTY IS CHARGED ON LATE POSTMARKS.  
PAY/ VIEW TAXES ON-LINE [www.co.shasta.ca.us](http://www.co.shasta.ca.us)  
PAY TAXES BY PHONE: 1-844-784-9715

CENTURYLINK COMMUNICATIONS, LLC  
C/O TAX DEPT  
1025 ELDORADO BLVD  
BROOMFIELD CO 80021

2021-2022



\*\*SUBJECT TO A CONVENIENCE FEE\*\*

PROPERTY 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		.015000		25.68
(530) 241-3261	03551	SHASTA UNION HSD 2016	171,250		.009900		16.96
(530) 242-7525	03651	S T & T JT COMM COLL G O BOND 2002	171,250		.001800		3.08
(530) 242-7525	03653	S T & T JT COMM COLL G O B 2016 SRS A	171,250		.014100		24.14
(530) 547-3274	05552	JUNCTION ESD G O B 2016	171,250		.025500		43.66

1ST INSTALLMENT \$913.01	2ND INSTALLMENT \$913.01	TOTAL TAXES \$1,826.02
DELINQUENT AFTER 12/10/2021	DELINQUENT AFTER 4/11/2022	

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 000001712	PO Box 991830 Redding CA 96099
CURRENT OWNER: CENTURYLINK COMMUNICATIONS, LLC	<a href="http://www.co.shasta.ca.us/departments/ttc">www.co.shasta.ca.us/departments/ttc</a>
C/O TAX DEPT	To Pay Cur Yr Only 1-844-784-9715
1025 ELDORADO BLVD	
BROOMFIELD CO 80021	
2021-2022 2ND	
IF PAID BY 4/11/2022 \$913.01	
DELINQUENT AFTER 4/11/2022 (INCLUDES 10% PENALTY OF \$91.30 AND \$10.00 COST) \$1,014.31	

799000199000620214000000913015200000101431520214

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 000001712	PO Box 991830 Redding CA 96099
CURRENT OWNER: CENTURYLINK COMMUNICATIONS, LLC	<a href="http://www.co.shasta.ca.us/departments/ttc">www.co.shasta.ca.us/departments/ttc</a>
C/O TAX DEPT	To Pay Cur Yr Only 1-844-784-9715
1025 ELDORADO BLVD	
BROOMFIELD CO 80021	
2021-2022 1ST	
IF PAID BY 12/10/2021 \$913.01	
DELINQUENT AFTER 12/10/2021 (INCLUDES 10% PENALTY OF \$91.30 ) \$1,004.31	
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2021 \$1,826.02	

799000199000620214000000913015100000100431620214



Custom  
CUSTOMER ID:  
OPERATOR ID:

ANYBILL FINANCIAL SERVICES, INC.  
ACH Origination Report  
As of 12/2/2021

Commercial Electronic Office

Treasury Information Reporting

135,781.70

RDFI R/T#: 121000358  
Acct #: 0121680100  
Acct Type: DDA  
Individual Name: CenturyLink Communicat  
705TXP\*046141739 \*3\*211231\*T\*0013578170\

ID: 046141739  
MICR Term: N

00010000043

CENTURYLINK INC.

REF No.
<b>77162584</b>
AMOUNT
<b>** \$ 135,781.70 **</b>

## Transmittal form for ACH Payment referenced below

PAID TO THE  
ORDER OF

77162584  
SHASTA COUNTY TREASURER/TAX COLLECTOR  
PO BOX 991830  
REDDING, CA 96099

Account No: MULTIPLE-SEE ATTACHED  
Invoice No: CR25911

**THIS IS NOT A CHECK  
NON NEGOTIABLE**

### Remittance Advice

**NOVEMBER 24, 2021**

**Paid By:**

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

**Ref No.: 77162584**

**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: CR25911  
Tax Type Code: 3

**Due Date**

12/03/2021

**Anybill Ref#**

66073501

**Amount**

\$135,781.70

Total: \$135,781.70

## Check Transmittal

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

**Due Date** 12/3/2021

Collector Account Number	Entity	Property Type	Payment Amount	Installment	Remarks
799-000-016-000 (ACH)	CenturyLink Communications, LLC	PP	\$ 133,955.68	1 of 1	
799-000-199-000 (ACH)	CenturyLink Communications, LLC	PP	\$ 1,826.02	1 of 1	

**Total Payment Amount \$ 135,781.70**

## 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