

RECEIVED

SHASTA COUNTY
AUDITOR-CONTROLLER

JAN 09 2023

JAN 16 2023

**ADMINISTRATIVE OFFICE
SHASTA COUNTY**

LUMEN®

RECEIVED

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 2022-23 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 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 \$ 24,093.20 in taxes levied for the fiscal year 2022-23. 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 2022-23, 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 \$ 135,727.50 (Exhibit 1) and paid by claimant in full on or about 12/01/2022 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 24,093.20, 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 L Eisenach

karen.eisenach@lumen.com 303-542-6445

SHASTA COUNTY 2022 - 2023 PROPERTY TAX BILL
Lori J. Scott, Treasurer/Tax Collector
P O Box 991830 Redding CA 96099 (530)225-5511

9/21/2022
7:05:58AM

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2022 THROUGH JUNE 30, 2023

PROPERTY INFORMATION - TAX YEAR: 2022		IMPORTANT MESSAGES
ASMT NUMBER:	799-000-016-000 TAX RATE AREA: 000-001	Original bill date 09/16/2022 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:	
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		     **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	1,335,908		
PERS PROP (530) 225-3640	PERSONAL PROPERTY	6,666,617		
ADDRESS CHANGES (530) 225-3600				
GENERAL (530) 225-5511				

NET TAXABLE VALUE 10,093,517 1.000000 100,935.16

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.	10,093,517	344700 = 34,792.34

1ST INSTALLMENT \$67,863.75	2ND INSTALLMENT \$67,863.75	TOTAL TAXES \$135,727.50
DELINQUENT AFTER 12/12/2022	DELINQUENT AFTER 4/10/2023	

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 www.co.shasta.ca.us/departments/tic To Pay Cur Yr Only 1-844-784-9715	
2ND IF PAID BY 4/10/2023 \$67,863.75 DELINQUENT AFTER 4/10/2023 (INCLUDES 10% PENALTY OF \$6,786.37 AND \$10.00 COST) \$74,650.12	

799000016000720222000067863755200007466012220222

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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 www.co.shasta.ca.us/departments/tic To Pay Cur Yr Only 1-844-784-9715	
1ST IF PAID BY 12/12/2022 \$67,863.75 DELINQUENT AFTER 12/12/2022 (INCLUDES 10% PENALTY OF \$6,786.37) \$74,650.12 TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/12/2022 \$135,727.50	

799000016000720222000067863755100007465012420222

SHASTA COUNTY 2022 - 2023 PROPERTY TAX BILL


Lori J. Scott, Treasurer/Tax Collector

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

9/21/2022
7:05:58AM






SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2022 THROUGH JUNE 30, 2023

PROPERTY INFORMATION - TAX YEAR: 2022		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	



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

Original bill date 09/16/2022
PENALTY IS CHARGED ON LATE POSTMARKS.
PAY/ VIEW TAXES ON-LINE www.co.shasta.ca.us
PAY TAXES BY PHONE: 1-844-784-9715

****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	0350	SHASTA UNION HSD G O BOND 2001	171,250		013500	23.10
(530) 241-3261	0351	SHASTA UNION HSD 2016	171,250		014800	25.00
(530) 242-7525	0351	S T & T JT COMM COLL G O BOND 2002	171,250		004000	6.84
(530) 242-7525	0353	S T & T JT COMM COLL GOB 2016 SRS A	171,250		009500	16.26
(530) 547-3274	0552	JUNCTION ESD GOB 2016	171,250		022200	38.00
(530) 241-1085	11491	BELLA VISTA WATER (LAND ONLY)	171,250		.348400	596.62

1ST INSTALLMENT \$1,209.16 DELINQUENT AFTER 12/12/2022	2ND INSTALLMENT \$1,209.16 DELINQUENT AFTER 4/10/2023	TOTAL TAXES \$2,418.32
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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 www.co.shasta.ca.us/departments/tlc To Pay Cur Yr Only 1-844-784-9715	
2ND	
IF PAID BY 4/10/2023 \$1,209.16	
DELINQUENT AFTER 4/10/2023 (INCLUDES 10% PENALTY OF \$120.91 AND \$10.00 COST) \$1,340.07	

799000199000620222000001209162200000134007420222

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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 www.co.shasta.ca.us/departments/tlc To Pay Cur Yr Only 1-844-784-9715	
1ST	
IF PAID BY 12/12/2022 \$1,209.16	
DELINQUENT AFTER 12/12/2022 (INCLUDES 10% PENALTY OF \$120.91) \$1,330.07	
TO PAY TOTAL TAXES. RETURN BOTH STUBS BY 12/12/2022 \$2,418.32	

799000199000620222000001209162100000133007520222



Custom
CUSTOMER ID:
OPERATOR ID:

ANYBILL FINANCIAL SERVICES, INC.
ACH Origination Report
As of 12/1/2022

Commercial Electronic Office

Treasury Information Reporting

138,145.82

RDFI R/T#: 121000358

Acct #: 0121680100

Acct Type: DDA

Individual Name: CenturyLink Communicat

705TXP*046141739 *3*221231*T*0013814582\

ID: 046141739

MICR Term: N

00010000067

CENTURYLINK INC.

REF No.
79340552
AMOUNT
** \$ 138,145.82 **

Transmittal form for ACH Payment referenced below

PAID TO THE
ORDER OF

79340552
SHASTA COUNTY TREASURER/TAX COLLECTOR
PO BOX 991830
REDDING, CA 96099

Account No: MULTIPLE-SEE ATTACHED
Invoice No: CR41922

**THIS IS NOT A CHECK
NON NEGOTIABLE**

Remittance Advice

NOVEMBER 17, 2022

Paid By:

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

Ref No.: 79340552

**TAX - ACH DEBIT DOCUMENT MUST BE
UPLOADED**

Paid To:

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

Payment Details	Due Date	Anybill Ref#	Amount
Account No: MULTIPLE-SEE ATTACHED Invoice No: CR41922 Tax Type Code: 3	12/02/2022	68953871	\$138,145.82
			Total: \$138,145.82

Check Transmittal

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

Due Date 12/2/2022

Collector Account Number	Entity	Property Type	Payment Amount	Installment	Remarks
799-000-016-000 (ACH)	CenturyLink Communications, LLC	PP	\$ 135,727.50	1 of 1	
799-000-199-000 (ACH)	CenturyLink Communications, LLC	PP	\$ 2,418.32	1 of 1	

Total Payment Amount \$ 138,145.82

Centurylink

2022 Overpayment of Tax due to flaw in Sec. 100

county	County Name	company	value	urate	utax	avgrate	avtax	difference
1	Alameda	2463	47,202,388	2.8009%	1,322,091.68	1.243%	586,725.68	735,366.00
4	Butte	2463	2,189,814	1.4458%	31,660.96	1.117%	24,460.22	7,200.74
6	Colusa	2463	3,623,322	1.2491%	45,258.82	1.091%	39,530.44	5,728.38
7	Contra Costa	2463	5,646,882	1.8499%	104,461.66	1.165%	65,786.18	38,675.48
9	El Dorado	2463	2,917,645	1.4512%	42,341.72	1.070%	31,218.80	11,122.92
10	Fresno	2463	13,701,949	1.4499%	198,659.34	1.210%	165,793.58	32,865.76
11	Glenn	2463	1,880,539	1.4678%	27,602.66	1.096%	20,610.71	6,991.95
12	Humboldt	2463	1,167,729	1.7990%	21,007.42	1.096%	12,798.31	8,209.11
13	Imperial	2463	11,327,120	1.7295%	195,902.54	1.209%	136,944.88	58,957.66
15	Kern	2463	17,554,593	1.7019%	298,762.84	1.259%	221,012.33	77,750.51
16	Kings	2463	3,093,317	1.3037%	40,327.26	1.089%	33,686.22	6,641.04
19	Los Angeles	2463	122,895,101	1.1939%	1,467,191.75	1.169%	1,436,643.73	30,548.02
20	Madera	2463	2,850,687	1.2604%	35,929.34	1.098%	31,300.54	4,628.80
21	Marin	2463	441,262	1.9604%	8,650.50	1.136%	5,012.74	3,637.76
23	Mendocino	2463	3,043,610	1.4710%	44,771.50	1.161%	35,336.31	9,435.19
24	Merced	2463	4,178,309	1.6311%	68,148.20	1.098%	45,877.83	22,270.37
27	Monterey	2463	8,657,791	1.1381%	98,535.94	1.098%	95,062.55	3,473.39
28	Napa	2463	1,911,757	2.2083%	42,217.30	1.106%	21,144.03	21,073.27
30	Orange	2463	79,356,979	1.3095%	1,039,179.64	1.067%	846,738.97	192,440.67
31	Placer	2463	5,137,085	1.7919%	92,051.40	1.087%	55,840.11	36,211.29
33	Riverside	2463	14,591,448	1.9567%	285,512.32	1.184%	172,762.74	112,749.58
34	Sacramento	2463	32,233,768	2.1967%	708,079.18	1.154%	371,977.68	336,101.50
36	San Bernardino	2463	26,310,529	1.4179%	373,056.99	1.155%	303,886.61	69,170.38
37	San Diego	2463	48,964,145	1.8717%	916,466.78	1.174%	574,839.06	341,627.72
39	San Joaquin	2463	6,640,252	1.8289%	121,443.56	1.140%	75,698.87	45,744.69
40	San Luis Obispo	2463	23,915,352	1.1745%	280,892.98	1.094%	261,633.95	19,259.03
41	San Mateo	2463	4,370,094	2.0347%	88,918.30	1.117%	48,813.95	40,104.35
42	Santa Barbara	2463	15,846,193	1.3498%	213,895.08	1.073%	170,029.65	43,865.43
43	Santa Clara	2463	128,645,621	2.8984%	3,728,638.94	1.218%	1,566,903.66	2,161,735.28
45	Shasta ✓	2463	10,093,517	1.3447%	135,727.50 ✓	1.106%	111,634.30	24,093.20 ✓
47	Siskiyou	2463	3,438,301	1.1110%	38,202.94	1.049%	36,067.78	2,135.16
48	Solano	2463	6,998,750	1.7540%	122,758.06	1.183%	82,795.21	39,962.85
49	Sonoma	2463	1,649,305	1.8963%	31,275.76	1.140%	18,802.08	12,473.68
50	Stanislaus	2463	6,093,111	1.4634%	89,169.30	1.102%	67,146.08	22,023.22
52	Tehama	2463	4,988,108	1.3845%	69,060.34	1.050%	52,375.13	16,685.21
54	Tulare	2463	4,103,331	1.3589%	55,760.14	1.093%	44,849.41	10,910.73
56	Ventura	2463	9,251,725	1.6478%	152,454.36	1.108%	102,509.11	49,945.25
57	Yolo	2463	10,136,292	1.4059%	142,506.12	1.141%	115,655.09	26,851.03
			697,047,721		12,778,571.12		8,089,904.55	4,688,666.57