



January 4, 2023

Clerk of the Board of Supervisors
County of El Dorado
330 Fair Lane
Placerville, CA 95667

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,

A handwritten signature in cursive script that reads "Karen Eisenach".

Karen Eisenach
Sr. Manager – Property Tax
Lumen
1025 Eldorado Blvd
Broomfield CO 80021
303-542-6445
Karen.Eisenach@lumen.com

EDC BOS RCVD
JAN 12 2023 PM 3:20

CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of El Dorado, 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 \$ 11,122.92 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 El Dorado 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 \$ 42,341.72 (Exhibit 1) and paid by claimant in full on or about 11/22/2022 and _____ (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 11,122.92, 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 El Dorado 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

K. E. COLEMAN, M.B.A.

Treasurer & Tax Collector



360 Fair Lane
Placerville, CA 95667-4107
(530) 621-5800

EL DORADO COUNTY 2022-2023 SECURED PROPERTY TAX STATEMENT

For Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

RETAIN THIS PORTION
FOR YOUR RECORDS

ASSESSMENT #
799-000-012-000

FEE PARCEL #
799-000-012-000

TAX RATE AREA
000-001

PROPERTY DESCRIPTION / SITUS

Unitary Personal Property 00002909291

ASSESSEE(S) JANUARY 1, 2022

CENTURYLINK COMMUNICATIONS, LLC

IMPORTANT MESSAGE

CURRENT
ASSESSEE(S)



*****MIXED AADC 936
799-000-012-000
CENTURYLINK COMMUNICATIONS, LLC
ATTN: PROPERTY TAX
1025 ELDORADO BLVD.
BROOMFIELD, CO 80021

1-0049447
000234
000016



ASSESSED VALUES, 1% GENERAL TAX AND EXEMPTIONS:

FOR QUESTIONS CALL:

STRUCTURAL IMPROVEMENTS
PERSONAL PROPERTY

ASSESSED VALUE I	TAX RATE %	GENERAL TAX
8.354		
2,909,291		
NET TAXABLE VALUE		
2,917,645	1.000000	\$ 0.00

ADDRESS CHANGES 530-621-5719
VALUE PLACERVILLE 530-621-5719
VALUE LAKE TAHOE 530-573-3422
VALUE BUS PROP 530-621-5716
EXEMPTIONS 530-621-5719
TAX RATES 530-621-5470
PAYMENTS 530-621-5800

VOTER-APPROVED DEBT AND DIRECT CHARGES:

CONTACT PHONE NUMBERS:

08001 State Roll: Unitary R&T 100 1% General Tax Levy
38001 Voter Debt: State Roll - Unitary R&T 100

2,917,645	1.000000	29,176.44
2,917,645	0.451230	13,165.28

530-621-5470
530-621-5470

Pay online or remit payment with appropriate stub

SUBTOTAL 42,341.72
TOTAL TAX DUE \$ 42,341.72

DETACH STUB
return with remittance

EL DORADO COUNTY 2022-2023 SECURED PROPERTY TAX
For Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

Make checks payable to:
K. E. COLEMAN, M.B.A.
TREASURER & TAX COLLECTOR
P.O. Box 678002, Placerville, CA 95667-8002
WRITE YOUR ASSESSMENT # ON YOUR CHECK.

ASSESSMENT #	FEE PARCEL #	DUE DATE	DELINQUENT AFTER 5 P.M.
799-000-012-000	799-000-012-000	FEBRUARY 1, 2023	APRIL 10, 2023

IMPORTANT MESSAGE

AFTER APRIL 10, 2023
BUT ON OR BEFORE
JUNE 30, 2023
PAY THIS AMOUNT

DELINQUENT SECOND
\$ 23,297.94

PAY THIS AMOUNT
on or before
APRIL 10, 2023

SECOND INSTALLMENT

\$ 21,170.86

2ND
INSTALLMENT

CENTURYLINK COMMUNICATIONS, LLC
ATTN: PROPERTY TAX
1025 ELDORADO BLVD.
BROOMFIELD, CO 80021



Scan To Pay

799000012000120222000021170867200002329794120222 04102023

Pay online by credit card or eCheck at
www.edcgov.us/taxcollector

DETACH STUB
return with remittance

EL DORADO COUNTY 2022-2023 SECURED PROPERTY TAX
For Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

Make checks payable to:
K. E. COLEMAN, M.B.A.
TREASURER & TAX COLLECTOR
P.O. Box 678002, Placerville, CA 95667-8002
WRITE YOUR ASSESSMENT # ON YOUR CHECK.

ASSESSMENT #	FEE PARCEL #	DUE DATE	DELINQUENT AFTER 5 P.M.
799-000-012-000	799-000-012-000	NOVEMBER 1, 2022	DECEMBER 12, 2022

IMPORTANT MESSAGE

AFTER
DECEMBER 12, 2022
PAY THIS AMOUNT

DELINQUENT FIRST
\$ 23,287.94

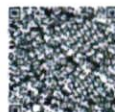
PAY THIS AMOUNT
on or before
DECEMBER 12, 2022

FIRST INSTALLMENT

\$ 21,170.86

1ST
INSTALLMENT

CENTURYLINK COMMUNICATIONS, LLC
ATTN: PROPERTY TAX
1025 ELDORADO BLVD.
BROOMFIELD, CO 80021



Scan To Pay

799000012000120222000021170867100002326794320222 12122022

Pay online by credit card or eCheck at
www.edcgov.us/taxcollector

CENTURYLINK INC.

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

EAGLE BANK

11900 BOURNEFIELD WAY
SILVER SPRING, MD 20904

NO. 79381351

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
11/22/2022	79381351	42,341.72

PAY

*** Forty-Two Thousand Three Hundred Forty-One And 72/100-Dollars ***

\$ ** 42,341.72 **


TO THE ORDER OF
TREASURER & TAX COLLECTOR, EL DORADO COUNTY
PO BOX 678002
PLACERVILLE, CA 95667



Account No: 799-000-012-000
Invoice No: CR40972



⑈ 79381351 ⑆ ⑆ 055003586 ⑆ 200268944 ⑆

 Image friendly document security includes: warning band, copy void safety, microprinting, simulated watermark, diagonal anti-spoof security, corn reactive mark, chemical reactivity, additional covert security features and toner adherence.

® Padlock design is a certification mark of the Check Payment Systems Association

11/30/2022 0000050 004 1489350767

(Background contains repeating "BASICHEK" watermark)

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

RESERVED FOR FINANCIAL INSTITUTION USE

WARNING: THE BACK OF THIS CHECK CONTAINS A SIMULATED WATERMARK. HOLD AT 45° ANGLE TO VIEW.

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