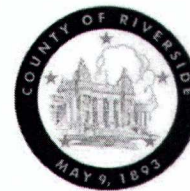


SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 2.7  
(ID # 19528)

MEETING DATE:  
Tuesday, July 26, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Authorization of denial of state assessed unitary property tax refund claims for Tax Year 2017-18, Districts: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the denial of the State assessed unitary property tax refund claims for the return of 2017-18 taxes paid on State assessed bills for SFPP, L.P., and Level 3 Communications, LLC ("Claimants"), pursuant to Revenue and Taxation Code Sections 100 and Section 5096 and authorize the Auditor-Controller to notify the Claimants of the Board's decision.

ACTION: Consent

*Tanya Harris*  
Tanya Harris, Assistant Auditor Controller 7/11/2022

---

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: July 26, 2022  
xc: Auditor

Kecia R. Harper  
Clerk of the Board  
By: *[Signature]*  
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$0	\$0	\$0	\$0
<b>NET COUNTY COST</b>	\$0	\$0	\$0	\$0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	2022-2023

**C.E.O. RECOMMENDATION:** Approve.

**BACKGROUND:**

**Summary**

The Auditor-Controller is required to calculate the tax rate necessary for the timely and accurate billing of property taxes in Riverside County. The California Constitution XIII, XIII A and various Revenue and Taxation Codes directs the counties on the property tax process, including State assessed unitary property. The Auditor-Controller's Office has received two property tax refund claims from unitary property owners for taxes paid in 2017-18. The property owners' claims state the unitary property tax rate is in excess of the rate allowed by the California Constitution, and they have requested a combined refund of \$231,149.12 plus interest.

The Auditor-Controller's Office has followed all the requirements of Revenue and Taxation Code Section 100 directing the establishment and calculation of the unitary tax rate for tax year 2017-18. The unitary tax rates have been audited by the State Controller's Office and deemed calculated in compliance with State law. The Auditor-Controller is requesting the Board's authorization to deny the claims.

The California Constitution and Revenue and Taxation Code legislate property tax. Under Article XIII, Section 1 (a) all property is taxable. Under Section 19 the State Board of Equalization is required to annually assess property owned or used by regulated railway, telegraph, or telephone companies. This property shall be subject to taxation to the same extent and in the same manner as other property. Article XIII A Section 1 (a) states the maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties. Section 1 (b) states the limitation provided for subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the listed voter approved debt, such as school bonds. Revenue and Taxation Code Section 723 and 723.1 instructs the State Board of Equalization regarding valuing property and defines certain state assessed properties as "unitary property" and "non-unitary property". Revenue and Taxation Code Section 100 instructs the County how the values and revenues for unitary property shall be allocated. Section 100 (a) requires the County to establish one countywide tax rate area. The assessed



**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

value of all unitary and operating non-unitary property shall be assigned to this tax rate area. No other property shall be assigned to this tax rate area. Section 100 (b) requires property assigned to the tax rate area created by subdivision (a) to be taxed for the counties ad valorem tax levies at a rate as prescribed by a set formula.

The claimants have challenged the State requirements and stated they are entitled to a refund of a portion of their respectively paid 2017-18 unitary taxes plus interest, on the grounds the taxes were erroneously or illegally collected, or illegally assessed or levied, and gave the following reasons:

- a. The property tax rate applied to compute claimants' property tax was in excess of the rate applied in the same year to the property in the county assessed by the assessor of Riverside 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 the claimants' property taxes exceeded the rate allowed by Article XIII A, Section 1 of the California Constitution.

In consultation with County Counsel, the Auditor-Controller's Office has reviewed the claims and the audited County practices for unitary taxation. Riverside County follows the requirements of Revenue and Taxation Code Section 100 for the calculation of the unitary tax rate. Therefore, the Auditor-Controller has determined that no refund is allowable to the property owners and requests the Board instruct the Auditor-Controller's Office to deny the claims.

If a board of supervisors for a county does not render a decision in regard to a claim for refund within six months after receipt of such claims, a claimant may file a suit in court. Also, a claimant would have 6 months to file a suit in court from the date a denial decision is made by a board of supervisors. The claims from SFPP, L.P., and Level 3 Communications, LLC were filed with the County on April 5, 2022, and April 12, 2022 respectively as further described in Attachment A. The County has six months after receipt to approve or deny the claims before the claimants may file suit in court. If the County does deny the claims, that starts a six-month statute of limitations in which the claimants must bring suit.

**Impact on Residents and Businesses**

If refunds were allowable by law, the refunds would impact primarily school districts and water districts of Riverside County with voter approved debt obligations.

**ATTACHMENT A:**

Summary of Claims

**ATTACHMENT B:**

Claim for Refund – SFPP, L.P.

SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA

**ATTACHMENT C:**

Claim for Refund – Level 3 Communications, LLC

  
Steven Atkeson 7/14/2022

**Claim for Refund of Tax Payments**

Assessee	Co.	Year	Claim	Date Received	
				By County	By Auditor Controller's Office

SFPP, L.P.	33-461	2017-18	\$ 162,684.71	4/5/2022	6/7/2022
Level 3 Communications, LLC	33-761	2017-18	\$ 68,464.41	4/12/2022	6/7/2022

**\$ 231,149.12**





March 30, 2022

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

County of Riverside  
Clerk, Board of Supervisors  
Attn: CLAIMS Division  
4080 Lemon Street - 5th Floor  
Riverside, California 92501

**CLAIM FOR PARTIAL REFUND OF 2017/18 PROPERTY TAX PAYMENT**

To the Honorable Board of Supervisors,

Kinder Morgan, Inc., on behalf of SFPP, L.P., makes a claim for partial refund, in the amount of \$162,684.71, together with applicable interest, in connection with its payment of tax year 2017/2018 second installment property tax to Riverside County, as described below.

**Name and Address**

Taxpayer Name:	SFPP, L.P.
Address:	Kinder Morgan, Inc. 1001 Louisiana Street Houston, TX 77002
City, State Zip:	Houston, TX 77002
Attention:	Edward Sklark, Vice President - Property Tax
Email:	<a href="mailto:Edward_Sklark@kindermorgan.com">Edward_Sklark@kindermorgan.com</a>
Telephone:	713.369.9256

**Property Description**

Assessed by:	California State Board of Equalization
Tax Rate Area:	000-001
Fiscal Year:	2017/2018 Tax Year
Second Installment Payment:	\$276,214.16
Amount of Claim:	\$162,684.71

2022 APR -5 AM 11:04

2022-4-152467

## **BASIS for CLAIMED PARTIAL REFUND of PROPERTY TAX**

On April 10, 2018, SFPP, L.P. ("Claimant") remitted a second installment property tax payment for tax year 2017/18, in the amount of \$276,214.16, to the County of Riverside (the "County").

This claim, filed within four (4) years of that payment, in accordance with California Revenue and Taxation Code ("Code") Section 5097, as interpreted in McDougall v. County of Marin (208 Cal.App.2d 65 (1962)), seeks a partial property tax refund in the amount of \$162,684.71, plus accrued interest.

Claimant is subject to the assessment jurisdiction of the California State Board of Equalization, pursuant to article XIII, section 19 of the California Constitution, which establishes that, "This [State-assessed] property shall be subject to taxation to the same extent and in the same manner as other property."

For tax year 2017/18, the County applied a (Code Section 100(b)) tax rate of 1.6612% to the assessed value of Claimant's property.

For tax year 2017/18, the County applied an (averaged Code Section 93) tax rate of 1.1720% to the assessed value of locally-assessed property.

The tax rate applied by the County to the assessed value of Claimant's property exceeded the tax rate applied by the County the assessed value of locally-assessed property.

Claimant asserts that the 2017/18 tax rate applied by the County to the assessed value of Claimant's property violated article XIII, section 19 of the California Constitution.

On that basis, Claimant contends that, as a matter of law, it is entitled to a partial refund of its second installment property tax payment for tax year 2017/18, in the amount of \$162,684.71, plus accrued interest, based on the difference between the tax rate applied by the County to the assessed value of Claimant's property and the averaged tax rate applied by the County to the assessed value of locally-assessed property.

**VERIFICATION**

STATE OF TEXAS

COUNTY OF HARRIS

I have read the foregoing **CLAIM for PARTIAL REFUND of PROPERTY TAX** and know its contents.

☒ I, Edward Sklark, am Vice President – Property Tax at Kinder Morgan, Inc., and am authorized to make this verification for and on behalf of SFPP, L.P., and I make this verification for that reason.

☒ I am informed and believe, and on that basis confirm, that representations in the foregoing Claim for Partial Refund of Property Tax are true and correct.

I hereby certify and declare under penalty of perjury under the laws of the State of California that the tax amount sought to be partially refunded was paid; that the amount herein claimed is correct, and no part thereof has heretofore been refunded; and, that I am duly authorized to act on behalf of SFPP, L.P.

Executed on March 25, 2022, at Houston, Texas

Edward R. Sklark

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Vice President – Property Tax





# RIVERSIDE COUNTY SECURED PROPERTY TAX BILL

For Fiscal Year July 1, 2017 through June 30, 2018

Offices in Riverside, Palm Desert and Temecula

Visit our website: [www.countytreasurer.org](http://www.countytreasurer.org)

IMPORTANT INFORMATION ON REVERSE SIDE

**JON CHRISTENSEN** 0000  
**TREASURER-TAX COLLECTOR**  
 4080 Lemay St (1st Floor) Riverside, California  
 (P.O. Box 12005, Riverside, CA 92502-2205)  
**Telephone: (951) 955-3900**  
 or, from area codes 951 and 760 only  
 toll free: 1 (877) RIVCOTX (748-2689)

Property  
Data

SEE ATTACHMENT

Address

Owner, JAN 1, 2017 SFPP, L.P.

ASSESSMENT NUMBER

33-461

Tax Rate Area

Bill Number

SBE

SFPP, L.P.  
 C/O KINDER MORGAN ENERGY PARTNERS, L.P.  
 1100 TOWN & COUNTRY ROAD  
 ORANGE, CA 92868-0000

All questions about ownership, values or  
 exemptions must be directed to the  
 Riverside County Assessor at (951) 955-6200.

**UNPAID PRIOR-YEAR TAXES**  
 (See Item #6 on reverse)

Tax bill requested by

Loan Identification

Multiple Bills

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)

AMOUNT

LAND

STRUCTURES

TRADE FIXTURES

TREES & VINES

BUSINESS PERSONAL

PROPERTY

FULL VALUE

EXEMPTIONS

NET VALUE

TAX RATE PER \$100 VALUE

TAXES

Special Assessments

& Fixed Charges

TOTAL AMOUNT

If over \$50,000, see

Item #1 on reverse

\$552,428.32

Add 10%  
 penalty after  
 12/10/2017

Add 10%  
 penalty plus cost  
 after 04/10/2018

\$276,214.16

\$276,214.16

**PLEASE KEEP TOP PORTION FOR YOUR RECORDS**  
 (NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

<b>PAY</b>	<b>DUE FEBRUARY 1, 2018</b>	
	<b>PAY BY APRIL 10, 2018</b>	<b>\$276,214.16</b>
	IF PAID AFTER APRIL 10, 2018	
	ADD 10% penalty plus cost	\$27,660.04
	<b>DELINQUENT</b>	
	<b>2nd INSTALLMENT AMOUNT</b>	<b>\$303,874.20</b>
	(If over \$25,000, see Item #1 on reverse)	

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT

**RIVERSIDE COUNTY**  
**2017-2018 SECURED PROPERTY TAX BILL**  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

☐ Check here for a change of mailing address.  
 Please provide all corrections on the reverse side.

092817

ASSESSMENT NUMBER

33-461

Bill Number

SBE

**2nd**  
 INSTALLMENT  
 cannot be paid unless  
 1st installment is paid

Pay taxes online by eCheck, credit/debit card



[www.countytreasurer.org](http://www.countytreasurer.org)

<b>PAY</b>	<b>DUE NOVEMBER 1, 2017</b>	
	<b>PAY BY DECEMBER 10, 2017</b>	<b>\$276,214.16</b>
	IF PAID AFTER DECEMBER 10, 2017	
	ADD 10% penalty	\$27,621.41
	<b>DELINQUENT</b>	
	<b>1st INSTALLMENT AMOUNT</b>	<b>\$303,835.57</b>
	(If over \$25,000, see Item #1 on reverse)	

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT

**RIVERSIDE COUNTY**  
**2017-2018 SECURED PROPERTY TAX BILL**  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

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 Please provide all corrections on the reverse side.

092817

ASSESSMENT NUMBER

33-461

Bill Number

SBE

**1st**  
 INSTALLMENT

Pay taxes online by eCheck, credit/debit card



[www.countytreasurer.org](http://www.countytreasurer.org)

LAW OFFICE OF PETER MICHAELS  
3220 N STREET NW #164  
WASHINGTON, DC 20007

RECEIVED  
ASSESSMENT  
CLERK/FRANK



2022 APR -5 AM 11:07 022 0410 0001 4641 7582



1000



92501

U.S. POSTAGE PAID  
FCM LG ENV  
WASHINGTON, DC  
20007  
APR 01, 22  
AMOUNT

**\$8.16**

R2303S103885-92

County of Riverside  
Clerk, Board of Supervisors  
Attn: CLAIMS Division  
4080 Lemon Street - 5th Floor  
Riverside, California 92501



# LUMEN®

March 31, 2022

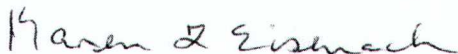
Dear Clerk of the Board of Supervisors:

I have enclosed a claim for refund of property taxes for the 2017-18 fiscal year for Level 3 Communications LLC. The Company became an indirect wholly-owned subsidiary of CenturyLink, Inc. on November 1, 2017. On September 14, 2020, CenturyLink announced a name change to Lumen Technologies. As Sr. Manager – Property Tax of Lumen Technologies, I have the authority to make this claim for refund of property tax on behalf of Level 3 Communications LLC pursuant to the enclosed Certificate of the Assistant Secretary of Level Communications LLC and also pursuant to Revenue and Taxation Code section 5097.

I demand the Board of Supervisors make its order directing the controller to refund the claimant, Level 3 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  
Sr. Manager – Property Tax  
Lumen  
1025 Eldorado Blvd  
Broomfield CO 80021  
303-542-6445  
[karen.eisenach@lumen.com](mailto:karen.eisenach@lumen.com)

2022 APR 12 AM 11:21

2022-4-152528



### CLAIM FOR REFUND OF PROPERTY TAXES

To: Board of Supervisors, County of Riverside, California.

The undersigned, as Sr. Manager – Property Tax of Lumen Technologies 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 \$ 68,464.11 in taxes levied for the fiscal year 2017-18. In support of said claim, the undersigned states:

1. Claimant is and at all times herein mentioned was Level 3 Communications, a company 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. The company is an indirect subsidiary of Lumen Technologies, Inc.
2. For fiscal year 2017-2018, 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 Riverside 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 \$ 232,484.55 (Exhibit 1) and paid by claimant in full on or about 12/4/17 and 4/2/18 (Exhibit 2).
3. Claimant is entitled to a refund of a portion of said taxes in the amount of \$ 68,464.11, 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 Riverside 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: March 31, 2022 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

SECRET  
2022 APR 12 AM 11:21

2022 APR 12 AM 11:21




**RIVERSIDE COUNTY SECURED PROPERTY TAX BILL**
**For Fiscal Year July 1, 2017 through June 30, 2018**
**Offices in Riverside, Palm Desert and Temecula**

 Visit our website: [www.countytreasurer.org](http://www.countytreasurer.org)
**IMPORTANT INFORMATION ON REVERSE SIDE**
**JON CHRISTENSEN**

000051

**TREASURER-TAX COLLECTOR**

 4080 Lemon St (1st Floor) Riverside, California  
 (P.O. Box 12005, Riverside, CA 92502-2205)

**Telephone: (951) 955-3900**
**or, from area codes 951 and 760 only**  
**toll free: 1 (877) RIVCOTX (748-2689)**

 Property Data SEE ATTACHMENT  
 Address  
 Owner, JAN 1, 2017 LEVEL 3 COMMUNICATIONS, LLC

**ASSESSMENT NUMBER**

33-761

Tax Rate Area

Bill Number

SBE

 LEVEL 3 COMMUNICATIONS, LLC  
 1025 ELDORADO BLVD.  
 BROOMFIELD, CO 80021-0000

 All questions about ownership, values or  
 exemptions must be directed to the  
 Riverside County Assessor at (951) 955-6200.

**UNPAID PRIOR-YEAR TAXES**

(See Item #6 on reverse)

Tax bill requested by Loan Identification Multiple Bills

**CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse) AMOUNT**

 LAND  
 STRUCTURES  
 TRADE FIXTURES  
 TREES & VINES  
 BUSINESS PERSONAL  
 PROPERTY  
 FULL VALUE  
 EXEMPTIONS  
 NET VALUE  
 TAX RATE PER \$100 VALUE  
 TAXES  
 Special Assessments  
 & Fixed Charges  
 TOTAL AMOUNT  
 If over \$50,000, see  
 Item #1 on reverse **\$233,040.38**

 Add 10%  
 penalty after  
 12/10/2017

1

**\$116,520.19**

 Add 10%  
 penalty plus cost  
 after 04/10/2018

2

**\$116,520.19**
**PLEASE KEEP TOP PORTION FOR YOUR RECORDS**  
 (NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

<b>PAY</b>	<b>DUE FEBRUARY 1, 2018</b>	
	<b>PAY BY APRIL 10, 2018</b>	<b>\$116,520.19</b>
	IF PAID AFTER APRIL 10, 2018	
	ADD 10% penalty plus cost	\$11,690.64
	<b>DELINQUENT</b>	
	2nd INSTALLMENT AMOUNT	<b>\$128,210.83</b>
	(If over \$25,000, see Item #1 on reverse)	

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT

**RIVERSIDE COUNTY**  
**2017-2018 SECURED PROPERTY TAX BILL**  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

092817

**ASSESSMENT NUMBER**

33-761

Bill Number

SBE

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<b>PAY</b>	<b>DUE NOVEMBER 1, 2017</b>	
	<b>PAY BY DECEMBER 10, 2017</b>	<b>\$116,520.19</b>
	IF PAID AFTER DECEMBER 10, 2017	
	ADD 10% penalty	\$11,652.01
	<b>DELINQUENT</b>	
	1st INSTALLMENT AMOUNT	<b>\$128,172.20</b>
	(If over \$25,000, see Item #1 on reverse)	

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**RIVERSIDE COUNTY**  
**2017-2018 SECURED PROPERTY TAX BILL**  
 PARTIAL PAYMENTS ARE NOT ACCEPTED

092817

**ASSESSMENT NUMBER**

33-761

Bill Number

SBE

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 Please provide all corrections on the reverse side.

**1st**  
 INSTALLMENT

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 ELECTRONIC  
 CHECK

or


[www.countytreasurer.org](http://www.countytreasurer.org)



## Medina, Arlena

---

**From:** Brookman, Allison  
**Sent:** Monday, December 04, 2017 8:20 AM  
**To:** Medina, Arlena  
**Subject:** wire confirmations

**\$62,841.33** PAR Number: 171128041991

Fed Ref: 000731

Date/Time Completed: 12/04/2017 08:52:38 AM

Receiving Bank: 026009593 BK AMER NYC

**Beneficiary: /0121680100 SHASTA COUNTY TAX COLLECTOR**

Beneficiary Ref: PMT BY LEVEL 3

Originator To Beneficiary Info: 799-000-031-000, 799-000-193-000

Originator: LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD,CO,80021

IMAD: 20171204MMQFMP31000731

Source: SPT Control Number: 99207297

Initiated By: ALLISON BROOKMAN on Tue Nov 28 15:40:25 CST 2017

Approved By: ANNE TELL on Tue Nov 28 18:08:25 CST 2017

**\$116,520.19** PAR Number: 171128041990

Fed Ref: 000695

Date/Time Completed: 12/04/2017 08:49:53 AM

Receiving Bank: 122000496 MUFG UNION BANK NA LOS ANGELES CA

**Beneficiary: /2740023945 RIVERSIDE COUNTY TREASURER**

Beneficiary Ref: PMT BY LEVEL 3

Originator To Beneficiary Info: 33-110000011001

Originator: LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD,CO,80021

IMAD: 20171204MMQFMP31000695

Source: SPT Control Number: 99207261

Initiated By: ALLISON BROOKMAN on Tue Nov 28 15:38:31 CST 2017

Approved By: ANNE TELL on Tue Nov 28 18:08:08 CST 2017

**\$126,857.77** PAR Number: 171128041988

Fed Ref: 000714

Date/Time Completed: 12/04/2017 08:49:31 AM

Receiving Bank: 121000248 WELLS SF

**Beneficiary: /4121378939 KERN COUNTY TREASURER**

Beneficiary Ref: PMT BY LEVEL 3

Originator To Beneficiary Info: 991-010-01-00-1

Originator: LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD,CO,80021

IMAD: 201712041Q73AGC000714

Source: SPT Control Number: 99207210

Initiated By: ALLISON BROOKMAN on Tue Nov 28 15:36:58 CST 2017

Approved By: ANNE TELL on Tue Nov 28 18:07:04 CST 2017

**\$150,045.43** PAR Number: 171128041975

Fed Ref: 000715

Date/Time Completed: 12/04/2017 08:49:25 AM

Receiving Bank: 121000248 WELLS SF

**Beneficiary: /4121183966 COUNTY OF SACRAMENTO MAIN ACCT**

Beneficiary Ref: PMT BY LEVEL 3

Originator To Beneficiary Info: 99077610000001

Originator: LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD,CO,80021

IMAD: 20171204L3LF151C000715

Source: SPT Control Number: 99209037

Initiated By: ALLISON BROOKMAN on Tue Nov 28 16:21:43 CST 2017

Approved By: ANNE TELL on Tue Nov 28 17:53:09 CST 2017

**\$217,324.97** PAR Number: 171128041992

Fed Ref: 000703

Date/Time Completed: 12/04/2017 08:49:21 AM

Receiving Bank: 121000248 WELLS SF

**Beneficiary: /4662552868 COUNTY OF SAN BERNARDINO, TREASURER**

Beneficiary Ref: PMT BY LEVEL 3

Originator To Beneficiary Info:

9776-100-00-U-001,9776-100-96-U-0059776-100-55-U-001,9776-10054-U-002 9776-100-09-U-056,  
9776-100-07-U-117

Originator: LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD,CO,80021

IMAD: 20171204J1Q5040C000703

Source: SPT Control Number: 99207845

Initiated By: ALLISON BROOKMAN on Tue Nov 28 15:53:03 CST 2017

Approved By: ANNE TELL on Tue Nov 28 18:08:54 CST 2017

**\$231,418.97** PAR Number: 171128041994

Fed Ref: 000708

Date/Time Completed: 12/04/2017 08:49:16 AM

Receiving Bank: 026009593 BK AMER NYC

**Beneficiary: /1499808306 CCSF TAX COLLECTOR**

Beneficiary Ref: PMT BY LEVEL 3

Originator To Beneficiary Info: SEC 9999 98

Originator: LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD,CO,80021

IMAD: 20171204I1Q73AGC000708

Source: SPT Control Number: 99208199

Initiated By: ALLISON BROOKMAN on Tue Nov 28 15:59:50 CST 2017

Approved By: ANNE TELL on Tue Nov 28 18:09:20 CST 2017

**Allison Brookman**

Treasury Analyst

Treasury

CenturyLink

1025 Eldorado Boulevard



Medina, Arlena

From:

Sent:

Brookman, Allison  
Monday, April 02, 2018 8:12 AM

To:

Medina, Arlena  
Subject: Good Morning Sunshine! Here are your wire confirmations

\$231,418.97 PAR Number: 180329065108  
Fed Ref: 000482  
Date/Time Completed: 04/02/2018 08:12:10 AM

Receiving Bank: 026009593 BK AMER NYC  
Beneficiary: /14998-08306 CCSEF TAX COLLECTOR PO BOX 7426 SAN FRANCISCO CA  
Beneficiary Ref: PMT BY LEVEL 3  
Originator To Beneficiary Info: SEC 9999 98  
Originator: /000103657926996 LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD.CO.80021  
IMAD: 201804021Q73AGC000482  
Source: SPT Control Number: 101373678  
Initiated By: ALLISON BROOKMAN on Wed Mar 28 16:07:38 CDT 2018  
Approved By: GEORGE POPPEN on Thu Mar 29 11:19:16 CDT 2018

\$150,045.43 PAR Number: 180329065036  
Fed Ref: 000215  
Date/Time Completed: 04/02/2018 07:27:35 AM

Receiving Bank: 121000248 WELLS SF  
Beneficiary: /4121183966 COUNTY OF SACRAMENTO MAIN ACCOUNT PO BOX 508 SACRAMENTO CA  
Beneficiary Ref: PMT BY LEVEL 3  
Originator To Beneficiary Info: 990-7761-000-0001  
Originator: /000103657926996 LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD.CO.80021  
IMAD: 201804021Q73AGC000215  
Source: SPT Control Number: 101373923  
Initiated By: ALLISON BROOKMAN on Wed Mar 28 16:14:17 CDT 2018  
Approved By: GEORGE POPPEN on Thu Mar 29 11:18:43 CDT 2018

\$62,841.33 PAR Number: 180329083487  
Fed Ref: 000218  
Date/Time Completed: 04/02/2018 07:27:35 AM

Receiving Bank: 026009593 BK AMER NYC  
Beneficiary: /01218801000 SHASTA COUNTY TAX COLLECTOR  
Beneficiary Ref: PMT BY LEVEL 3  
Originator To Beneficiary Info: 799-000-031-000, 799-000-193-000  
Originator: /000103657926996 LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD.CO.80021  
IMAD: 20180402MMQFM/31000218  
Source: SPT Control Number: 101393620  
Initiated By: ALLISON BROOKMAN on Thu Mar 29 12:11:41 CDT 2018  
Approved By: GEORGE POPPEN on Thu Mar 29 12:18:56 CDT 2018

\$217,324.86 PAR Number: 180329064922  
Fed Ref: 000204  
Date/Time Completed: 04/02/2018 07:27:34 AM

Receiving Bank: 121000248 WELLS SF  
Beneficiary: /4662552868 COUNTY OF SAN BERNARDINO TREASURER 268 W. HOSPITALITY LANE SAN  
BERNARDINO CA  
Beneficiary Ref: PMT BY LEVEL 3  
Originator To Beneficiary Info: 9776-100-00-U-001, 9776-100-96-U-005, 9776-100-55-U-001,  
9776-10054-U-002, 9776-100-09-U-056, 9776-100-07-U-117  
Originator: /000103657926996 LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
BROOMFIELD.CO.80021  
IMAD: 20180402L3LF151C000204  
Source: SPT Control Number: 101374367  
Initiated By: ALLISON BROOKMAN on Wed Mar 28 16:27:14 CDT 2018  
Approved By: GEORGE POPPEN on Thu Mar 29 11:18:16 CDT 2018

\$126,867.77 PAR Number: 180329064747  
Fed Ref: 000206  
Date/Time Completed: 04/02/2018 07:27:34 AM





Allison Brookman  
Treasury Analyst  
CenturyLink  
1025 Eldorado Boulevard  
Broomfield, Colorado, 80021  
P: 720.888.3928  
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E: allison.brookman@centurylink.com

Approved By: GEORGE POPPEN on Thu Mar 29 11:17:36 CDT 2018  
Initiated By: ALLISON BROOKMAN on Wed Mar 28 16:18:22 CDT 2018  
Source: SPT Control Number: 101374136  
IMAD: 20180402MMQFMP31000216  
BROOMFIELD, CO, 80021  
Originator: /000103657926996 LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
Beneficiary Ref: PMT BY LEVEL 3  
Beneficiary: /2740023945 RIVERSIDE COUNTY TREASURER  
Receiving Bank: 122000496 MUFJ UNION BANK NA LOS ANGELES CA  
Date/Time Completed: 04/02/2018 07:27:34 AM  
Fed Ref: 000216  
\$116,520.19 PAR Number: 180329064748


Approved By: GEORGE POPPEN on Thu Mar 29 11:17:36 CDT 2018  
Initiated By: ALLISON BROOKMAN on Wed Mar 28 16:19:45 CDT 2018  
Source: SPT Control Number: 101374170  
IMAD: 20180402J1Q5040C0U0206  
BROOMFIELD, CO, 80021  
Originator: /000103657926996 LEVEL 3 COMMUNICATIONS LLC CONCENTR1025 ELDORADO BLVD  
Beneficiary Ref: PMT BY LEVEL 3  
Beneficiary: /4121378939 KERN COUNTY TREASURER  
Receiving Bank: 121000248 WELLS SF

**CERTIFICATE OF THE ASSISTANT SECRETARY  
OF  
LEVEL 3 COMMUNICATIONS, LLC**

The undersigned, Joan E. Randazzo, Assistant Secretary, hereby certifies as of the date hereof, solely in her capacity as an officer of Level 3 Communications, LLC (the "**Company**"), that:

1. I am Assistant Secretary of the Company, a Delaware limited liability company.
2. The Company is duly organized, validly existing and in good standing under the laws of the State of Delaware.
3. The Company is an indirect subsidiary of Lumen Technologies, Inc., our Louisiana Publicly Traded Company.
4. That as of the date of this certificate, Karen Eisenach is employed by the Company or one of the affiliates as Senior Manager-Property Tax and has the authority to execute on behalf of the Company all documents relating to property tax filings and/or refunds of the Company as long as such actions are consistent with the Company's internal policies. This authority shall terminate on March 28, 2027.

IN WITNESS WHEREOF, I have hereunto set my hand of the Company this 28<sup>th</sup> day of March 2022.

  
Joan E. Randazzo, Assistant Secretary  
Level 3 Communications, LLC

Level3

2017 Overpayment of Tax due to flaw in Sec. 100

Co. #	County	Assessed	Unitary Rate	tax	Co Avg Rate	estimated tax	difference
1	Alameda	40,145,192	2.1573%	866,052.23	1.2300%	493,785.86	372,266.37
6	Colusa	3,813,676	1.1182%	42,643.38	1.0760%	41,035.15	1,608.23
7	Contra Costa	6,886,103	1.5948%	109,819.57	1.1471%	78,990.67	30,828.90
10	Fresno	10,742,159	1.2935%	138,945.10	1.1830%	127,079.74	11,865.36
11	Glenn	2,662,601	1.2422%	33,073.63	1.1020%	29,341.86	3,731.77
12	Humboldt	562,486	1.5397%	8,660.87	1.0920%	6,142.35	2,518.52
13	Imperial	9,747,698	1.5255%	148,701.13	1.1820%	115,217.79	33,483.34
15	Kern	17,851,791	1.4212%	253,715.54	1.2360%	220,648.14	33,067.41
16	Kings	2,788,875	1.2754%	35,569.70	1.0900%	30,398.74	5,170.96
20	Madera	2,783,218	1.1891%	33,094.30	1.0950%	30,476.24	2,618.06
23	Mendocino	1,069,474	1.2990%	13,892.47	1.1240%	12,020.89	1,871.58
24	Merced	4,557,928	1.4746%	67,211.21	1.0940%	49,863.73	17,347.47
27	Monterey	9,026,635	1.1090%	100,101.86	1.0930%	98,661.12	1,440.74
28	Napa	521,638	2.1725%	11,332.59	1.1210%	5,847.56	5,485.02
30	Orange	62,672,540	1.2304%	771,116.66	1.0690%	669,969.45	101,147.21
31	Placer	1,655,480	1.6649%	27,562.09	1.0900%	18,044.73	9,517.35
33	Riverside	13,994,892	1.6612%	232,484.55	1.1720%	164,020.13	68,464.41
34	Sacramento	15,210,521	1.9710%	299,799.37	1.1500%	174,920.99	124,878.38
36	San Bernardino	31,710,261	1.3519%	428,691.02	1.1550%	366,253.51	62,437.50
37	San Diego	46,500,535	1.5264%	709,802.77	1.1410%	530,571.10	179,231.66
39	San Joaquin	5,640,762	1.5662%	88,345.61	1.1330%	63,909.83	24,435.78
40	San Luis Obispo	22,796,692	1.1995%	273,450.88	1.0950%	249,623.78	23,827.10
41	San Mateo	7,156,342	1.7664%	126,409.63	1.1180%	80,007.90	46,401.72
42	Santa Barbara	14,883,867	1.2339%	183,653.52	1.0750%	160,001.57	23,651.95
43	Santa Clara	75,444,673	2.2553%	1,701,465.99	1.2140%	915,898.33	785,567.66
45	Shasta	10,236,864	1.1691%	119,679.18	1.1210%	114,755.25	4,923.93
47	Siskiyou	2,625,589	1.1096%	29,133.54	1.0280%	26,991.05	2,142.48
48	Solano	5,733,630	1.6204%	92,907.74	1.1770%	67,484.83	25,422.92
49	Sonoma	359,261	1.7982%	6,460.23	1.1590%	4,163.83	2,296.40
50	Stanislaus	4,064,539	1.2974%	52,734.67	1.1050%	44,913.16	7,821.51
52	Tehama	4,924,522	1.0999%	54,164.82	1.0600%	52,199.93	1,964.88
54	Tulare	3,222,041	1.3408%	43,201.13	1.1160%	35,957.98	7,243.15
56	Ventura	8,684,870	1.4323%	124,395.04	1.0950%	95,099.33	29,295.72
57	Yolo	10,960,036	1.2200%	133,712.44	1.0729%	117,586.94	16,125.50
		461,637,391		7,361,984.44		5,291,883.48	2,070,100.96



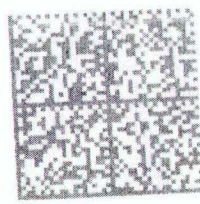
LUMEN  
PROPERTY TAX DEPT.  
1025 ELDORADO BLVD.  
BROOMFIELD, CO 80021



7019 2280 0001 8958 1043

RECEIVED/RIVERSIDE COUNTY  
PROPERTY TAX DIVISION  
APR 12 2022

2022 APR 12 AM 11:12



quadrant  
FIRST-CLASS MAIL  
IMI  
\$008.16<sup>2</sup>  
04/07/2022 ZIP 80021  
043M32205433

US POSTAGE

Riverside County Clerk of the Board  
4080 Lemon Street, 1st. Floor  
Riverside, Ca 92501