

ANTOINETTE CHRISTOVALE  
DIRECTOR OF FINANCE  
CITY TREASURER

# CITY OF LOS ANGELES

CALIFORNIA



ERIC GARCETTI  
MAYOR

OFFICE OF FINANCE

200 N. SPRING ST.  
ROOM 1225 - CITY HALL  
LOS ANGELES, CA 90012

(213) 978-3666 FAX

Date: August 25, 2015

Honorable Members of the City Council  
City of Los Angeles  
Room 395, City Hall

## **Re: Request For Approval of Tax Lien**

Legal Name of Taxpayer: Modular Space Corporation.

Type of Business: Temporary & Permanent Modular Rental & Construction

Business Tax Registration Number: 0000010709-0000-5 Case Number: AUD-5723991

Business Address: 1200 Swedesford Rd, Berwyn, PA 19312

Dear Honorable City Council Members:

In accordance with the authority granted to the Office of Finance (Finance) under Article 1, Chapter II, Section 21.15(o) of the Los Angeles Municipal Code (LAMC), we request your approval to record a lien for unpaid taxes against property owned by the above referenced taxpayer.

On April 16, 2015, pursuant to LAMC Sec. 21.16(a), Finance made and gave notice of an assessment of taxes to Modular Space Corporation. As the taxpayer's Administrative Appeal rights are deemed to have been exhausted through either the taxpayer's failure to request a hearing within the prescribed time period as stated by LAMC Sec. 21.16(b), the taxpayer's request for waiver of said hearing, or the actual administration of an appeal hearing or hearings, Finance is pursuing its authority to record lien(s) due to the fact that the tax liability remains unpaid.

Below are the unpaid tax liabilities due to the City of Los Angeles from the above-listed taxpayer:

<u>Tax Period(s)</u>	<u>Principal Tax Liability</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total Tax Due</u>
2012-2015	\$55,741.87	\$4,218.92	\$19,571.22	\$79,532.01

LAMC Section 21.15(o)(iii) states, "No request for approval of a lien shall be made to the City Council unless the City Attorney has determined that a sufficient basis exists to support the liability and that assets exist to which the liability could attach." The City Attorney has reviewed and determined that this matter meets the criteria established in the Municipal Code. We therefore request approval of the proposed lien for the total sum of \$79,532.01 to be recorded against the above-listed taxpayer's real or personal property, including any business bank accounts, used in connection with activities that generated the tax liability.

It is requested that the Honorable Members of this council duly place this matter upon the agenda of the City Council for hearing, and designate the time and place for said hearing. Finance will provide the above-listed taxpayer at least 15 days notice of the hearing before the City Council by mailing a copy of this report to the taxpayer.

If you have any questions, please contact TJ Knight at (213) 978-2791.

Sincerely,

TJ Knight  
Senior Management Analyst I  
Office of Finance

AN EQUAL OPPORTUNITY-AFFIRMATIVE ACTION EMPLOYER