## CITY OF LOS ANGELES

**CALIFORNIA** 

HOLLY L. WOLCOTT City Clerk

GREGORY R. ALLISON Executive Office

When making inquiries relative to this matter, please refer to the Council File No.



ERIC GARCETTI MAYOR Office of the CITY CLERK

Council and Public Services Room 395, City Hall Los Angeles, CA 90012 General Information - (213) 978-1133 Fax: (213) 978-1040

> SHANNON HOPPES Division Manager

www.cityclerk.lacity.org

January 23, 2015

To All Interested Parties:

The City Council adopted the action(s), as attached, under Council File No. <u>15-0170-S2</u>, at its meeting held <u>January 21, 2015</u>.

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City Clerk

## ANTOINETTE CHRISTOVALE DIRECTOR of FINANCE CITY TREASURER

## CITY OF LOS ANGELES

CALIFORNIA



(213) 978-3666 FAX



**ERIC GARCETTI** MAYOR

Date: January 6, 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: Collection Solutions Software Inc.

Type of Business: Computer Software, Technical Support & Database Maintenance Business Tax Registration Number: 0002556683-0000-4 Case Number: AUD-5474422

Business Address: 5950 Canoga Ave, Ste #120, Woodland Hills, CA 91367

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 8, 2014, pursuant to LAMC Sec. 21.16(a), Finance made and gave notice of an assessment of taxes to Collection Solutions Software Inc. 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:

Tax Period(s)	<b>Principal Tax Liability</b>	Interest	Penalty	<b>Total Tax Due</b>
2009-2014	\$20,109.02	\$1,177.47	\$5,029.19	\$26,315.68

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 \$26,315.68 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 Alicia Vega at (213) 978-3129.

Sincerely,

JAN 2 1 2015 - Public Hearing Closed Lien Confirmed

Alicia Vega

Tax Compliance Officer III

Office of Finance