

Communication from Public

Name: Christine Hale

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Council File No: 26-0088

Comments for Public Posting: To: Los Angeles City Council Office of Mayor Karen Bass Los Angeles Department of Finance (Attn: ULA Exemption Request)
SUBJECT: Request for Emergency ULA Tax Exemption – Upper Woodies Condominium Complex, Pacific Palisades Dear Council Members and City Officials, I am writing as one of the 46 individual unit owners of the Upper Woodies Condominium Complex, located at 1455 Palisades Dr., Pacific Palisades, CA. Our community was devastated by the 2025 Palisades Fire disaster. As a result of this catastrophe, our homes were destroyed, causing profound emotional and financial hardship for all owners, many of whom are long-time residents on fixed incomes. We are currently in the process of selling the entire site to a developer for redevelopment. Because the 46 units are being sold jointly, the total transaction price exceeds the \$5.3 million+ threshold for the Measure ULA ("mansion tax"). However, applying this tax to our sale is inequitable, unjust, and contrary to the spirit of the legislation. We respectfully request a one-time exemption from the ULA transfer tax based on the following justifications: 1. Disaster-Driven Sale, Not Discretionary Luxury Transaction: The ULA tax was designed to tax high-value voluntary real estate sales. This sale is a necessary, disaster-driven exit strategy, not a luxury transaction. The proceeds are intended to help homeowners recover losses and find new housing, not to generate a high-end profit. 2. Diminished Value Impact: The "value" of our property is significantly reduced due to the destruction of the buildings. Imposing a 4% or 5.5% tax on the combined raw land value compounded with our personal losses is financial punishment. 3. Encouragement of Rebuilding: As noted by Mayor Bass in her October 2025 proposal to exempt fire-impacted properties, forcing this tax on victims slows down the sale of distressed properties. Exempting our sale allows for a swifter transaction, enabling new, safer construction to begin on the site immediately, which will ultimately increase the city's housing stock and future tax base. 4. Individual vs. Joint Structure: While we are selling as one entity for efficiency, this is technically 46 separate households whose primary residences were destroyed. Individually, none of these owners would reach the threshold. Treating us as a single "luxury" entity due to a joint sale unfairly penalizes individual families. This sale is exactly the

scenario that City leaders are currently reviewing for emergency relief. We are victims of a natural disaster trying to rebuild our lives. We request that the Department of Finance grant an exemption or that the City Council expedite any proposed exemptions for properties destroyed in the Palisades fires, ensuring our community is not forced to pay this tax. Thank you for your consideration and compassion during this crisis.
Sincerely, Christine Hale formerly of 1455 Palisades Drive
Pacific Palisades, CA 90272