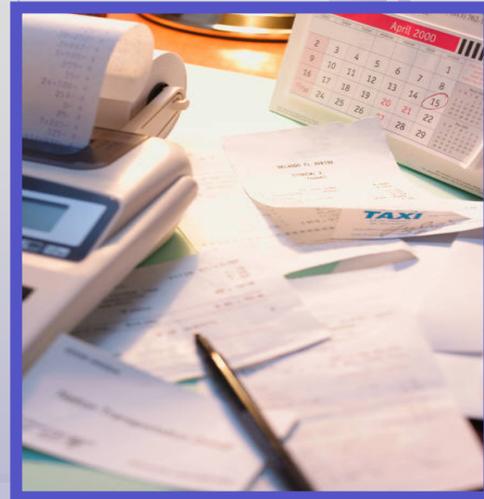


City Manager's Report

Issues Relating to Properties
Subject to Multiple Delinquent
Tax Lawsuits

The Law Helps

- Over-65 & Disability Deferrals
- Quarterly Payments
- Escrow Payments



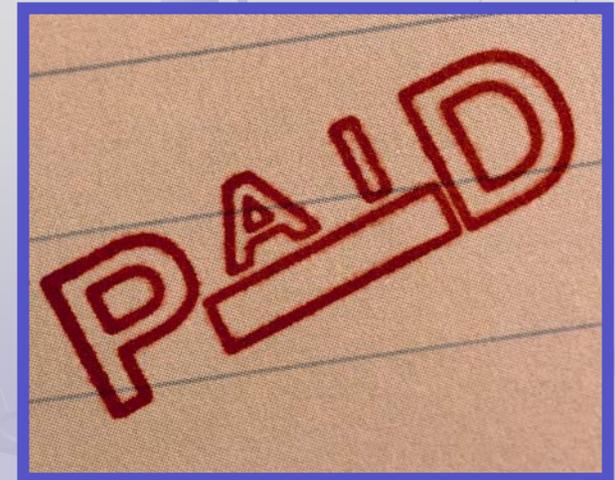
The Law Discourages Paying Taxes Late

- **February 1:** 6% Penalty and 1% Interest accrues on unpaid balances
- 1% Penalty and 1% Interest accrues on unpaid balance monthly thereafter
- **May Notice:** 20% Collection Fee added to unpaid balance on July 1
- **July 1:** Unpaid balances have accrued 12% in penalties and 6% in interest, and will continue to accrue interest at 1% monthly
- **July 1:** 20% collection fee added to unpaid balance and Delinquent Accounts turned over to Law Firm
- **Penalties & Interest paid to Taxing Entities**



Delinquent Tax Collection Process

- Mailings & Personal Contact with Taxpayers
- Payment Arrangements can be made to avoid a lawsuit



Litigation as a Last Resort

- Lawsuits are necessary
- Collection times increase
- Lienholders Included
- Bankruptcy Protection
- Injunctive Relief
- CAD Lawsuits



Properties Subject to Multiple Lawsuits

- Previous Lawsuit
 - Taxes, Penalties & Interest were paid after lawsuit was initiated; or after a judgment was entered; or when property was posted for Tax Foreclosure Sale

-AND-

- Taxes went delinquent again and a new lawsuit was filed



300 San Antonio

- Owner: W. Abraham
- District: 8
- Previous Lawsuits: 2
 - Collected: \$43,947.78
 - Paid/Non-Suit
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$68,433.05 Levy
 - \$40,975.54 P&I
 - \$109,408.59*
- Pending CAD Case

*Amounts due as of 2/7/08 and may not reflect all taxes owed by taxpayer.



1501 Golden Hill Terrace

- Owner: W. Abraham
- District: 8
- Previous Lawsuits: 2
 - Collected: \$17,990.20
 - Paid Before Tax Sale
 - Paid Before Tax Sale
- Pending Lawsuit:
 - \$1,617.22 Levy
 - \$1,093.44 P&I
 - \$2,710.66*
- Pending CAD Case

* Amounts due as of 2/7/08 and may not reflect all taxes owed by taxpayer.



201- 205 N. Stanton

- Owner: W. Abraham, Trustee
- District: 8
- Previous Lawsuits: 3
 - Collected: \$120,634.24
 - Paid Before Tax Sale
 - Paid/Non-Suit
 - Paid/Before Tax Sale
- Pending Lawsuit:
 - \$61,003.84 Levy
 - \$32,265.00 P&I
 - \$93,268.84*
- Pending CAD Case

* Amounts due as of 2/7/08 and may not reflect all taxes owed by taxpayer.

PICTURE NOT
AVAILABLE

29 Hidden Hills

- Owner: J. Best
- District: 1
- Previous Lawsuits: 1
 - Collected: \$45,592.11
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$22,789.28 Levy
 - \$ 8,284.49 P&I
 - \$31,073.77



715 Texas Ave.

- Owners: R. Chavez
F. Chavez
- District: 8
- Previous Lawsuits: 1
 - Collected: \$24,768.77
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$19,795.54 Levy
 - \$ 6,689.15 P&I
 - \$26,484.69*

* Amounts due as of 2/7/08 and may not reflect all taxes owed by taxpayer.



6209 Airport

- Owners: J. Marquez
Z. Marquez
- District: 2
- Previous Lawsuits: 1
 - Collected: \$12,057.72
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$17,793.37 Levy
 - \$ 7,897.91 P&I
 - \$25,691.28*

* Amounts due as of 2/7/08 and may not reflect all taxes owed by taxpayer.



7360 Alameda

- Owner: M & I Enterprises, Inc.
- District: 3
- Previous Lawsuits: 1
 - Collected: \$28,026.44
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$16,825.42 Levy
 - \$ 6,976.46 P&I
 - \$23,801.88*

* Amounts due as of 2/7/08 and may not reflect all taxes owed by taxpayer.



8544 Alameda

- Owner: U. Torres
- District: 6
- Previous Lawsuits: 1
 - Collected: \$5,329.18
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$15,516.39 Levy
 - \$ 7,627.18 P&I
 - \$23,143.57*

* Amounts due as of 2/7/08 and may not reflect all taxes owed by taxpayer.



**1752 Pico Alto Dr.
1754 Pico Alto Dr.**

- Owner: B. Garcia
- District: 7
- Previous Lawsuits: 2
 - Collected: \$22,930.80
 - Paid/Non-Suit
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$15,208.72
 - \$ 6,989.21
 - \$22,197.93*

* Amounts due as of 2/7/08 and may not reflect all taxes owed by taxpayer.



3910 Pershing

- Owner: R. Escalante
- District: 2
- Previous Lawsuits: 2
 - Collected: \$20,932.44
 - Paid/Non-Suit
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$14,188.66
 - \$ 7,846.99
 - \$22,035.65*

* Amounts due as of 2/8/08 and may not reflect all taxes owed by taxpayer.

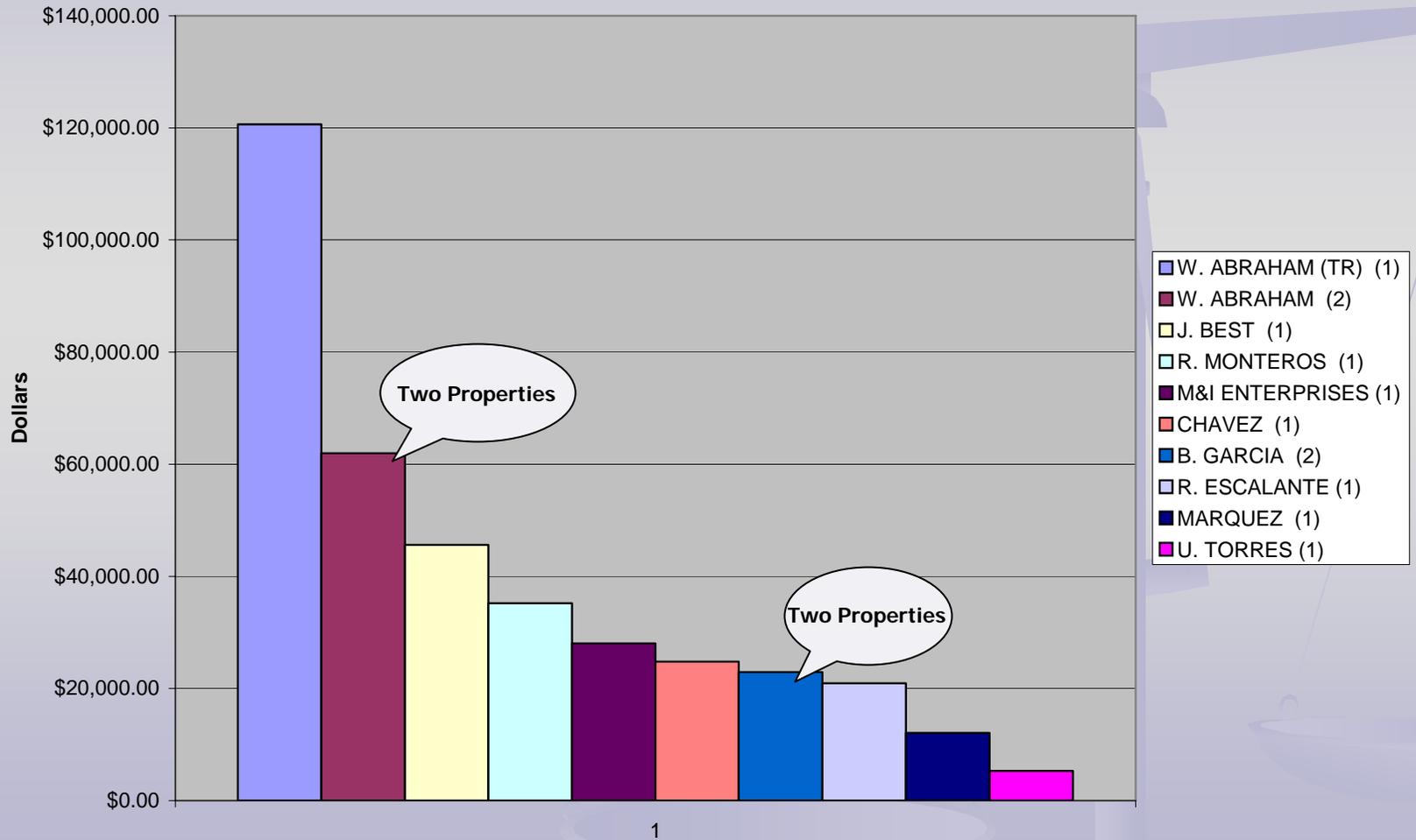


713 Yorkshire

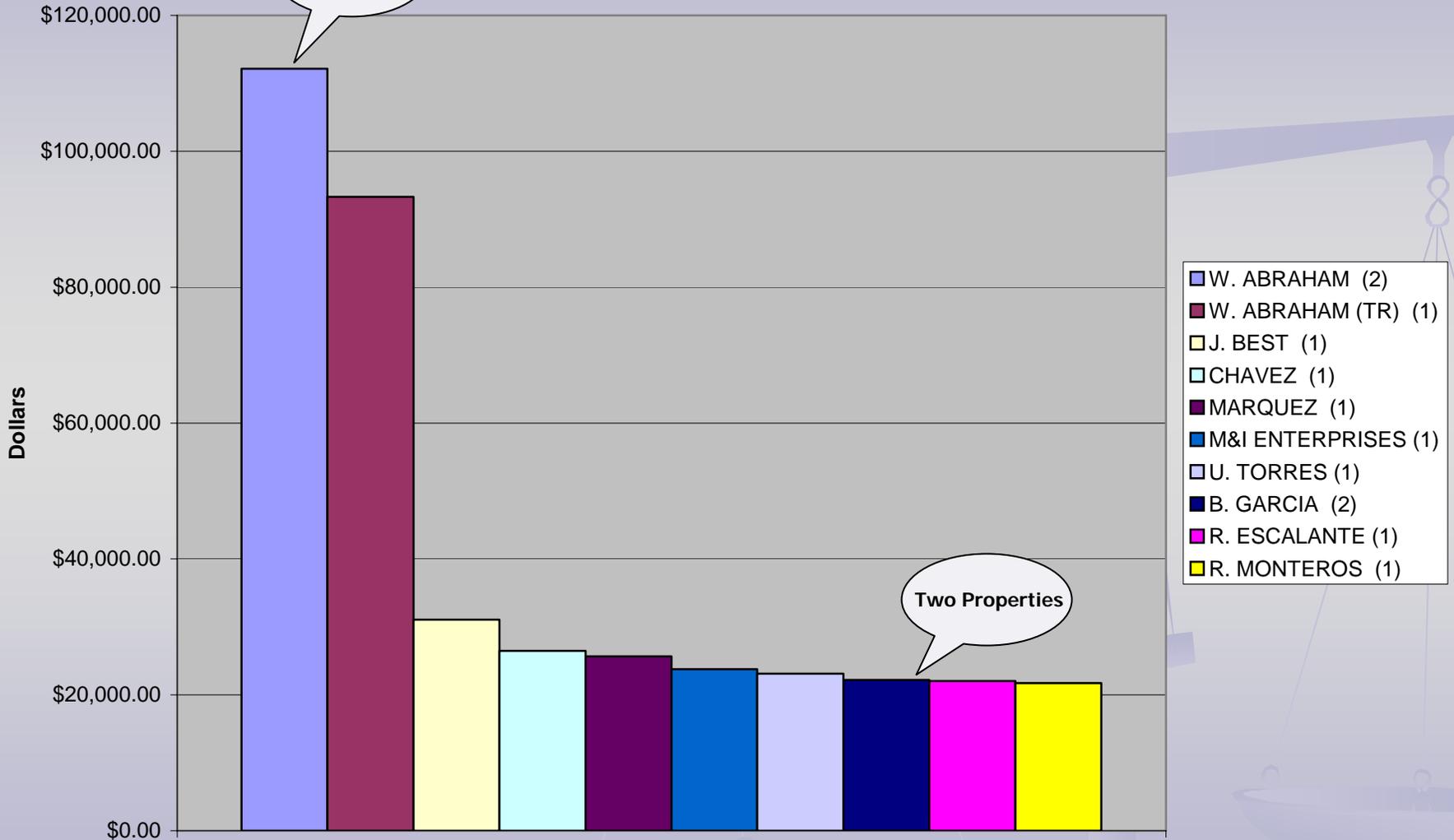
- Owner: R. Montero
- District: 8
- Previous Lawsuits: 1
 - Collected: \$36,223.07
 - Paid/Non-Suit
- Pending Lawsuit:
 - \$15,954.52
 - \$ 5,784.04
 - \$21,738.56*

* Amounts due as of 2/8/08 and may not reflect all taxes owed by taxpayer.

Dollar Amounts Collected from Taxpayers



Dollar Amounts in Lawsuits



Enforcement Issues

- In isolated cases the Law doesn't discourage Taxpayers from paying late
- Lawsuits increase collection time
- City Liens

