
DEFAULTED PROPERTY TAX REDUCTION PROGRAM
IMPLEMENTATION INSTRUCTIONS/GUIDELINES

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I. OVERVIEW OF DEFAULTED PROPERTY TAX REDUCTION PROGRAM

On July 21, 2009, the Board of Supervisors adopted Los Angeles County Code Chapter 2.206, creating the Defaulted Property Tax Reduction Program (Program). In adopting the Program, the Board of Supervisors made the finding that significant revenues are lost each year as a result of taxpayers who fail to pay their tax obligations on time. The delinquencies impose an economic burden upon the County and its taxpayers. The Board has established a goal of ensuring that individuals and businesses that benefit financially from contracts with the County, i.e., any agreement to provide goods to or perform services for or on behalf of the County, are current in paying their property tax obligations (secured and unsecured roll). Under the Program, both contractors and proposers must self-certify that they are in compliance with the ordinance and are not, to the best of their knowledge, in default on any County property tax. Any applicable contractor who is found by the Treasurer and Tax Collector (TTC) during random audits to be delinquent in their County property tax obligation shall be allowed ten (10) days to cure the default or may be denied a new/renewed County contract or agreement, or may have a current contract terminated with a potential for debarment.

Where the contractor is a subsidiary of a parent company that is materially part of the contract (e.g. as a guarantor or where the parent company's financial statements are utilized to support the contractor's bid), the parent company must not have any tax default in order for the contractor to maintain compliance with the Program.

II. DEFINITIONS

Definitions extracted from Chapter 2.206.020 of the Los Angeles County Code:

- A) "Contractor" shall mean any person, firm, corporation, partnership, or combination thereof, which submits a bid or proposal or enters into a contract or agreement with the County.
- B) "County" shall mean the county of Los Angeles or any public entities for which the Board of Supervisors is the governing body.
- C) "County Property Taxes" shall mean any property tax obligation on the County's secured or unsecured roll; except for tax obligations on the secured roll with respect to property held by a Contractor in a trust or fiduciary capacity or otherwise not beneficially owned by the Contractor.
- D) "Department" shall mean the County department, entity, or organization responsible for the solicitation and/or administration of the contract.
- E) "Default" shall mean any property tax obligation on the secured roll that has been deemed defaulted by operation of law pursuant to California Revenue and Taxation Code section 3436; or any property tax obligation on the unsecured roll that remains unpaid on the applicable delinquency date pursuant to California Revenue and Taxation Code section 2922; except for any property tax obligation dispute pending before the Assessment Appeals Board.
- F) "Solicitation" shall mean the County's process to obtain bids or proposals for goods and services.

- G) "Treasurer-Tax Collector" shall mean the Treasurer and Tax Collector of the County of Los Angeles. (Ord. No. 2009-0026 § 1 (part), 2009.)

III. APPLICABILITY OF DEFAULTED PROPERTY TAX REDUCTION PROGRAM

The requirements of the Ordinance are applicable to all solicitations and to all new, renewed, extended and/or amended contracts effective after October 20, 2009.

IV. EXCLUSIONS/EXEMPTIONS FROM COMPLIANCE WITH THE PROGRAM

Chapter 2.206 of the County Code contains exception provisions for certain special-circumstance contracts including but not limited to contracts with federal or state mandates that require the use of a specified contractor, service-related programs (e.g., voucher programs, foster care), purchase orders under a master agreement already in effect, and permits the Department to request from the Board exemptions to insure uninterrupted customer service and ability to purchase critical goods and services.

A qualifying exclusion or exemption shall be attributable only to the contract for which the specific exemption has been allowed under the Program and shall not be transferable to other contracts that the subject contractor may have with the same or other County departments.

Please see Los Angeles County Code, Chapter 2.206, Attachment 1, specifically Chapter 2.206.060, entitled "Exclusions/Exemptions" for a complete listing.

Please note that exemption from the Ordinance is not an exemption from the assessed taxes. The TTC will continue to pursue collection of the defaulted taxes and will use all legal and equitable remedies available.

V. SOLICITATION AND CONTRACT LANGUAGE

All solicitations shall contain language substantially similar to the following and in accordance with the Ordinance:

A) Language for Solicitation of Bids or Proposals

The prospective contract is subject to the requirements of the County's Defaulted Property Tax Reduction Program ("Defaulted Tax Program") (Los Angeles County Code, Chapter 2.206). Prospective Contractors should carefully read the Defaulted Tax Program Ordinance, Appendix __, and the pertinent provisions of the Sample Contract, Appendix __, Sub-paragraph ____, both of which are incorporated by reference into and made a part of this solicitation. The Defaulted Tax Program applies to both Contractors and their Subcontractors.

Bidders/Proposers shall be required to certify that they are in full compliance with the provisions of the Defaulted Tax Program and shall maintain compliance during the term of any contract that may be awarded pursuant to this solicitation or shall certify that they are exempt from the Defaulted Tax Program by completing Certification of Compliance with The County's

Defaulted Property Tax Reduction Program, Exhibit ____ in Appendix ____ - Required Forms. Failure to maintain compliance, or to timely cure defects, may be cause for termination of a contract or initiation of debarment proceedings against the non-compliant contractor (Los Angeles County Code, Chapter 2.202).

Bids/Proposals that fail to comply with the certification requirements of the Defaulted Tax Program will be considered non-responsive and excluded from further consideration.

B) Language for new, renewed or amended contracts

CONTRACTOR'S WARRANTY OF COMPLIANCE WITH COUNTY'S DEFAULTED PROPERTY TAX REDUCTION PROGRAM

CONTRACTOR acknowledges that COUNTY has established a goal of ensuring that all individuals and businesses that benefit financially from COUNTY through contract are current in paying their property tax obligations (secured and unsecured roll) in order to mitigate the economic burden otherwise imposed upon COUNTY and its taxpayers.

Unless CONTRACTOR qualifies for an exemption or exclusion, CONTRACTOR warrants and certifies that to the best of its knowledge it is now in compliance, and during the term of this contract will maintain compliance, with Los Angeles County Code Chapter 2.206.

C) Language for Contract Termination Provision for Failure to Comply with Program Requirements

TERMINATION FOR BREACH OF WARRANTY TO MAINTAIN COMPLIANCE WITH COUNTY'S DEFAULTED PROPERTY TAX REDUCTION PROGRAM

Failure of CONTRACTOR to maintain compliance with the requirements set forth in Paragraph ____ "CONTRACTOR'S WARRANTY OF COMPLIANCE WITH COUNTY'S DEFAULTED PROPERTY TAX REDUCTION PROGRAM" shall constitute default under this contract. Without limiting the rights and remedies available to COUNTY under any other provision of this contract, failure of CONTRACTOR to cure such default within 10 days of notice shall be grounds upon which COUNTY may terminate this contract and/or pursue debarment of CONTRACTOR, pursuant to County Code Chapter 2.206.

VI. DEPARTMENTAL PROCEDURES

A. TREASURER AND TAX COLLECTOR ROLE AND RESPONSIBILITIES

To provide notification to contractors and contracting departments of potential contractor non-compliance with the Program, TTC shall take the following actions:

1. TTC will periodically conduct a random search of available contract sources for new, renewed, extended, or amended contracts as of October 20, 2009 and thereafter;
2. In the event a contractor is found to be in breach of the Program, TTC will provide notification to the contractor and to the contracting department of the breach.

3. Contractor shall have ten (10) business days to cure the breach to the satisfaction of TTC. Such cure may include paying all defaulted property taxes or making payment arrangements satisfactory to TTC. In the event of a dispute over the amount of taxes owed, contractor is required to cure the default, i.e., pay the full amount of taxes of record owed, either in order to maintain compliance with the Program during a contract period or to certify compliance when submitting a proposal/bid. Subsequently, contractor may seek a resolution to the amount owed through the normal appeals process.
4. TTC will consider that for contracting purposes, a contractor is not in default if there is an existing 5-pay plan (or other payment plan) and the plan is not in default.
5. After TTC's initial notification of a contractor's delinquency, TTC will notify the contracting department of the status of payments by contractor. In the event contractor fails to cure the breach, i.e., make full payment or enter into a satisfactory payment arrangement, TTC will notify the department to follow its responsibilities identified in Section VI.B of these guidelines;
6. TTC will periodically provide reports to the Chief Executive Officer regarding compliance with the Program.

B. DEPARTMENTS' ROLE AND RESPONSIBILITIES

When initiating a solicitation for goods and/or services through the bid or proposal process, or executing a new contract, or renewing, extending, or amending an existing contract, each department shall ensure that it is in compliance with the Program by taking the following actions:

1. Ensure all solicitations include the Program language identified in Section V of these guidelines;
2. Require each bidder, proposer, to submit to the department a completed and signed Certificate of Compliance with the Defaulted Property Tax Reduction Program form, Attachment 2;
3. Ensure all new, renewed or amended contracts include Program language identified in Section V of these guidelines. Require each contractor to submit to the department a completed Certificate of Compliance with the Defaulted Property Tax Reduction Program form, Attachment 2;
4. Verify that any exemption claimed by the bidder, proposer, and/or contractor is in accordance with the specific provisions outlined in the Ordinance and verify that the exemption is applicable to the specific contract under consideration;
5. Upon initial notice of non-compliance with the Program, make all efforts to confirm with the contractor the status of any delinquent property taxes owed and communicate the contractor's contractual obligation to cure the breach.
6. Upon notification from TTC that the contractor has failed to cure the delinquency or make arrangements satisfactory to TTC, within the required time period, the department has the following responsibilities and/or options:

- a. If the contractor claims an exemption under the Ordinance or has a Board exemption from compliance with the Program:
 1. Verify that the exemption is in accordance with the specific provisions outlined in the Ordinance and provide confirming documentation to the TTC within ten (10) business days of TTC's initial notice; and
 2. Verify that the exemption is applicable to the specific contract under consideration and provide confirming documentation to the TTC within ten (10) business days of TTC's notice.
- b. If no exemption has been claimed and granted in accordance with the Program, or previously approved by the Board of Supervisors, the contracting department:
 1. May seek approval from the Board of Supervisors to request an exemption not specifically covered under the Program; provide documentation of the request and approval to TTC; and
 2. Upon subsequent notification from the TTC that Contractor has failed to cure the breach, and that an exemption has not been granted, it will be the responsibility of the contracting department to take any required actions to terminate the contract and/or seek debarment of the Contractor in accordance with the Program.

VII. RESOURCES AND CONTACT INFORMATION

A) The following web sites may be accessed for related information:

1. The Treasurer and Tax Collector Home page:
<http://ttc.lacounty.gov/>
2. The Los Angeles County Property Tax Portal:
<http://lacountypropertytax.com/portal/default.aspx>
3. Los Angeles County Code; Chapter 2.206:
<http://ordlink.com/codes/lacounty/index.htm>

B) TTC Contact for County Department Use Only:

Fernando Rubio Jr., Operations Chief, Revenue and Enforcement
Phone: 213-893-7968
Email: frubio@ttc.lacounty.gov

Chapter 2.206 DEFAULTED PROPERTY TAX REDUCTION PROGRAM

- 2.206.010 Findings and declarations.
- 2.206.020 Definitions.
- 2.206.030 Applicability.
- 2.206.040 Required solicitation and contract language.
- 2.206.050 Administration and compliance certification.
- 2.206.060 Exclusions/Exemptions.
- 2.206.070 Enforcement and remedies.
- 2.206.080 Severability.

2.206.010 Findings and declarations.

The Board of Supervisors finds that significant revenues are lost each year as a result of taxpayers who fail to pay their tax obligations on time. The delinquencies impose an economic burden upon the County and its taxpayers. Therefore, the Board of Supervisors establishes the goal of ensuring that individuals and businesses that benefit financially from contracts with the County fulfill their property tax obligation. (Ord. No. 2009-0026 § 1 (part), 2009.)

2.206.020 Definitions.

The following definitions shall be applicable to this chapter:

- A. "Contractor" shall mean any person, firm, corporation, partnership, or combination thereof, which submits a bid or proposal or enters into a contract or agreement with the County.
- B. "County" shall mean the county of Los Angeles or any public entities for which the Board of Supervisors is the governing body.
- C. "County Property Taxes" shall mean any property tax obligation on the County's secured or unsecured roll; except for tax obligations on the secured roll with respect to property held by a Contractor in a trust or fiduciary capacity or otherwise not beneficially owned by the Contractor.
- D. "Department" shall mean the County department, entity, or organization responsible for the solicitation and/or administration of the contract.
- E. "Default" shall mean any property tax obligation on the secured roll that has been deemed defaulted by operation of law pursuant to California Revenue and Taxation Code section 3436; or any property tax obligation on the unsecured roll that remains unpaid on the applicable delinquency date pursuant to California Revenue and Taxation Code section 2922; except for any property tax obligation dispute pending before the Assessment Appeals Board.
- F. "Solicitation" shall mean the County's process to obtain bids or proposals for goods and services.
- G. "Treasurer-Tax Collector" shall mean the Treasurer and Tax Collector of the County of Los Angeles. (Ord. No. 2009-0026 § 1 (part), 2009.)

2.206.030 Applicability.

This chapter shall apply to all solicitations issued 60 days after the effective date of the ordinance codified in this chapter. This chapter shall also apply to all new, renewed, extended, and/or amended contracts entered into 60 days after the effective date of the ordinance codified in this chapter. (Ord. No. 2009-0026 § 1 (part), 2009.)

2.206.040 Required solicitation and contract language.

All solicitations and all new, renewed, extended, and/or amended contracts shall contain language which:

- A. Requires any Contractor to keep County Property Taxes out of Default status at all times during the term of an awarded contract;
- B. Provides that the failure of the Contractor to comply with the provisions in this chapter may prevent the Contractor from being awarded a new contract; and
- C. Provides that the failure of the Contractor to comply with the provisions in this chapter may constitute a material breach of an existing contract, and failure to cure the breach within 10 days of notice by the County by paying the outstanding County Property Tax or making payments in a manner agreed to and approved by the Treasurer-Tax Collector, may subject the contract to suspension and/or termination. (Ord. No. 2009-0026 § 1 (part), 2009.)

2.206.050 Administration and compliance certification.

A. The Treasurer-Tax Collector shall be responsible for the administration of this chapter. The Treasurer-Tax Collector shall, with the assistance of the Chief Executive Officer, Director of Internal Services, and County Counsel, issue written instructions on the implementation and ongoing administration of this chapter. Such instructions may provide for the delegation of functions to other departments.

B. Contractor shall be required to certify, at the time of submitting any bid or proposal to the County, or entering into any new contract, or renewal, extension or amendment of an existing contract with the County, that it is in compliance with this chapter is not in Default on any County Property Taxes or is current in payments due under any approved payment arrangement. (Ord. No. 2009-0026 § 1 (part), 2009.)

2.206.060 Exclusions/Exemptions.

A. This chapter shall not apply to the following contracts:

1. Chief Executive Office delegated authority agreements under \$50,000;
2. A contract where federal or state law or a condition of a federal or state program mandates the use of a particular contractor;
3. A purchase made through a state or federal contract;
4. A contract where state or federal monies are used to fund service related programs, including but not limited to voucher programs, foster care, or other social programs that provide immediate direct assistance;
5. Purchase orders under a master agreement, where the Contractor was certified at the time the master agreement was entered into and at any subsequent renewal, extension and/or amendment to the master agreement.
6. Purchase orders issued by Internal Services Department under \$100,000 that is not the result of a competitive bidding process.
7. Program agreements that utilize Board of Supervisors' discretionary funds;
8. National contracts established for the purchase of equipment and supplies for and by the National Association of Counties, U.S. Communities Government Purchasing Alliance, or any similar related group purchasing organization;
9. A monopoly purchase that is exclusive and proprietary to a specific manufacturer, distributor, reseller, and must match and inter-member with existing supplies, equipment or systems maintained by the county pursuant to the Los Angeles Purchasing Policy and Procedures Manual, section P-3700 or a successor provision;
10. A revolving fund (petty cash) purchase pursuant to the Los Angeles County Fiscal Manual, section 4.6.0 or a successor provision;
11. A purchase card purchase pursuant to the Los Angeles County Purchasing Policy and Procedures Manual, section P-2810 or a successor provision;
12. A non-agreement purchase worth a value of less than \$5,000 pursuant to the Los Angeles County Purchasing Policy and Procedures Manual, section A-0300 or a successor provision; or
13. A bona fide emergency purchase pursuant to the Los Angeles County Purchasing Policy and Procedures Manual section P-0900 or a successor provision;
14. Other contracts for mission critical goods and/or services where the Board of Supervisors determines that an exemption is justified.

B. Other laws. This chapter shall not be interpreted or applied to any Contractor in a manner inconsistent with the laws of the United States or California. (Ord. No. 2009-0026 § 1 (part), 2009.)

2.206.070 Enforcement and remedies.

A. The information furnished by each Contractor certifying that it is in compliance with this chapter shall be under penalty of perjury.

B. No Contractor shall willfully and knowingly make a false statement certifying compliance with this chapter for the purpose of obtaining or retaining a County contract.

C. For Contractor's violation of any provision of this chapter, the County department head responsible for administering the contract may do one or more of the following:

1. Recommend to the Board of Supervisors the termination of the contract; and/or,
2. Pursuant to chapter 2.202, seek the debarment of the contractor; and/or,
3. Recommend to the Board of Supervisors that an exemption is justified pursuant to Section 2.206.060.A.14 of this chapter or payment deferral as provided pursuant to the California Revenue and Taxation Code. (Ord. No. 2009-0026 § 1 (part), 2009.)

2.206.080 Severability.

If any provision of this chapter is found invalid by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect. (Ord. No. 2009-0026 § 1 (part), 2009.)

REQUIRED FORMS __ EXHIBIT __

**CERTIFICATION OF COMPLIANCE WITH THE COUNTY'S
DEFAULTED PROPERTY TAX REDUCTION PROGRAM**

Company Name:		
Company Address:		
City:	State:	Zip Code:
Telephone Number:	Email address:	
Solicitation/Contract For _____ Services:		

The Proposer/Bidder/Contractor certifies that:

- It is familiar with the terms of the County of Los Angeles Defaulted Property Tax Reduction Program, Los Angeles County Code Chapter 2.206; **AND**

To the best of its knowledge, after a reasonable inquiry, the Proposer/Bidder/Contractor is not in default, as that term is defined in Los Angeles County Code Section 2.206.020.E, on any Los Angeles County property tax obligation; **AND**

The Proposer/Bidder/Contractor agrees to comply with the County's Defaulted Property Tax Reduction Program during the term of any awarded contract.

- OR -

- I am exempt from the County of Los Angeles Defaulted Property Tax Reduction Program, pursuant to Los Angeles County Code Section 2.206.060, for the following reason:

I declare under penalty of perjury under the laws of the State of California that the information stated above is true and correct.

Print Name:	Title:
Signature:	Date:

Date: _____



COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
225 NORTH HILL STREET, ROOM 122
P.O. BOX 54027
LOS ANGELES, CA 90054-0027



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

TELEPHONE
(213) 893-7968

FACSIMILE
(213) 633-5013

Date

County Department
Contracts Division Manager
Street Address
City, CA 90000

Sample TTC Letter:

Notice to Department of
Contractor's Breach

All highlighted/italic text to reflect actual
Department and specific Contractor.

Dear **Manager**:

Enclosed is our letter dated **date** to **contractor name** advising them that they are not in compliance with County Ordinance No. 2009-0026, the Defaulted Property Tax Reduction Program, found at Los Angeles County Code Chapter 2.206 (the "Ordinance"). This Ordinance requires that all persons and entities under contract or agreement with any County department must maintain a current paid status on their personal and real property taxes. Our records indicate a default in the amount of **\$000.00**. The letter requires that they pay the amount in full or make satisfactory payment arrangements within 10 business days.

If you have questions regarding this notification, please contact **name of employee** at **telephone number**.

Very truly yours,

MARK J. SALADINO
Treasurer and Tax Collector

Fernando Rubio Jr.
Operations Chief
Revenue and Enforcement Division

FR:ke



**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**

KENNETH HAHN HALL OF ADMINISTRATION
225 NORTH HILL STREET, ROOM 122
P.O. BOX 54027
LOS ANGELES, CA 90054-0027



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

TELEPHONE
(213) 893-7968

FACSIMILE
(213) 633-5013

Date

**County Contractor
Owner/Manager
Street Address
City, CA 90000**

Sample TTC Letter:

Notice of Contractor's Breach

All highlighted/italic text to reflect actual
Department and specific Contractor.

Dear **Owner**:

Re: **NOTIFICATION OF TAX DEFAULT**

According to our records **contractor name** has a **contract or agreement** with Los Angeles County to provide services to **department name**. Effective October 20, 2009, County Ordinance No. 2009-0026, the Defaulted Property Tax Reduction Program (the "Ordinance"), requires all persons and entities under **contract or agreement** with any Los Angeles County department to maintain a current paid status on their personal and real property taxes. The Ordinance is codified at Los Angeles County Code Chapter 2.206 and may be viewed at <http://ordlink.com/codes/lacounty/index.htm>.

A review of tax records indicates that there are defaulted taxes outstanding totaling **\$\$\$\$** for the following tax bills:

<u>AIN/Bill Number</u>	<u>Amount Due</u>
------------------------	-------------------

You must provide payment in full, or contact this office to make payment arrangements satisfactory to the Treasurer and Tax Collector within 10 business days from the date of this letter. Otherwise, we shall notify **department name** that you are not in compliance with the ordinance as required.

Copies of the bills and a return envelope are enclosed for your prompt remittance. If you have questions regarding this notification, or would like to make payment arrangements, please contact **name of employee** at **telephone number**.

Very truly yours,

MARK J. SALADINO
Treasurer and Tax Collector

Fernando Rubio Jr.
Operations Chief
Revenue and Enforcement Division

FR:ke

c: **department name**
Enclosures



COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

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MARK J. SALADINO
TREASURER AND TAX COLLECTOR

TELEPHONE
(213) 893-7968

FACSIMILE
(213) 633-5013

Date

County Department
Contracts Division Manager
Street Address
City, CA 90000

Sample TTC Letter:

Notice to Department of
Contractor's Cure of Breach

All highlighted/italic text to reflect actual
Department and specific Contractor.

Dear **Manager**:

On **date payment received, contractor name** paid all delinquent taxes or made satisfactory payment arrangements with this office to resolve the outstanding tax delinquency. Therefore, this letter will serve as official notification that **contractor name** is now in compliance with Ordinance No. 2009-0026.

If you have questions regarding this notification, please contact **name of employee** at **telephone number**.

Very truly yours,

MARK J. SALADINO
Treasurer and Tax Collector

Fernando Rubio Jr.
Operations Chief
Revenue and Enforcement Division

FR:ke



COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
 225 NORTH HILL STREET, ROOM 122
 P.O. BOX 54027
 LOS ANGELES, CA 90054-0027



MARK J. SALADINO
 TREASURER AND TAX COLLECTOR

TELEPHONE
 (213) 893-7968

FACSIMILE
 (213) 633-5013

Sample TTC Letter:
 Notice to Department of Contractor's
 Failure to Cure Breach
 All highlighted/italic text to reflect actual
 Department and specific Contractor.

Date

County Department
Contracts Division Manager
Street Address
City, CA 90000

Dear **Owner**:

On **date**, we sent you a copy of our letter to **contractor name** indicating that they were not in compliance with County Ordinance No. 2009-0026, the Defaulted Property Tax Reduction Program (the "Ordinance"). This Ordinance requires that all persons and entities under contract or agreement with any County department must maintain a current paid status on their personal and real property taxes.

As of this date, **contractor** has not paid the outstanding defaulted taxes totaling \$\$\$\$, nor made satisfactory payment arrangements and may be in breach of the contract. Failure to cure the breach within 10 days of notice provided by the Treasurer and Tax Collector ("TTC") may subject the contract to suspension or termination pursuant to Los Angeles County Code section 2.206.040.C.

Since **contractor name** is not in compliance with the Ordinance, it is the responsibility of the contracting department to take the required action to terminate the contract and/or seek debarment of the Contractor, or seek exemption from compliance with the Ordinance from the Board of Supervisors. Please note that exemption from the Ordinance is not an exemption from the assessed taxes. The TTC will continue to pursue collection of the defaulted taxes and will use all legal and equitable remedies available.

Please notify us of what actions you intend to take.

If you have questions regarding this notification, please contact **name of employee** at **telephone number**.

Very truly yours,

MARK J. SALADINO
 Treasurer and Tax Collector

Fernando Rubio Jr.
 Operations Chief
 Revenue and Enforcement Division

FR:ke

c: **department name**
 Enclosures