



JOHN NAIMO  
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-3873  
PHONE: (213) 974-8301 FAX: (213) 626-5427

May 26, 2015

TO: Supervisor Michael D. Antonovich, Mayor  
Supervisor Hilda L. Solis  
Supervisor Mark Ridley-Thomas  
Supervisor Sheila Kuehl  
Supervisor Don Knabe

FROM: John Naimo   
Auditor-Controller

**SUBJECT: TREASURER AND TAX COLLECTOR – TRUST FUND REVIEW**

As part of our on-going responsibility to ensure the County's resources are safeguarded and that departments comply with County fiscal policy and procedures, we completed a review of the Treasurer and Tax Collector's (TTC or Department) use of trust funds. Trust funds are used to account for money that belongs to other parties or other jurisdictions, to temporarily hold funds until they are transferred to revenue, and to account for restricted donations.

Our review is intended to ensure that TTC is managing its trust funds in compliance with the County Fiscal Manual (CFM) and other requirements. Our test work included interviews with key TTC personnel, and tests of transactions and reconciliations occurring primarily in 2010 and 2011 for five TTC trust funds and three accounts assigned to TTC in a countywide trust fund (TK7). The balances in these funds/accounts during 2011 ranged from approximately \$173,000 to \$484 million.

**Summary of Findings**

TTC needs to strengthen its controls over trust funds. For example, we noted that TTC did not timely perform the necessary actions to effectively disposition \$32.8 million held in trust. The following addresses this and other areas for improvement:

- **TTC should immediately transfer \$11.3 million to the County General Fund. In addition, TTC held \$21.5 million in trust beyond the period required by the applicable code; the funds await legally required administrative procedures prior to transfer to the County General Fund.** The procedures required prior to transfer to the County General Fund include \$10 million that requires appropriate

notice to be published in a newspaper, \$3.6 million that needs the Board of Supervisors' approval, and \$7.9 million that requires research to determine if the payer of record can be located. TTC should conduct timely transfer of funds from trust to the County General Fund in accordance with Government Code and Revenue and Taxation Code.

*TTC's attached response indicates that they have performed some of the actions required to disposition the \$32.8 million held in trust. TTC stated that, as of April 2015, \$7.21 million has been claimed, refunded, or applied; \$21 million has either been transferred to the County General Fund, or is pending transfer to the County General Fund; and \$4.57 million is pending disposition.*

- **TTC needs to strengthen internal controls over the handling of cash and cash equivalents.** CFM Sections 1.3.6 and 2.1.3, respectively, require immediate restrictive endorsement of checks received, two employees to open the mail, and separation of key aspects of cash and cash equivalent handling functions. We noted that, for one trust fund, some individuals who open mail do not immediately restrictively endorse checks, only one individual opens the mail and prepares the deposit permit, and two employees who maintain records for the fund have multiple cash handling responsibilities for that same fund.

*TTC's attached response indicates that they have implemented corrective actions to ensure mail that may contain checks is opened in dual custody, checks are immediately restrictively endorsed, and key aspects of check handling, record keeping, and deposit preparation are separated.*

Details of these and other findings and our recommendations for corrective action are included in Attachment I.

### **Review of Report**

We discussed the results of our review with TTC management. TTC's response (Attachment II) indicates that they concur with our findings and that many of the recommendations have been implemented.

We thank TTC management and staff for their cooperation and assistance during our review. If you have any questions please call me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:RS:MP

Attachments

c: Sachi A. Hamai, Interim Chief Executive Officer  
Joseph Kelly, Treasurer and Tax Collector  
Public Information Office  
Audit Committee

**TREASURER AND TAX COLLECTOR  
TRUST FUND REVIEW**

**Background and Scope**

County departments use trust funds for monies held by the County as a trustee, custodian, or agent for other parties or jurisdictions, to temporarily hold collections until they are realized as revenue, and to account for restricted donations. We reviewed five Treasurer and Tax Collector (TTC or Department) trust funds and three accounts assigned to TTC in a countywide trust fund (TK7) during 2010 and 2011 with balances in 2011 ranging from approximately \$173,000 to \$484 million, to ensure the Department's compliance with the County Fiscal Manual (CFM) and other trust fund requirements. Our review included interviews with TTC management and staff, and reviews of trust fund aging schedules, transactions, and reconciliations.

**Dispositioning Funds Held in Trust**

We noted that TTC held \$32,798,479 beyond the period required by the applicable codes, and beyond TTC's standard practice (three years for unclaimed funds, four years for overpaid taxes, and two years or until litigation is concluded for excess property auction proceeds and public auction bidders' forfeitures). In addition, TTC did not always disposition these funds in a timely manner. We examined the funds and amounts described below and determined the disposition status of each fund's balance. We excluded from our review trust fund monies that had not met the applicable retention period requirements at the time of our testwork.

**STEPS REMAINING FOR DISPOSITION OF TRUST MONIES**

REMAINING STEPS	DESCRIPTION OF FUNDS	TRUST FUND	PERIOD RECEIVED	AMOUNT
Ready for immediate transfer to the County General Fund; \$11,338,589	Excess Property Auction Proceeds	TK7-7389	Fiscal Years (FYs) 2004-05 thru 2007-08	\$9,480,688
	Public Auction Bidders' Forfeitures	TJ9	FYs 2004-05 thru 2007-08	1,392,389
	Unapplied Various Collections <sup>(1)</sup>	S7Z	Calendar Years (CYs) 2000 and 2001	465,512

REMAINING STEPS	DESCRIPTION OF FUNDS	TRUST FUND	PERIOD RECEIVED	AMOUNT
Publish notices of monies in a newspaper; \$9,972,732 (2)	Unapplied Various Collections (1)	S7Z	CYs 2000 thru 2006	\$9,853,233
	Canceled Warrants	TK7-7389	FYs 1995-96 thru 2005-06	119,499
Obtain the Board of Supervisors' (Board) approval to transfer to the County General Fund; \$3,595,691	Over-Collected Secured Property Tax	TJ9	CYs 2004 and 2005	2,836,731
	Unapplied Secured Property Tax	TJ9	CYs 1999 thru 2005	758,960
Conclude research to locate the payers, and publish notices in a newspaper; \$7,891,467 (3)	Unapplied Unsecured Property Tax	SH2	Roll Years (RYs)(4) 2000 thru 2006	5,754,204
	Unapplied Various Collections (1)	S7Z	CYs 2001 thru 2007	1,205,418
	Over-Collected Unsecured Property Tax	SH2	RYs 1994 thru 2006	931,845
<b>Total:</b>				<b>\$32,798,479</b>

- (1) Collections received with no accompanying information to identify the purpose of the payment (e.g., checks received without a payment stub).
- (2) TTC should transfer unclaimed funds to the County General Fund after publishing notices in a newspaper.
- (3) TTC should transfer unclaimed funds to the County General Fund after conducting research to locate the payer, and publishing notices in a newspaper.
- (4) A Roll Year is the period tax bills are sent and due for property owners.

The disposition of funds held in trust by TTC is subject to various regulatory requirements generally attributed to the source of funds, and previous efforts to locate the rightful owner of the funds.

Unclaimed funds are monies that are not the property of Los Angeles County, are not covered by a special legal restriction of law, and remain in the County treasury for three years without a claim being filed. Unclaimed funds include TTC's excess property auction proceeds, unapplied various collections, and canceled warrants. In an effort to locate the owner of unclaimed funds held in trust, TTC uses skip tracing tools and methods such as LexisNexis software, Internet searches, telephone calls, and mailing notices to the last known addresses.

California Government Code (GC) governs the disposition of funds that remain unclaimed. According to GC Section 50050, at any time after the expiration of three years without a demand against unclaimed funds being filed, TTC may cause a notice about the unclaimed funds to be published once a week for two successive weeks in a newspaper of general circulation. Subsequent to publishing, if the funds remain unclaimed they may be escheated to the County General Fund.

Revenue and Taxation (R&T) Code Section 2635 states that when the amount of taxes paid exceeds the amount due by more than \$10, the Treasurer must send a notice of the overpayment to the taxpayer. Taxpayers must provide proof to the Department that they remitted the payment. In accordance with R&T Code Section 5102, the Board is authorized to transfer to the County General Fund any property tax overpayments for which claims for refunds have not been filed within four years of payment. These code sections apply to TTC's over-collected and unapplied secured and unsecured property taxes.

#### Excess Property Auction Proceeds

Excess property auction proceeds are monies remaining after the satisfaction of the unpaid taxes and costs of a tax sale. In accordance with R&T Code Sections 4674 and 4675, excess property auction proceeds can be claimed by parties of interest (e.g., lienholders and titleholders) within one year following the recordation of the tax deed. Subsequent to the claiming period, any excess property auction proceeds not claimed under R&T Code Section 4675 may be transferred to the County General Fund.

#### Public Auction Bidders' Forfeitures

Pursuant to R&T Code Section 3693.1, TTC obtains deposits from bidders of property at public auctions. These deposits become public auction forfeitures and are subsequently distributed to the County General Fund whenever a bidder's purchase is not completed within 30 days.

TTC staff indicated that due to the possibility of litigation and the administrative requirement to perform a cost calculation and recover their costs, the Department retains excess property auction proceeds and public auction bidders' forfeitures from property auctions for two years. Proceeds that are the subject of litigation (e.g., sales of properties that are tax-defaulted or property sales disputes) are retained until the legal process is concluded.

#### Funds Ready for Immediate Transfer to the County General Fund

We identified \$11,338,589 that is immediately available for transfer to the County General Fund:

- \$9,480,688 of excess property auction proceeds, net of TTC cost recovery, held in trust fund TK7-7389 that were received during FYs 2004-05 through 2007-08.

- \$1,392,389 of public auction bidders' forfeitures held in trust fund TJ9 that were received during FYs 2004-05 through 2007-08.
- \$465,512 of unapplied various collections held in trust fund S7Z that were received during CYs 2000 and 2001.

#### Publish Notices in a Newspaper

We identified \$9,972,732 for which TTC must publish notices in a newspaper as follows:

- \$9,853,233 of unapplied various collections received during CYs 2000 through 2006 that was held in trust fund S7Z. TTC management indicated they had sent notices of the funds to the payers of record, and had fulfilled requirements to retain the funds for three years without a claim being filed.
- \$119,499 of monies resulting from canceled warrants from FYs 1995-96 through 2005-06 that was held in trust fund TK7-7389. TTC management indicated that the warrants were primarily canceled due to being returned by the post office.

TTC should transfer funds that remain unclaimed to the County General Fund after publishing the notices.

#### Obtain Board Approval to Transfer Property Tax Payments to the County General Fund

We noted that the Department needed to obtain Board approval to transfer \$3,595,691 from trust to the County General Fund as follows:

- \$2,836,731 of over-collected Secured Property Tax payments held in trust fund TJ9 that were received during CYs 2004 and 2005.
- \$758,960 of unapplied Secured Property Tax payments held in trust fund TJ9 that were received during CYs 1999 through 2005.

#### Conclude Research to Locate the Payers, and Publish Notices in a Newspaper

We also noted that the Department needed to conclude research to locate the payers of \$7,891,467, and subsequently publish notices in a newspaper, as follows:

- \$5,754,204 of unapplied Unsecured Property Tax payments held in trust fund SH2 that were received during RYs 2000 through 2006.
- \$1,205,418 of unapplied various collections held in trust fund S7Z that were received during CYs 2001 through 2007.
- \$931,845 of over-collected Unsecured Property Tax payments held in trust fund SH2 that were received during RYs 1994 through 2006.

### Recommendations

#### Treasurer and Tax Collector management:

1. **Transfer in a timely manner excess property auction proceeds and public auction bidders' forfeitures to the County General Fund except when circumstances justify retaining the funds in trust, such as trust deposits linked to ongoing litigation.**
2. **Conduct timely transfer of funds from trust to the County General Fund in accordance with Government Code and Revenue and Taxation Code.**
3. **Obtain the Board of Supervisors' approval when legally applicable to transfer to the County General Fund in a timely manner unapplied and over-collected property tax payments held in trust.**
4. **Ensure research on unapplied and over-collected funds held in trust is concluded within applicable statutorily required holding periods.**

### Supporting Documentation

CFM Sections 2.1.3 and 2.1.5 require that detailed departmental records support the source, status, and disposition of all trust monies, and that these records be retained for five years.

Unapplied Secured Property Tax payments are collections for Secured Property Taxes that the Department is unable to immediately post due to insufficient identifying information (e.g., checks received without a payment stub). We reviewed supporting documentation for ten unapplied Secured Property Tax payments and noted that for five (50%) of the transactions, TTC staff was unable to perform research to locate the payer because the documentation for the unapplied payments had been purged.

Per TTC management, the Secured Tax Roll (STR) system does not have sufficient capacity to retain all necessary transactions beyond the nine-year period during which TTC did not initiate research to locate payers. In addition, STR has no ability to retain electronic images of source documentation. Based on system limitations and the amount of time that has lapsed since the payments were received, research was rendered impractical.

Unclaimed Funds – At the time of our review, TTC utilized their Suspense Remittance Memorandum System (SRMS) to maintain subsidiary ledgers for trust fund S7Z (unclaimed funds). Per TTC staff, it is not possible to query SRMS regarding the research status of unclaimed funds or the amounts that could be escheated. Therefore, a labor intensive manual process of reviewing each case's notes and hard copy documentation has to be performed to determine whether specific cases may require additional research or be escheated.

Public Auction Bidders' Forfeitures – TTC indicated that \$52,000 of Public Auction Bidders' Forfeitures was being held in trust fund TJ9 due to litigation, but the Department did not maintain any documentation to support that the funds were the subject of litigation.

Canceled Warrants – TTC management was unable to locate supporting documentation pertaining to ten transactions involving canceled warrants we selected for review, and is unaware if documentation exists for any of the \$119,499 on hand during our review.

**Recommendation**

- 5. Treasurer and Tax Collector management develop systems and procedures to ensure the retention for at least five years of critical transaction histories, subsidiary records, and other documentation necessary to support the source, status, and disposition of all trust monies.**

**Internal Controls over Estate of Deceased Persons Fund**

Per CFM Section 1.3.6, two employees should be assigned to open the mail, record receipts, and immediately place a restrictive endorsement on checks. Per CFM Section 2.1.3, records identifying the source and disposition of all trust monies must be maintained by a person with no cash handling responsibilities.

We noted that individuals opening the mail for the Estate of Deceased Persons Fund do not immediately place a restrictive endorsement on checks. In addition, only one TTC staff person opens the mail and prepares the deposit permit. Therefore, the checks are not received and recorded in dual custody. TTC needs to ensure that all checks are immediately restrictively endorsed upon receipt. In addition, TTC needs to decrease the risk of funds being mishandled by assigning two employees to open mail and record receipts in accordance with CFM Section 1.3.6.

We also noted that two TTC employees who maintain records identifying the source and disposition of the Estate of Deceased Persons Fund monies have cash handling responsibilities that are not adequately separated. Specifically, the employees perform the following duties: receive checks, prepare deposit permits, create and modify accounts in the subsidiary ledgers, receive and maintain documentation for disbursements, and perform or review the monthly reconciliations.

The lack of separation of duties increases the risk of losses occurring and going undetected, and reduces accountability and the ability to ensure the proper reporting and safeguarding of funds received.

**Recommendations****Treasurer and Tax Collector management:**

- 6. Assign two employees to open mail and record receipts, and ensure that all checks are immediately restrictively endorsed upon receipt.**
- 7. Adequately separate cash handling duties for the Estate of Deceased Persons Fund.**

**Originating Documentation**

TTC was unable to provide originating documentation regarding the purpose and authority for seven (88%) of the eight trust funds and accounts reviewed. CFM Section 2.1.3 requires County departments to maintain this documentation. We reviewed the originating documentation for three trust funds; TTC provided us documentation for one fund and Auditor-Controller Accounting Division provided us documentation for two funds. We noted that the Department had used these funds for the purpose that they were established. To effectively manage and analyze their trust funds, TTC should maintain each trust fund's originating documentation that explains its purpose and authority.

**Recommendation**

- 8. Treasurer and Tax Collector management maintain each trust fund's originating documentation that explains its purpose and authority.**



**JOSEPH KELLY**  
TREASURER AND TAX COLLECTOR

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

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 462  
LOS ANGELES, CALIFORNIA 90012  
TELEPHONE: (213) 974-2139 FAX: (213) 626-1701



HOME PAGE  
[TTC.LACOUNTY.GOV](http://TTC.LACOUNTY.GOV)

PROPERTY TAX PORTAL  
[LACOUNTYPROPERTYTAX.COM](http://LACOUNTYPROPERTYTAX.COM)

May 14, 2015

TO: John Naimo  
Auditor-Controller

FROM: Joseph Kelly *JKelly*  
Treasurer and Tax Collector

SUBJECT: **RESPONSE TO THE TRUST FUND REVIEW**

The following documents the status of the recommendations in the Trust Fund Review.

The Audit Division identified \$32.8 million in funds needing disposition related to fiscal years 2000-2008. This amount represents approximately .05% of the \$67 billion in total property tax collections for the same period.

Recommendations 1-4

1. Transfer in a timely manner excess property auction proceeds and public auction bidders' forfeitures to the County General Fund except when circumstances justify retaining the funds in trust, such as deposits linked to ongoing litigation.
2. Conduct timely transfer of funds from trust to the County General Fund in accordance with California Government Code and Revenue and Taxation Code.
3. Obtain the Board of Supervisors' approval when legally applicable to transfer to the County General Fund in a timely manner unapplied and over collected property tax payments held in trust.
4. Ensure research on unapplied and over collected funds held in trust is concluded within applicable statutorily required holding periods.

Response

We concur with the recommendations and have implemented or are in the process of implementing these recommendations.

During the County's Great Recession, the Treasurer and Tax Collector was one of the only two departments that were subjected to cumulative reductions in its budget of more than 30%. The great majority of this was met through a curtailment of vacant positions, many in the Tax Collections Branch responsible for these processes. At the same time, we had dedicated appropriate management level staff to evaluate our Suspense Remittance Memorandum (SRM) system and recommend enhancements to meet both our statutory obligations and to enhance customer service. This multi-year evaluation resulted in the Unapplied Payment System (UPS) project discussed in more detail on page 2. Since the audit fieldwork, we achieved nearly full compliance with the recommendations, while maintaining the same reduced staffing level.

Mr. John Naimo  
May 14, 2015  
Page 2

The Audit Division identified \$32.80 million in funds needing disposition. As of April 2015, \$7.21 million has been claimed, refunded or applied; \$21 million has either been transferred to the County General Fund, or is pending transfer to the County General Fund; and \$4.57 million is pending disposition. My staff has provided the Audit Division supporting details on these amounts, as requested.

Prior to the Audit Division's commencement of its review, we were aware of limitations of the SRM system. In Fiscal Year 2008-2009, we convened an intradepartmental workgroup comprised of representatives of the Banking Operations Branch, the Internal Controls Branch, and the Tax Collections Branch. The workgroup's mission, incorporated into manager MAPP goals spanning several years, was to analyze the SRM system workflow processes and identify areas in which the system could be enhanced. Among a number of recommendations, the workgroup noted the need to establish criteria to automatically create lists of items for potential escheatment and generate reports that can be exported for publication purposes. In Fiscal Year 2011-12, the Treasurer and Tax Collector began programming enhancements related to the escheatment functionality and this functionality was implemented in Fiscal Year 2012-13.

The highlights of the new procedures and enhancements are summarized as follows:

- The SRM system has been renamed UPS or the "Unidentified Payment System."
- When the Treasurer and Tax Collector receives a payment that we cannot easily post, the Banking and Remittance (B&R) Division staff takes additional steps to identify the proper account to post the payment. For example, if we receive a check without a payment stub or account number, staff searches the various receivable databases by name to determine if the name, address, and dollar amount on the check match an outstanding bill. Staff may also search our check image database with the routing and account number on the check to determine if we had previously received a check written on the same account. If that check has a reference number indicated on the notation field, staff searches our databases using that reference number. These new efforts resulted in significantly fewer payments placed into the UPS.
- If after completing their research B&R staff cannot apply the payment, staff processes the checks into UPS as unidentified payments. Staff enters the remitter's name and address (if known), into UPS, for all types of bills. Staff then sends a re-designed "Notice of Unidentified Payment," with a copy of the check or money order, to the remitter. The UPS tracks the dates the notice was sent. In the re-designed notice, we request information on where to post the payment, or, if the payment was sent to us in error, the remitter can request a refund. A copy of the re-designed "Notice of Unidentified Payment" is attached.
- Another enhancement allows us to escheat, on an ongoing and regular basis, unclaimed funds to the County General Fund. The development of this functionality was very important, as we did not have the ability to transfer unclaimed funds in the former SRM system, which resulted in the backlog the Auditor-Controller identified in its audit.

Mr. John Naimo  
May 14, 2015  
Page 3

- The UPS flags items ready for publication and possible escheatment when letters have been sent, no response has been received, and the items have met the four-year holding requirement.

A review conducted after the new procedures and enhancements were implemented showed that the number of payments going into UPS was reduced by 50% because of these process improvements. In addition, close to 85% of the remitters who received the "Notice of Unidentified Payment" returned it with instructions necessary to post the payment.

In 2014, we received a Certificate of Recognition from the Quality and Productivity Commission for our multi-year efforts on the *Redesigned Unidentified Payment System Process*.

#### Recommendation

5. Treasurer and Tax Collector management develops systems and procedures to ensure the retention for at least five years of critical transaction histories, subsidiary records, and other documentation necessary to support the source, status, and disposition of all trust monies.

#### Response

We concur and have implemented these recommendations. Our Secured Tax Roll (STR) system keeps nine years of transaction data. Our practice has been to retain the public auction sales books for five years after the completion of the sale. We have created and will now maintain a file on all forfeited funds for five years after escheatment. In addition, the UPS enhancements assist us with researching, dispositioning, and transferring trust monies.

#### Recommendations

6. Assign two employees to open mail and record receipts, and ensure that all checks are immediately restrictively endorsed upon receipt.
7. Adequately separate cash handling duties for the Estate of Deceased Persons Fund.

#### Response

We concur and have implemented these recommendations. We reviewed our internal controls for the Estate of Deceased Persons Fund and implemented appropriate corrective actions. As the volume of the checks received represent only 10% of the mail received for the Division and it is not always obvious which mail contains checks, it is not practical to open all the mail in dual custody. However, secretarial staff not involved in the accounting of the Estate of Deceased Persons Fund, have been assigned to open the mail that may contain checks in dual custody (e.g., mail received from attorneys or addressed to the attention of the Estates of Deceased Unit), ensure all checks payable to the County are immediately restrictively endorsed to the County of Los Angeles, and maintain a log of the checks received. Due to the limited staff in the unit, staff that prepare deposit permits, create and modify the accounts in the subsidiary ledgers and receive and maintain documentation for disbursements perform reconciliations. However,

Mr. John Naimo  
May 14, 2015  
Page 4

we have compensating controls in place, details of which we have provided to the Audit Division.

Recommendation

8. Treasurer and Tax Collector management maintain each trust fund's originating documentation that explains its purpose and authority.

Response

We concur and have implemented this recommendation. We maintain each trust fund's originating documentation, which explains its purpose and authority. We now have an accurate and complete inventory of all our trust funds, which notes each trust fund's purpose and authority. For each request from the Treasurer and Tax Collector for establishment of new funds by the Auditor-Controller Accounting Division, we maintain a copy of the trust fund's originating documentation in a permanent file.

We thank the Auditor-Controller staff for their professionalism exhibited throughout the engagement.

JK:NI:rkw

Attachment



COUNTY OF LOS ANGELES  
TREASURER AND TAX COLLECTOR  
POST OFFICE BOX 54499  
LOS ANGELES, CALIFORNIA 90054-0499



May 13, 2015

CLIENT CODE

For assistance, please call:  
1 (213) 974-2111 or 1 (888) 807-2111, or  
Visit [www.lacountypropertytax.com](http://www.lacountypropertytax.com)

Please include the following information on all correspondence:

Unidentified Payment Number:

Received Date:

Client Code:

### NOTICE OF UNIDENTIFIED PAYMENT

On , the Los Angeles County Treasurer and Tax Collector received from you a payment in the amount of , which we deposited into our bank. However, you may not have included sufficient information with the payment for us to apply the payment to an account. Most payments we receive are related to property taxes, licenses and delinquent account collections.

Within the next 15 days, please complete page 2 of this Notice with information related to the type of account you were attempting to pay or to request a refund, and return this completed Notice to the Post Office Box listed above. Please note that the filling of a false or fraudulent claim is illegal and could result in civil and/or criminal penalties.

Please keep a copy of the completed Notice for your records. If you have questions, please contact us at the telephone number listed above, during regular business hours.

**This Notice is intended only for the person(s) or entity named. Only the person(s) or entity named may respond to this Notice.**

Unidentified Payment Number:  
Received Date:  
Client Code:

I affirm and certify under penalty of perjury that I am the person(s) or an authorized officer of the entity named in this Notice, and that the following is true and correct under the laws of the State of California, that I made a payment on 04/27/2015, to the Treasurer and Tax Collector in the amount of \$583.75.

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, Zip

**APPLY PAYMENT**

I request that the Treasurer and Tax Collector apply my payment as indicated below:

Account Type	Information Required
Secured property taxes	Assessor Identification Number: a 10 digit number assigned to each piece of real property. This number is found on your Annual Tax Bill. Fill in Assessor Identification Number below: <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>
Unsecured property taxes	Roll Year and Bill Number: a 4 digit year and an 8 digit number found on the Unsecured Property Tax Bill. Fill in Roll Year and Bill Number below: Roll Year <div style="border: 1px solid black; width: 40px; height: 15px; display: inline-block;"></div> Bill Number <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div>
Business License	Account Number: a 10 digit number found on the Business License Bill above the licensee name. Fill in Account Number below: <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>
Delinquent Account Collections	Account Number: an 8 digit number found on the Delinquent Account Collection Bill. Fill in Account Number below: <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>
Public Health License	Business Code and Account Number: a 10 digit number found on the Public Health License Bill above the licensee or permittee name. Fill in Business Code and Account Number below: <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>
Other (Specify)	

**REQUEST REFUND**

I request that the Treasurer and Tax Collector refund the payment, made payable to the person(s) or entity named in this Notice and mailed to the address indicated above. I understand that this refund does not dismiss or discharge any outstanding billings that I may owe the County of Los Angeles (Please check box.)