



JOSEPH KELLY
TREASURER AND TAX COLLECTOR

COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 437
LOS ANGELES, CALIFORNIA 90012
TELEPHONE: (213) 974-2077 FAX: (213) 680-3633



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PROPERTY TAX PORTAL
LACOUNTYPROPERTYTAX.COM

April 1, 2016

Mr. William Filion
38857 10th St. West
Palmdale, California 93551

Dear Mr. Filion:

ASSESSOR'S IDENTIFICATION NUMBER 3004-007-010 TAX SALE 2012A - ITEM NUMBER 5174

On February 23, 2016, at a public hearing of the County Board of Supervisors (Board), following Item 14 - recommendation for the Chief Executive Office to explore options to address the County's homeless crisis, you addressed the Board on various matters involving House of Shalom Ministry, the organization you represent. Several of your concerns fall under the jurisdictions of both the Office of the Assessor (Assessor) and my office, the Treasurer and Tax Collector (TTC).

This letter is to provide a response to your concerns, especially those regarding the tax sale of the above-referenced property. Specifically, you stated that:

1. The County of Los Angeles declined your request for tax exemption status, and granted other entities tax exemption status by virtue of claiming church service.
2. The County of Los Angeles conducted an "illegal tax sale" on the property for which it "received \$100,000."
3. "\$30,000 property tax was owed" and "the County is holding illegally \$70,000" from the sale for which you have received no refund.

The following addresses these matters:

1. With respect to your request for tax exemption status, the Assessor independently reached out to you to address this matter. For further assistance, you may contact Mr. Dennis Wong, Principal Appraiser, with the Assessor's Special Investigations Unit at (213) 974-2755 or dewong@assessor.lacounty.gov.

2. With respect to your allegation of an illegal sale, the California Revenue and Taxation Code (R&TC) Section 3691 states that "five years or more, or three years or more in the case of nonresidential commercial property, after the property has become tax defaulted, the tax collector shall have the power to sell and shall attempt to sell in accordance with Section 3692 all or any portion of tax-defaulted property that has not been redeemed."

The property was tax defaulted since 2005 and became subject to the Tax Collector's power to sell in 2010. In accordance with R&TC Section 3701, on August 31, 2012, the TTC sent Official Notices of Auction via Certified Mail with Return Receipt Requested to the last known mailing address, in care of Janice Filion and William Filion, at 2171 West Williams Ave. 152, Fallon NV, 89406-2612. The United States Post Office returned both Return Receipt Cards signed "Bill Filion." In addition, in accordance with R&TC Section 3704.7, on September 21, 2012, the County Sheriff served notice by personal contact upon an individual residing at the property, who indicated he/she was a tenant. Since the TTC met all statutory notification and publication requirements in conducting the auction and sale of this property, the sale is valid.

3. With respect to your request for a refund, there is no pending "refund". When the TTC offers property at auction and the property sells for more than the minimum bid (outstanding taxes and the costs of the auction), any party of interest in the property may file a claim for these funds (excess proceeds) with the County, in proportion to his or her interest. A "party of interest" is defined as any lien holder or previous owner of record holding title to all or any portion of the property. House of Shalom is a "party of interest," since they were the owner of record prior to the tax sale.

On March 22, 2016, you and Janice Filion visited our office to follow-up on the status of two pending claims for excess proceeds. You met with Sergio Marquez, Assistant Operations Chief, of my staff, who explained that the TTC received three claims for excess proceeds from House of Shalom Ministry, House of Shalom, and the City of Palmdale. Through the claim verification process, the TTC verified that House of Shalom Ministry is not the prior owner of record or lien holder, and therefore, not a party of interest. As indicated above, the prior owner of record was House of Shalom. In addition, the City of Palmdale is a party of interest by virtue of an unpaid Special Tax Lien on record at the time of the sale. Therefore, the TTC approved the claims House of Shalom and the City of Palmdale submitted, and denied the claim for House of Shalom Ministry. The TTC issued letters to all claimants on March 23, 2016, explaining that it would issue payments to them within 90 days, unless any of the claimants initiated an action in Court to overturn the TTC's decision. Enclosed is a copy of each letter the TTC sent to House of Shalom Ministry and House of Shalom.

Mr. William Filion
April 1, 2016
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Should you have any questions, you may contact Sergio Marquez, Assistant Operations Chief of my staff at (213) 974-1680 or smarquez@ttc.lacounty.gov.

Very truly yours,



JOSEPH KELLY
Treasurer and Tax Collector

JK:KG:SM:ms

Enclosure

c: Supervisor Michael D. Antonovich, Fifth District
Jeffrey Prang, Assessor
Dennis Wong, Office of the Assessor
Lori Glasgow, Executive Officer



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



JOSEPH KELLY
TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
225 NORTH HILL STREET, ROOM 130
LOS ANGELES, CALIFORNIA 90012
TELEPHONE (213) 974-7245 FAX (213) 680-3648

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March 23, 2016

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House of Shalom Ministry
c/o William Gerald Filion, Overseer
38857 10th St., West
Palmdale, CA 93551

COPY

Dear Mr. Filion:

**RE: EXCESS PROCEEDS
ASSESSOR'S IDENTIFICATION NUMBER: 3004-007-010
SALE NUMBER 2012A ITEM NUMBER 5174**

This is to inform you that your claim for excess proceeds resulting from the sale of the above-referenced property at the Tax Collector's Public Auction held on October 22, 2012 has been denied as of the date of this letter.

After careful review of our records, your claim is denied because you were not a lienholder or previous owner of record (party of interest) prior to the recordation of the Tax Deed to the Purchaser of Tax-Defaulted Property (Tax Deed) pursuant to California Revenue and Taxation Code Section 4675. The previous owner prior to sale was House of Shalom, per a Grant Deed under instrument number 96-1375909, recorded August 23, 1996.

If you do not agree with our denial, you have **90 days from the date of this letter to file legal action with the Superior Court. Otherwise, the excess proceeds will be released to all approved claimants pursuant to California Revenue and Taxation Code Section 4674.** If any action or proceeding is filed, the Treasurer and Tax Collector's Office must be notified in writing immediately.

Should you have questions, please contact the Excess Proceeds Unit at (213) 974-7245, Monday through Friday, between the hours of 8:00 a.m. to 5:00 p.m.

Very truly yours,

JOSEPH KELLY
Treasurer and Tax Collector

Belen Panganiban
Belen Panganiban
Tax Defaulted Land Section
Secured Property Tax Division

7012 3050 0001 7570 3461



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



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March 23, 2016

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COPY

House of Shalom
c/o Janice Carol Filion, President
38857 10th St., West
Palmdale, CA 93551

Dear Ms. Filion:

**EXCESS PROCEEDS
ASSESSOR'S IDENTIFICATION NUMBER: 3004-007-010
SALE NUMBER 2012A ITEM NUMBER 5174**

This is to inform you that your claim for excess proceeds resulting from the sale of the above-referenced property at the Tax Collector's Public Auction held on October 22, 2012 has been approved for the amount of \$59,293.09.

The distribution was according to the California Revenue and Taxation Code Section 4675. The excess proceeds is distributed in order of priority of parties of interest who submitted a claim prior to expiration of one year following the recordation of the tax collector's deed to the purchaser.

If you do not agree with our approval, you have **90 days from the date of this letter to file legal action with the Superior Court. Otherwise, the excess proceeds will be released to all approved claimants pursuant to California Revenue and Taxation Code Section 4674.** If any action or proceeding is filed, the Treasurer and Tax Collector's Office must be notified in writing immediately.

Should you have questions, please contact the Excess Proceeds Unit at (213) 974-7245, Monday through Friday, between the hours of 8:00 a.m. to 5:00 p.m.

Very truly yours,

JOSEPH KELLY
Treasurer and Tax Collector

7012 3050 0001 7570 3454

Belen Panganiban
Belen Panganiban
Tax Defaulted Land Unit
Secured Property Tax Division