



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

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September 15, 2010

Mr. Pedro Carrillo, Interim CAO
City of Bell
6330 Pine Ave
Bell, CA 90201

Dear Mr. Carrillo:

Under Assembly Bill 900 (AB900), which was signed into law on September 13, 2010, the Los Angeles County's Auditor-Controller Department is tasked with refunding City of Bell (Bell) taxpayers excess pension override taxes, collected and distributed, for the tax years 2007-08, 2008-09 and 2009-10. In preparation for issuing the refunds, we calculated the total amount to be refunded to all Bell taxpayers as \$2,935,000 (inclusive of interest).

Additionally, we have identified 4,772 property owners who have continuously owned and paid property taxes throughout all three years. Please note that when we receive the \$2,935,000 from Bell, my office will be able to issue refunds to these property owners within one week.

The remaining 1,258 properties have changed ownership within the last three years, which requires my office to prorate refunds between current and previous property owners. We anticipate further research is necessary to obtain current addresses for taxpayers who sold their properties within the last three years. We also estimate that the proration of refunds may take up to 30 days.

As you are aware, Bell taxpayers have been anticipating tax refunds for several weeks. With the signing of AB900, my office is receiving a growing volume of inquiries from Bell property taxpayers asking when they will receive refunds. Although AB900 permits Bell to pay the County as late as December 31, 2010, we urge you to expedite this action. The County is not authorized, nor in the position, to make refunds without receiving the related fund transfers from Bell.

To satisfy our mutual responsibilities under AB900, we request that you provide us with a payment schedule identifying the time frame in which Bell will make its required AB900 fund transfers to the County. The refund process to Bell taxpayers is a high

Mr. Pedro Carrillo
September 15, 2010
Page 2

priority for Los Angeles County. We have taken necessary actions to ensure the timeliness and accuracy of the disbursements and we look forward to your cooperation. If you have any questions, please contact Arlene Barrera, Property Tax Division Chief, at (213) 974-8361.

Very truly yours,



Wendy L. Watanabe
Auditor-Controller

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c: Los Angeles County Board of Supervisors
Honorable John Chiang, State Controller
William T Fujioka, Los Angeles County Chief Executive Officer
Jamie Casso, City of Bell Interim City Attorney