

John F. Rastegar

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September 17, 2014

Honorable City Council
200 N Spring ST Room #395
Los Angeles, CA 90012

14-0259

Hand Deliver

Dear Honcrable City Council,

Re: Meter #49117032, 10735 le Conte Ave., Los Angeles, CA 90024, APPEAL

Greetings, I am attaching the ruling of the IRS for penalty and interest code section 6651(a)(2), a(3) and (d)(1) regarding late payments and interest payments IRC Section 6601. Please, per IRS code, ruling and regulation, add interest and late payment to big amount that I've paid extra to Dept. of Sanitation charged me for their negligence since 2002.

With great thanks,


John F. Rastegar

CC: Bureau of Sanitation

CC: Red Law, LLP

CC: Board of Public Works

BA - [illegible]

CL - [illegible]

SEP 18 10 31 AM '14

CL - [illegible]

Taxpayer Identification Number:

XX-XXX9054

Case Reference Number:

0439530157

Penalty and Interest

The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalty and interest, please call the telephone number listed on the front of this notice/letter.

Paying Late - Internal Revenue Code Sections 6651(a)(2), a(3) and (d)(1)

We charge a late payment penalty of 1/2 percent of the tax owed for each month or part of a month the tax remains unpaid from the due date, up to a maximum of 25 percent of the tax due. The 1/2 percent increases to 1 percent for each subsequent month or part of a month if the tax remains unpaid 10 days after the IRS issues a notice of intent to levy.

Interest - IRC Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing, late payment, over or understating valuations, and substantially understating the tax you owe. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

Corporate Interest - We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (income, employment, excise, etc.) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

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January 23, 2014

Honorable City Council
200 N Spring ST Room #395
Los Angeles, CA 90012

Via Fax, Mail & UPS
Fax: 213.485.4269
2 pages

Dear Honorable City Council,

Re: Meter #49117032, 10735 le Conte Ave., Los Angeles, CA 90024, APPEAL

Greetings, I received letter dated January 16, 2014 from Enrique C. Zalvidar, director of Sanitation and Lisa B. Mowery, P.E., Division Manager. Regretfully, I am fully disagreeing with the decision of the board. I would like to inform you that in 2002. I bought subject property; I understood we have big size of the landscape area over 3,000 sq. ft., plus sidewalk grass for irrigation. Your good office recommended and approved for installation of 2nd water meter for sole irrigation of landscaped area and reducing the cost of water. I PAID A BIG AMOUNT OF MONEY ONLY FOR BUYING AND INSTALING 2nd METER FOR THE IRRAGATION OF LANDSCAPE AREA. As your office reviewed, inspected my property and confirmed that this use of water was not tributary to the sewer and it was exempt from the SSC. SINCE DAY ONE OF USE "2002". Under these circumstances that your office inappropriately, unreasonably and neglectfully charged me extra amount of the money; I would like a returned difference of 11 years extra money that was charged to me unfairly. I am sending copy of this letter to my attorneys in order that if this unfair decision by Bureau of Sanitation and Board of the Public Works is not considered by City of Los Angeles council then, I will start legal action for all unfair extra charges during last 11 years plus interest and attorney's fees.

P.S. It is my legal right to request refund extra money that was charged to me unfairly plus interest at the legal rate from first date of embezzling "2002", plus about one year communication with different departments, spending the time, mental suffering and emotional distress.

Respectfully,



John F. Rastegar

CC: Bureau of Sanitation

CC: Board of Public Works

CC: Red Law, LLP