

CLAIRE BARTELS  
DIRECTOR of FINANCE  
CITY TREASURER

CITY OF LOS ANGELES  
CALIFORNIA

OFFICE OF FINANCE  
200 N. SPRING ST.  
ROOM 201 – CITY HALL  
LOS ANGELES, CA 90012

(213) 978-1774



ERIC GARCETTI  
MAYOR

December 17, 2019

The Honorable City Council of the City of Los Angeles  
Room 395, City Hall  
200 North Spring Street  
Los Angeles, CA 90012

**REPORT RE:  
OFFICE OF FINANCE RECOMMENDATION TO APPROVE  
REFUND CLAIM FILED BY WESTFIELD TOPANGA OWNER LLC**

The Office of Finance is recommending approval to pay the refund claim filed by Westfield Topanga Owner LLC for the amount of \$68,234.48. As determined by audit, the taxpayer erroneously paid, which resulted in the refund amount.

The Office of Finance recommends payment in the amount of \$68,234.48 plus accumulated interest. In compliance with Section 21.07(d) LAMC, interest shall be paid on the refund amount from the date of filing the claim until the payment issue date. Daily interest of \$13.46 shall continue to accrue on this claim until the date the refund is paid. Upon approval by the City Council, the demand will be drawn from Fund 100, Department 62, Revenue Source 3081 (Business Tax). Additional information regarding the refund claim is on the attachment.

Should you have any questions or require additional information, please contact Adrine Temuryan, Chief Tax Compliance Officer I of the Billing and Collection Division at (213) 978-1781.

Sincerely,

A handwritten signature in blue ink that reads 'Claire Bartels'. The signature is written in a cursive, flowing style.

Claire Bartels  
Director of Finance / City Treasurer

Attachment

**AN EQUAL OPPORTUNITY-AFFIRMATIVE ACTION EMPLOYER**

**CLAIM FOR REFUND REPORT  
(SECTION 22.12 LAMC)**

**NAME/ADDRESS OF CLAIMANT**

Westfield Topanga Owner LLC  
6600 Topanga Canyon Blvd  
Canoga Park, CA 91303-2609

File No.:	362815639
Date Filed:	July 12, 2017
Amount Requested:	\$ 68,234.48
Estimated Interest (07/12/2017 - 12/31/2019)	<u>\$ 4,479.92</u>
Estimated Amount to be Refunded:	<u>\$ 72,714.40</u>

**BASIS OF CLAIM AND SUMMARY**

Business Tax Overpayment

<u>Business Tax</u>	<u>Period</u>	<u>Overpayment</u>
Section LGR2	2017	\$ 68,234.48 Credit
	<b>Total</b>	<b><u>\$ 68,234.48 Credit</u></b>