

ATTACHMENT 1

August 29,2021

County of Santa Barbara
Treasurer-Tax Collector
105 E. Anapamu Street # 109
Santa Barbara, CA 93101

ATTN:

Harry E. Hagen
Treasurer-Tax Collector
Public Guardian

To Whom it may concern:

My name is Timothy A. Gault, Sr. My wife Sandi and I have owned our home in Summerland for 32 years. We purchased the residence located at 2525 Emerson Street in June of 1989. This property has been our permanent residence for 26 of those years. We raised our three Sons in the home. They attended both private and public schools in Santa Barbara Including UCSB. My wife and I both love our home and plan and desire to maintain our residence for as long as we can.

In July of 2013 I suffered a cerebral hemorrhage and was hospitalized for 10 days in an Intensive Care Unit at Holy Cross Hospital in Northridge. I was very lucky to be able to walk out of the hospital above ground. I was fairly stabilized when I left the hospital, however, I have been challenged with a number of cognitive deficits. I was unable to continue my orthodontic practice and was forced into an abrupt and early retirement. In 2014 we faced foreclosure on our Summerland residence. We were able to save our home with some creative refinancing however we have been facing many continued financial challenges.

In 2005, when our sons graduated from UCSB and went back east to chase their careers, we were contacted by Santa Barbara Luxury Rentals to manage and operate their vacation rental business (Graham & Sara Farrar were the owners of that company.) After that, we had a couple of long-term renters on the property. When our last tenant moved out, we were solicited by Paradise Retreats of Santa Barbara to allow them to manage and operate their short-term rental business. (Theo Kracke, Owner & Operator) They operated the property for a short time. After the fire of 2018 we used the home to shelter some of the fire victims as they recovered from their loss and damaged lives.

I have included a list of all gross payments received from all operators for the years 1989 thru the present. This includes two separate stints when the property was managed and operated by respected and knowledgeable managers. Graham Farrar and Theo Kracke. Neither of them did not collect any taxes from their booked guests. They both stated that there were no taxes collected in the unincorporated part of the Santa Barbara County. As operators, I trusted their experience and knowledge.

In January of 2018 we housed families who were victims of the Thomas Fire for about a year. At the end of that time, we again were faced with having to give up our property for sale. For us to pay our taxes and preserve our home, we decided to try renting the home again. this time by ourselves. I personally did the housecleaning, washed, dried, and folded all the laundry, prepped the home, booked the guest, and provided hospitality.

My wife, who works fulltime in Santa Clarita, and I, have no former personal experience in operating a short-term rental property. I tried the best I could to model the former companies' business patterns and hoped for the best. I was unaware, we were not informed, and had no previous experience or knowledge of a newly adopted tax requirement. We did not realize that there had been changes in the local tax code.

We received the "First Notice" from the Santa Barbara Co. Tax Collector's office on November 10th, 2020. I immediately took the necessary actions to collect and deliver to the County the TOT tax from our guests.

I am in my 70th year. I have been affected with cognitive disabilities as a result of a serious cerebral hemorrhage I suffered in 2013. I love Santa Barbara. I love our property in Summerland. For the past 32+ years we have always paid our Santa Barbara Co. taxes in a diligent and timely manner including forwarding the TOT tax immediately after we received our First Notification. I am proud to be of service to help collect and pay taxes to the county, from the use of our property.

I would like to request a hearing with the Santa Barbara County Tax Board to discuss this pernicious and unfair penalty that is being requested from your department. I am confident moving forward that our years of building and maintaining our home in Summerland will continue to produce significant resources and taxes for our community. We love Santa Barbara and we wish to see it grow & prosper.

Sincerely,

Tim & Sandi Gault
2525 Emerson Street
Summerland, California

~~TREASURER-TAX COLLECTOR~~

HARRY E. HAGEN
CPA, CPFA, CPFO, CFIP, CGIP, ACPFIM
Treasurer – Tax Collector
Public Administrator – Public Guardian

KIMBERLY A. TESORO
CPA, CPFO, CFIP, CGIP
Assistant Treasurer – Tax Collector
Public Administrator – Public Guardian

DAN A. CHANDLER, CPA, CFIP, CGIP
Chief Investment Officer



105 E. Anapamu Street, Room 109
Santa Barbara, CA 93101-2062
Administration: (805) 568-2490
Property Tax: (805) 568-2920
Fax: (805) 568-2488

511 E Lakeside Parkway, Santa Maria
Telephone: (805) 346-8330
Fax: (805) 346-8331

Mailing Address:
Post Office Box 579
Santa Barbara, CA 93102-0579

November 10, 2020



First Notice

Timothy & Sandra Gault
PO Box 1019
Summerland, CA 93067

RE: Collection of Transient Occupancy Tax (TOT)
Short Term Rental – 2525 Emerson St, Summerland, CA 93067

Dear Mr. & Mrs. Gault:

It has come to our attention that you intend to rent lodging to individuals at 2525 Emerson St in Summerland, California for periods of thirty (30) consecutive days or less. Because this address is located in the unincorporated area of Santa Barbara County, article II of Santa Barbara County Code Chapter 32 requires that the proprietor, which is defined as the "Operator," collect and remit the Transient Occupancy Tax (TOT) to our office.

In order to meet this requirement, operators must file a Transient Occupancy Tax Application for Certificate Registration within thirty days after commencing business. Please complete the enclosed application and return it to our office. We will process your application, issue you a TOT certificate and send additional information on the collection of TOT.

A copy of Article II of Chapter 32 of the Santa Barbara County Code can be found at the following link:
https://library.municode.com/ca/santa_barbara_county/codes/code_of_ordinances.

If you have additional questions concerning transient occupancy tax, please contact me at (805) 568-2927.
Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Rian Diep".

Rian Diep
County of Santa Barbara
Treasurer-Tax Collector

Enclosure: TOT Certificate Application & TOT FAQ

21 Cal.Rptr.3d 396 (2004)
124 Cal.App.4th 739

CITY OF VACAVILLE, Plaintiff and Respondent,
v.
Ron PITAMBER et al., Defendants and Appellants.

- BEST WESTERN
- PRIOR YEARS IN BUSINESS
AS OPERATOR

No. A104634.

Court of Appeal, First District, Division One.

November 8, 2004.

Review Denied March 2, 2005. [1]

398 *398 Gerald L. Hobrecht, City Attorney, Vacaville, CA, for Plaintiff and Respondent City of Vacaville.
Frank Weiser, Los Angeles, CA, for Defendants and Appellants Ron Pitamber and Best Western Heritage Inn.

NO PRIOR EXPERIENCE w/ TOT
COMPLAINT w/ AU RETURN
32 YEARS of TAX Pmts
NEW REVENUE 20K-25K
YR

397 *397 MARCHIANO, P.J.

The City of Vacaville (the City) imposes a duty on hotel owners to collect and remit to the City a transient occupancy tax as authorized by Revenue and Taxation Code section 7280. [1] (Vacaville Mun. Code §§ 3.16.010-3.16.120(VMC).) Ron Pitamber, operator of the Best Western Heritage Inn (Best Western), refused to comply with the City's audit request for records used to compute the tax. The superior court ordered compliance and Pitamber and Best Western appealed. [2] We agree with the reasoning and holding in Patel v. City of Gilroy (2002) 97 Cal.App.4th 483, 118 Cal.Rptr.2d 354 (Gilroy) and affirm.

BACKGROUND

The City had conducted regular compliance reviews of Best Western in 1993 and 1997 without incident. In March of 2003, the City's auditor notified Best Western of its intent to conduct another periodic audit of the records of Best Western.

This time, Pitamber's counsel notified the City that under the authority of City of San Bernardino Hotel/Motel Assn. v. City of San Bernardino (1997) 59 Cal. App. 4th 237, 69 Cal.Rptr.2d 97 (San Bernardino), Best Western was not obligated to disclose its books and records to the City. On April 25, 2003, the City's finance manager notified Pitamber that the City intended to issue a subpoena for inspection of Best Western's records.

On April 29, 2003, the City Council authorized the mayor to issue a subpoena pursuant to Government Code sections 37104-37105, directing Best Western's custodian of records to appear before the City Council and produce the relevant books and records. [3] Best Western's counsel responded with a letter asserting legal challenges to the subpoena and the transient occupancy tax ordinance itself. When Best Western did not comply with the subpoena, the Mayor of Vacaville, pursuant to section 37106, notified the superior court of Best Western's failure to appear.

399 *399 On June 20, 2003, the superior court issued an order directing Pitamber to show cause why he should not comply with the subpoena. Pitamber responded with a brief arguing that the ordinance was unconstitutional and that the subpoena was unauthorized. The City filed a response and Pitamber filed a supplementary response

challenging the superior court's jurisdiction.^[4]

Following a hearing, the court issued its decision ordering Best Western and Pitamber to comply with the subpoena. The court determined that the ordinance was not unconstitutionally vague, the subpoena was not overbroad, and the City Council had the authority to issue the subpoena, citing Gilroy, supra, 97 Cal.App.4th 483, 118 Cal.Rptr.2d 354. Best Western and Pitamber appeal, contending that the subpoena and the ordinance are invalid.

DISCUSSION

Pitamber contends that the ordinance is unconstitutionally vague on its face and as applied in this case. He also contends that the ordinance violates due process and that the City Council was not authorized to issue the subpoena. We find the Vacaville ordinance to be almost identical to the ordinance considered in Gilroy, supra, 97 Cal.App.4th 483, 118 Cal.Rptr.2d 354 and will affirm the superior court's decision.

Standard For Facial Challenges to Unconstitutional Statutes

The majority opinion in United States v. Salerno (1987) 481 U.S. 739, 745, 107 S.Ct. 2095, 95 L.Ed.2d 697 (Salerno) explained the standard for reviewing facial constitutional challenges to statutes as follows. "A facial challenge to a legislative Act is, of course, the most difficult challenge to mount successfully, since the *challenger must establish that no set of circumstances exists under which the Act would be valid*. The fact that [a statute] might operate unconstitutionally under some conceivable set of circumstances is insufficient to render it wholly invalid, since we have not recognized an 'overbreadth' doctrine outside the limited context of the First Amendment." (Italics added.)

Pitamber contends that Salerno is not applicable and that the plurality opinion in Chicago v. Morales (1999) 527 U.S. 41, 119 S.Ct. 1849, 144 L.Ed.2d 67 (Morales) provides the correct standard. Morales determined that a gang loitering ordinance that reached "a substantial amount of innocent conduct," was unconstitutional on its face without deciding if the ordinance was vague in every application. (*Id.* at p. 60, 119 S.Ct. 1849.)

Pitamber's argument was rejected in Hotel & Motel Ass'n of Oakland v. City of Oakland (2003) 344 F.3d 959, where the court stated: "Until a majority of the Supreme Court directs otherwise, a party challenging the facial validity of an ordinance on vagueness grounds outside the domain of the First Amendment must demonstrate that the enactment is impermissibly vague in all of its applications." (*Id.* at p. 972.) Similarly, the California Supreme Court has repeatedly employed the Salerno standard. (See, e.g., People ex rel. Gallo v. Acuna (1997) 14 Cal.4th 1090, 1116, 60 Cal.Rptr.2d 277, 929 P.2d 596 ["a claim that a law is unconstitutionally vague can succeed only where the litigant demonstrates ... that the law is vague as to her or impermissibly vague in all of its applications ..."]; accord, East Bay Asian Local Development Corp. v. State of California (2000) 24 Cal.4th 693, 709, 102 Cal.Rptr.2d 280, 13 P.3d 1122 *400 [statute will not be deemed facially invalid unless unconstitutional in all of its applications].) Salerno provides the correct analysis of Pitamber's facial challenge to the ordinance.

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The Vacaville Ordinance is Not Facially Unconstitutional

Scienter Is Not A Required Element

Pitamber argues that the lack of a scienter requirement in the ordinance renders it unconstitutionally vague in that it fails to provide fair warning of what is prohibited and impermissibly delegates policy matters to law enforcement agencies.^[5]

None of the cases Pitamber cites support his argument. Pitamber argues that United States v. Bishop (1973) 412 U.S. 346, 93 S.Ct. 2008, 36 L.Ed.2d 941 (*Bishop*), requires willfulness as an element of the federal tax laws. In fact, *Bishop* only concerned the meaning of "willfully" where it was contained in specific felony and misdemeanor tax evasion statutes. (*Id.* at p. 348, 93 S.Ct. 2008.) United States v. Ragen (1942) 314 U.S. 513, 524, 62 S.Ct. 374, 86 L.Ed. 383, cited for the proposition that a statute without a scienter requirement is a "trap for those who act in good faith," was a prosecution for willfully attempting to evade federal income tax provisions. The courts actual quote was: "On no construction can the statutory provisions here involved become a trap for those who act in good faith." Grayned v. City of Rockford (1972) 408 U.S. 104, 107-109, 92 S.Ct. 2294, 33 L.Ed.2d 222, concerned an anti-noise ordinance that was not held to be vague, and an ordinance prohibiting picketing that violated the equal protection clause. The court stated generally that vague laws fail to give notice of what conduct is prohibited.

No rule requires scienter as a necessary element of every law imposing criminal penalties. "It is an established principle that every true crime (as distinguished from 'regulatory' or 'public welfare' offenses) ordinarily requires a general criminal intent or 'mens rea.'" (1 Witkin & Epstein, Cal.Criminal Law (3d ed. 2000) Elements, § 1, p. 198.) Statutes imposing taxes are regulatory statutes. "[I]n the collection of taxes, the importance to the public of their collection leads the [L]egislature to impose on the taxpayer the burden of finding out the facts upon which his liability to pay depends, and meeting it at the peril of punishment." (People v. Allen (1993) 20 Cal.App.4th 846, 854-855, 25 Cal.Rptr.2d 26 [quoting from United States v. Ballint (1922) 258 U.S. 250, 252, 42 S.Ct. 301].) "Where an affirmative act is involved, imposition of liability without proof of guilty intent or knowledge is constitutionally proper." (1 Witkin & Epstein, Cal. Criminal Law, *supra*, Elements § 19, p. 224.)

The Definitions Are Sufficiently Clear

Pitamber argues that the VMC's "definitional structure is patently circular." He refers to the flaws in the ordinance in San Bernardino, supra, 59 Cal.App.4th 237, 69 Cal.Rptr.2d 97. The ordinance in this case does not suffer from the same problems. He argues that "hotel" is defined as a structure that furnishes lodging to a transient, that "transient" is defined as someone who obtains occupancy in a hotel and "occupancy" is defined as obtaining possession for dwelling or lodging purposes.

*401 The Vacaville ordinance contains the following definitions. The definition of "hotel" is: "any structure or any portion of any structure that is occupied or intended or designated for occupancy by transients for dwelling, lodging or sleeping purposes, including any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location or other similar structure or portion thereof." (VMC § 3.16.010A.)

"Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days or less.... Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days (30) has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy." (VMC § 3.16.010G.)

"Occupancy" means the use or possession or the right to the use or possession of any room or rooms or portion thereof in any hotel for dwelling, lodging or sleeping purposes." (VMC § 3.16.010B.)

The problem in San Bernardino, supra, 59 Cal.App.4th 237, 69 Cal.Rptr.2d 97 was that the definitional sections of the ordinance were so confusing that they failed to give adequate notice of what conduct was required. For example, the ordinance defined "hotel" as a structure designed for occupancy on a transient basis for 30 days or less, but also defined "transient" as a person exercising occupancy for 90 days or less. The court determined that the ordinance in that case was unclear for a number of reasons, including the definitional conflict. (*Id.* at pp. 249-250, 69 Cal.Rptr.2d 97.) The Vacaville ordinance does not use the conflicting definitions at issue in the San Bernardino case.

The Vacaville ordinance is almost identical to the ordinance reviewed in Gilroy, supra, 97 Cal.App.4th 483, 487, 118 Cal.Rptr.2d 354. Pitamber's argument in this case is identical to the argument rejected by the Gilroy court. (*Id.* at pp. 487-488, 118 Cal.Rptr.2d 354.) As that court noted, a party challenging an ordinance for vagueness must demonstrate that the ordinance is vague in "all of its applications," not just in some hypothetical possibility not applicable to the appellant. (*Id.* at p. 488, 118 Cal.Rptr.2d

354.) Unlike the ordinance in San Bernardino, supra, 59 Cal.App.4th 237, 69 Cal.Rptr.2d 97, this ordinance, like the one in Gilroy, clearly states that a guest is a transient until the first 30 days have passed if he or she has no written agreement. The definitions in the Vacaville ordinance are not vague.

The Exemption Section Is Not Vague

Pitamber argues that VMC section 3.16.021, setting out exemptions from the tax is unclear as to who is exempt from the tax, citing a comment in the Gilroy case to the effect that the similarly worded exemption provision in that case "hardly a model of clarity in exempting whoever is 'beyond the power of the city to impose the tax.'" (Gilroy, supra, 97 Cal.App.4th at p. 491, 118 Cal.Rptr.2d 354.) Like the Gilroy ordinance, the Vacaville provision also states that no tax shall be imposed upon "[a]ny person as to whom, or any occupancy as to which, it is beyond the power of the city to impose the tax." [§] *402 However, we agree with the Gilroy court that some imprecision in an ordinance does not offend due process where the language "sufficiently warns of the proscribed conduct when measured by common understanding and experience...." (Gilroy, at p. 491, 118 Cal.Rptr.2d 354.) There was no confusion based on this provision in this case, and the wording of the provision does not make it "impossible for a hotel operator to comply with his or her duty to collect the transient occupancy tax or ... [promote] arbitrary enforcement of the law." (*Ibid.*)

The Subpoena Was Not Overbroad

Pitamber notes that the ordinance specifies a limited category of records that must be maintained, but argues that the legislative subpoena issued to him was "considerably broader." [¶] The ordinance states that the records to be kept are not limited to those listed, but include "all records as may be necessary to determine the amount of such tax...." (VMC § 3.16.090.) Pitamber identifies only two items in the subpoena that were not listed specifically in the ordinance: the number of complimentary rooms issued; and "[r]oom records supporting the allocation of charges among the various revenue sources (room, meals, etc.) for package promotions."

De La Cruz v. Quackenbush (2000) 80 Cal.App.4th 775, 96 Cal.Rptr.2d 92 and New York v. Burger (1987) 482 U.S. 691, 107 S.Ct. 2636, 96 L.Ed.2d 601, cited by Pitamber as support for his claim that the subpoena is not a constitutionally adequate substitute for a warrant are not applicable here. Both cases involved the appropriate criteria for inspections by administrative agencies that were carried out without a warrant or subpoena.

The Vacaville ordinance gives an operator notice that he or she must retain records relating to payment of the tax including name of the guest, rate charged, tax collected and other relevant information. (VMC § 3.16.090.) Furthermore, the ordinance contains a formula for a reduced tax in cases where occupancy is provided free of charge, for a reduced rate, or in exchange for promotional or marketing purposes. (VMC § 3.16.020.) The subpoena was not overly broad and did not violate the due process clause by requiring records that would have supported a reduced tax.

Holding the Operator Responsible for Collecting Tax Is Not Unconstitutional

Pitamber contends that because the ordinance clearly states that the transient occupant is responsible for paying the tax and the operator is only responsible for collecting it, the due process clause prohibits the City from collecting unpaid tax from the operator. He cites Heiner v. Donnan (1932) 285 U.S. 312, 326-327, 52 S.Ct. 358, 76 L.Ed. 772 for the general proposition that a taxing statute may be so arbitrary as to offend the principles of due process. The Heiner court was discussing *403 Hooper v. Tax Commission (1931) 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248, where a Wisconsin statute added a wife's income to that of the husband when computing the husband's income tax. The high court determined that since the wife's income was her separate property, the state had no power to measure the husband's tax in part by the wife's income.

This case is not similar, as no one's tax liability is added to the computation of Pitamber's taxes. He is merely designated as the collector of taxes, and is responsible for remitting such collected taxes to the City. Making that designation does not offend the due process clause.

The Subpoena Is Authorized By Section 37104

Piamber argues that a legislative subpoena may not be issued unless there is a legislative proceeding pending before the City Council. He argues that the tax audit in this case was merely an administrative matter that was not pending before the City Council. Section 37104 provides: "The legislative body may issue subpoenas requiring attendance of witnesses or production of books or other documents for evidence or testimony in any action or proceeding pending before it." The statute is not limited to any specific type of proceeding.^[8]

Our Supreme Court explained the breadth of a legislative investigation of matters within the scope of the agency's regulatory powers in *Connecticut Indemnity Co. v. Superior Court* (2000) 23 Cal.4th 807, 98 Cal.Rptr.2d 221, 3 P.3d 868 (*Connecticut Indemnity*). In that case, a city council was investigating toxic contamination of the water supply for the purpose of obtaining information regarding insurance coverage and responsibility for the contamination. The court explained: "The legislative subpoena power is broad. [Citation.] As the United States Supreme Court observed ... the legislative 'power of inquiry — with process to enforce it — is an essential and appropriate auxiliary to the legislative function.' [Citations.]" (*Id.* at p. 813; 98 Cal.Rptr.2d 221, 3 P.3d 868.) The court concluded: "[C]ontrolling authority establishes that a city may issue legislative subpoenas when it has been authorized by ordinance or similar enactment to do so, when issuance of the subpoenas serves a valid legislative purpose, and when the witnesses or material subpoenaed are pertinent to the subject matter of a legislative investigation." (*Id.* at p. 810, 98 Cal.Rptr.2d 221, 3 P.3d 868.) Piamber argues that (*Connecticut Indemnity*), does not expressly authorize a city council to use its subpoena power to "enforce ordinary administrative matters that are not pending before it." But (*Connecticut Indemnity*), concerned a city council's investigation of a matter within its legitimate functions as a legislative body. No formal proceeding was pending in (*Connecticut Indemnity*), but the Supreme Court approved the use of the administrative subpoena to assist the city in its investigation.^[9] (*Connecticut Indemnity, supra*, 23 Cal.4th at p. 810, 98 Cal.Rptr.2d 221, 3 P.3d 868.)

404 In this case, the City Council was considering the valid legislative concern of *404 carrying out the audit of an uncooperative taxpayer to determine compliance with the City's taxing ordinance. Matters relating to the investigation and enforcement of tax measures are proper legislative concerns. The Vacaville City Council, like the council in *Connecticut Indemnity*, met to consider the tax administrator's effort to obtain Piamber's cooperation with the tax audit. The City Council authorized the mayor to issue the subpoena and to apply to the superior court for enforcement of the subpoena as authorized by section 37104. These facts demonstrate that the tax audit and Piamber's refusal to comply with the subpoena were the subject of a legislative matter pending before the City Council.

"There is no constitutional objection to a system under which the heads of departments of government may compel the production of evidence for purposes of investigation, without instituting formal proceedings against the one from whom the evidence is sought or filing any charges against him." (*Brovelli v. Superior Court* (1961) 56 Cal.2d 524, 529, 15 Cal.Rptr. 630, 364 P.2d 462; see also *People ex rel. Franchise Tax Bd. v. Superior Court* (1985) 164 Cal.App.3d 526, 538, 210 Cal.Rptr. 695, [upholding subpoena duces tecum issued by Franchise Tax Board in connection with investigation of compliance with tax laws].) The City properly issued the subpoena.

CONCLUSION

The order appealed from is affirmed.

We concur: SWAGER and MARGULIES, JJ.

[*] George, C.J., did not participate therein.

[1] Revenue and Taxation Code section 7280, subdivision (a) provides: "The legislative body of any city or county may levy a tax on the privilege of occupying a room or rooms, or other living space, in a hotel, inn, tourist home or house, motel, or other lodging unless the occupancy is for any period of more than 30 days."

[2] References to Pitamber or Best Western include both appellants.

[3] Except where otherwise indicated, all statutory references are to the Government Code.

[4] Pitamber has not raised the issue of the trial court's jurisdiction on appeal.

[5] VMC section 3.16.120A provides that "[a]ny person violating any of the provisions of [the transient occupancy tax ordinance] shall be guilty of a misdemeanor and shall be punishable therefore by a fine of not more than one thousand dollars (\$1,000.00) or by imprisonment in the county jail for a period of not more than six (6) months or by both...."

[6] The ordinance also exempts "[a]ny officer or employee of the federal government or a foreign government who is exempt by reason of express provision of federal law or international treaty." The ordinance also sets out the procedure for claiming an exemption. (VMC § 3.16.021.)

[7] VMC section 3.16.090 provides that every operator liable for collection of the tax is required to keep records for not less than three years, as follows: "all records as may be necessary to determine the amount of such tax as the operator may have been liable for the collection of and payment to the city, which records the Tax Administrator shall have the right to inspect at all reasonable times. The records maintained by the operator under this section shall include, but are not limited to, the following: [¶] (a) A written report that includes daily records of all of the following: [¶] (i) name of person occupying the room; (ii) number or other identifier of the room occupied; (iii) room rate; (iv) amount charged, if any, for the occupancy; (v) amount of transient occupancy tax collected; and (vi) method of payment. [¶] (b) A written record of each occupancy charge for which an exemption is claimed, including the name of the person occupying the room, dates of occupancy, reason(s) for the exemption, and the exemption claim form...."

[8] The subpoena power has been considered a necessary adjunct of the powers reposed in the Legislature, "from the earliest times in the history of American legislation, both federal and state, and from even earlier epochs in the development of British jurisprudence." (*In re Battelle* (1929) 207 Cal. 227, 241, 277 P. 725) (explaining that the auxiliary power reposed in legislative bodies to conduct appropriate investigations, "has already been held to carry with it the power in proper cases to require and compel the attendance of witnesses and the production of books and papers by means of legal process....")

[9] Contrary to Pitamber's argument, the fact that the initial appeal of a decision of the City's tax administrator is heard by the City manager does not divest the City Council of its subpoena power.

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Schedule A - Itemized Deductions

1989

Attachment
Sequence No. 07

Name(s) shown on Form 1040

TIMOTHY A. & SANDRA L. GAULT

Your social security number

Medical and Dental Expenses		1a	1b	Total
(Do not include expenses reimbursed or paid by others.)	1a	Prescription medicines and drugs, insulin, doctors, dentists, nurses, hospitals, medical insurance premiums you paid, etc.	1a	1,636.
	b	Other. (List-include hearing aids, dentures, eyeglasses, transportation and lodging, etc.) ▶		
	2	Add the amounts on lines 1a and 1b. Enter the total here	2	1,636.
	3	Multiply the amount on Form 1040, line 32, by 7.5% (.075)	3	11,244.
(See Instructions on page 23.)	4	Subtract line 3 from line 2. If zero or less, enter -0-. Total medical and dental.	4	0.
Taxes You Paid	5	State and local income taxes	5	4,637.
	6	Real estate taxes.	6	2,886.
	7	Other taxes. (List-include personal property taxes.)▶ SEE STATEMENT 6	7	1,234.
	8	Add the amounts on lines 5 through 7. Enter the total here. Total taxes.	8	8,757.
Interest You Paid (See Instructions on page 24.)	9a	Deductible home mortgage interest (from Form 1098) that you paid to financial institutions. Report deductible points on line 10	9a	48,892.
	b	Other deductible home mortgage interest. (If paid to an individual, show that person's name and address.)▶ SEE STATEMENT 7	9b	6,599.
	10	Deductible points (See Instructions for special rules.)	10	7,910.
	11	Deductible investment interest	11	
	12a	Personal interest you paid. (See page 25.)	12a	5,574.
	12b	Multiply the amount on line 12a by 20% (.20). Enter the result.	12b	1,115.
SEE STMT 8	13	Add the amounts on lines 9a through 11, and 12b. Enter the total here. Total interest.	13	64,516.
Gifts to Charity (See Instructions on page 25.)	14	Contributions by cash or check. (If you gave \$3,000 or more to any one organization, show to whom you gave and how much you gave.) ▶	14	1,600.
	15	Other than cash or check. (You must attach Form 8283 if over \$500.)	15	
	16	Carryover from prior year.	16	
	17	Add the amounts on lines 14 through 16. Enter the total here. Total contributions.	17	1,600.
Casualty and Theft Losses	18	Casualty or theft loss(es) (attach Form 4684). (See page 26 of the Instructions.)	18	
Moving Expenses	19	Moving expenses (attach Form 3903 or 3903F). (See page 26 of the Instructions.)	19	
Job Expenses and Most Other Miscellaneous Deductions (See page 26 for expenses to deduct here.)	20	Unreimbursed employee expenses-job travel, union dues, job education, etc. (You MUST attach Form 2106 in some cases.)▶	20	
	21	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount ▶ TAX PREPARATION FEES SAFE DEPOSIT BOX	21	200.
	22	Add the amounts on lines 20 and 21. Enter the total	22	290.
	23	Multiply the amount on Form 1040, line 32, by 2% (.02). Enter the result here	23	2,998.
	24	Subtract line 23 from line 22. Enter the result. If zero or less, enter -0-	24	0.
Other Miscellaneous Deductions	25	Other (from list on page 26 of Instructions). List type and amount ▶	25	
Total Itemized Deductions	26	Add the amounts on lines 4, 8, 13, 17, 18, 19, 24, and 25. Enter the total here. Then enter on Form 1040, line 34, the LARGER of this total or your standard deduction from page 17 of the Instructions	26	74,873.

Schedule A - Itemized Deductions

Attach to Form 1040. See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

TIMOTHY A. & SANDRA L. GAULT

Your social security number

[REDACTED]

Section	Line	Description	Amount	Total
Medical and Dental Expenses	1	Medical and dental expenses. (See page 27 of the Instructions.)	1,667.	
	2	Enter amount from Form 1040, line 32	184,756	
	3	Multiply the amount on line 2 by 7.5% (.075). Enter the result	13,857.	
	4	Subtract line 3 from line 1. Enter the result. If less than zero, enter -0-	0.	0.
Taxes You Paid	5	State and local income taxes	8,243.	
	6	Real estate taxes	12,138.	
	7	Other taxes. (List-include personal property taxes.) SEE STATEMENT 6	1,059.	
	8	Add the amounts on lines 5 through 7. Enter the total		21,440.
Interest You Paid	9a	Deductible home mortgage interest paid to financial institutions and reported to you on Form 1098. Report deductible points on line 10	80,149.	
	9b	Other deductible home mortgage interest. (If paid to an individual, show that person's name and address.) SEE STATEMENT 7	13,197.	
	10	Deductible points. (See Instructions for special rules.) STMT 8	114.	
	11	Deductible investment interest (attach Form 4952 if required). (See page 28.)		
	12a	Personal interest you paid. (See page 28.) 12a 2,555	256.	
12b	Multiply the amount on line 12a by 10% (.10). Enter the result			
13	Add the amounts on lines 9a through 11, and 12b. Enter the total		93,716.	
Gifts to Charity	14	Contributions by cash or check	1,000.	
	15	Other than cash or check. (You MUST attach Form 8283 if over \$500.)		
	16	Carryover from prior year		
	17	Add the amounts on lines 14 through 16. Enter the total		1,000.
Casualty and Theft Losses	18	Casualty or theft loss(es) (attach Form 4684). (See page 29 of the Instructions.)		
Moving Expenses	19	Moving expenses (attach Form 3903 or 3903F). (See page 30 of the Instructions.)		
Job Expenses and Most Other Miscellaneous Deductions	20	Unreimbursed employee expenses-job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See Instructions.)		
	21	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount		
	22	Add the amounts on lines 20 and 21. Enter the total		
	23	Enter amount from Form 1040, line 32	23	
	24	Multiply the amount on line 23 by 2% (.02). Enter the result		
25	Subtract line 24 from line 22. Enter the result. If less than zero, enter -0-			
Other Miscellaneous Deductions	26	Other (from list on page 30 of Instructions). List type and amount		
Total Itemized Deductions	27	Add the amounts on lines 4, 8, 13, 17, 18, 19, 25, and 26. Enter the total here. Then enter on Form 1040, line 34, the LARGER of this total or your standard deduction from page 20 of the Instructions		116,156.

Schedule A - Itemized Deductions

(Schedule B is on page 2)

1991

Attachment Sequence No. 07

Attach to Form 1040. See Instructions for Schedule A (Form 1040).

Your social security number

TIMOTHY A. & SANDRA L. GAULT

Medical and Dental Expenses	1	Medical and dental expenses. (See page 38.)	SEE SCHEDULE 6	1	5,470.
	2	Enter amount from Form 1040, line 32	2	198,364.	
	3	Multiply line 2 above by 7.5% (.075)		3	14,877.
	4	Subtract line 3 from line 1. Enter the result. If less than zero, enter -0-		4	0.

Taxes You Paid	5	State and local income taxes		5	2,929.
	6	Real estate taxes		6	8,826.
	7	Other taxes. (List - include personal property taxes.) ▶ PERSONAL PROPERTY TAX	860.	7	860.
8	Add lines 5 through 7. Enter the total.		8	12,615.	

Interest You Paid	9a	Home mortgage interest and points reported to you on Form 1098		9a	74,412.
	9b	Home mortgage interest not reported to you on Form 1098. (If paid to an individual, show that person's name and address.) ▶ SEE SCHEDULE 2		9b	9,945.
Note: Personal interest is no longer deductible.	10	Points not reported to you on Form 1098. (See Instructions for special rules.)	SCH 3	10	114.
	11	Investment interest (attach Form 4952 if required). (See page 40.)		11	
	12	Add lines 9a through 11. Enter the total.		12	84,471.

Gifts to Charity	13	Contributions by cash or check	SEE SCHEDULE 4	13	1,000.
	14	Other than cash or check. (You MUST attach Form 8283 if over \$500.)	SCH 5	14	1,500.
	15	Carryover from prior year		15	
	16	Add lines 13 through 15. Enter the total.		16	2,500.

Casualty and Theft Losses	17	Casualty or theft loss(es) (attach Form 4684). (See page 40.)		17	
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Moving Expenses	18	Moving expenses (attach Form 3903 or 3903F). (See page 41.)		18	
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Job Expenses and Most Other Miscellaneous Deductions	19	Unreimbursed employee expenses - job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See instructions.)		19	
	20	Other expenses (investment, tax preparation, safe deposit box, etc.) List type and amount (See page 41 for expenses to deduct here.)		20	
	21	Add lines 19 and 20.		21	

Other Miscellaneous Deductions	22	Enter amount from Form 1040, line 32	22	23	
	23	Multiply line 22 above by 2% (.02)		23	
	24	Subtract line 23 from line 21. Enter the result. If less than zero, enter -0-		24	

Other Miscellaneous Deductions	25	Other (from list on page 41 of instructions). List type and amount		25	
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Total Itemized Deductions	26	<ul style="list-style-type: none"> If the amount on Form 1040, line 32, is \$100,000 or less (\$50,000 or less if married filing separately), add lines 4, 8, 12, 16, 17, 18, 24, and 25. Enter the total here. If the amount on Form 1040, line 32 is more than \$100,000 (more than \$50,000 if married filing separately), see page 42 for the amount to enter. 		26	96,635.
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Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 26 above or your standard deduction.

Schedule A - Itemized Deductions
 (Schedule B is on page 2)

1992

Attachment
 Sequence No. 07

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

TIMOTHY A. & SANDRA L. GAULT

Medical and Dental Expenses Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses. (See page A-1) SEE STATEMENT 7	1	3,763.
2	Enter amount from Form 1040, line 32 2 186,336.	2	186,336.
3	Multiply line 2 above by 7.5% (.075)	3	13,975.
4	Subtract line 3 from line 1. If zero or less, enter -0-	4	0.

Taxes You Paid (See page A-1)

5	State and local income taxes	5	3,567.
6	Real estate taxes (see page A-2)	6	5,790.
7	Other taxes. List - include personal property taxes ▶ PERSONAL PROPERTY TAX 1,022.	7	1,022.
8	Add lines 5 through 7	8	10,379.

Interest You Paid (See page A-2.)

9a	Home mortgage interest and points reported to you on Form 1098	9a	49,251.
9b	Home mortgage interest not reported to you on Form 1098. If paid to an individual, show that person's name and address. ▶ SEE STATEMENT 3	9b	4,500.
10	Points not reported to you on Form 1098. See page A-3 for special rules. STMT 4	10	114.
11	Investment interest. If required attach Form 4952. (See page A-3.)	11	
12	Add lines 9a through 11	12	53,865.

Gifts to Charity (See page A-3.) Caution: If you made a charitable contribution and received a benefit in return, see page A-3.

13	Contributions by cash or check SEE STATEMENT 5	13	1,180.
14	Other than cash or check. If over \$500, you MUST attach Form 8283 STMT 6	14	500.
15	Carryover from prior year	15	
16	Add lines 13 through 15	16	1,680.

Casualty and Theft Losses 17 Casualty or theft loss(es). Attach Form 4684. (See page A-4.) ▶ 17

Moving Expenses 18 Moving expenses. Attach Form 3903 or 3903F. (See page A-4.) ▶ 18

Job Expenses and Most Other Miscellaneous Deductions (See page A-4 for expenses to deduct here.)

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4.) ▶ UNIFORMS AND PROTECTIVE CLOTHING 1,430.	19	1,430.
20	Other expenses - investment, tax preparation, safe deposit box, etc. List type and amount ▶	20	
21	Add lines 19 and 20	21	1,430.
22	Enter amount from Form 1040, line 32 22 186,336.	22	186,336.
23	Multiply line 22 above by 2% (.02)	23	3,727.
24	Subtract line 23 from line 21. Enter the result. If zero or less, enter -0-	24	0.

Other Miscellaneous Deductions 25 Other - from list on page A-5. List type and amount
 ▶

Total Itemized Deductions 26 Is the amount on Form 1040, line 32, more than \$105,250 (more than \$52,625 if married filing separately)? **SEE STATEMENT 8**

- NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25. Enter the total here.
- YES. Your deduction may be limited. See page A-5 for the amount to enter.

Caution: Be sure to enter on Form 1040, line 34, the **LARGER** of the amount on line 26 above or your standard deduction.

26		26	63,491.
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Schedule A-Itemized Deductions

(Schedule B is on back)

1993

Department of the Treasury
Internal Revenue Service (T)

▶ Attach to Form 1040.

▶ See Instructions for Schedules A and B (Form 1040).

Attachment
Sequence No. 07

Name(s) shown on Form 1040

Your social security number

TIMOTHY A. AND SANDRA L. GAULT

Section	Line	Description	Amount	Total
Medical and Dental Expenses	1	Medical and dental expenses (see page A-1)		
	2	Enter amount from Form 1040, line 32	2	
	3	Multiply line 2 above by 7.5% (.075)	3	
	4	Subtract line 3 from line 1. If zero or less, enter -0-	4	0
Taxes You Paid <small>(See page A-1.)</small>	5	State and local income taxes	8,572	
	6	Real estate taxes (see page A-2)	7,977	
	7	Other taxes. (List - include personal property taxes.)		
		▶ Auto License, Net	765	
		Personal Property Tax	125	
	7		890	
	8	Add lines 5 through 7	8	17,439
Interest You Paid <small>(See page A-2.)</small>	9a	Home mortgage interest and points reported on Form 1098	48,118	
	b	Home mortgage interest not reported on Form 1098. If paid to the person from whom you bought the home, see page A-3 & show that person's name, ID no. & address		
		▶ R. E. GAULT	4,500	
		11473 RUGGIERO AVE., LVT., CA		
	9b		4,500	
10	Points not reported on Form 1098. See page A-3.	114		
11	Investment interest. If required, attach Form 4952. (See page A-3)	11		
12	Add lines 9a through 11	12	52,732	
Gifts to Charity <small>(See page A-3.)</small>	13	Contributions by cash or check	2,620	
	14	Other than cash or check. If over \$500, attach Form 8283	14	
	15	Carryover from prior year	15	
	16	Add lines 13 through 15. Enter the total.	16	2,620
	Casualty and Theft Losses	17	Casualty or theft loss(es). Attach Form 4684. (See page A-4)	17
Moving Expenses	18	Moving expenses. Attach Form 3903 or 3903F. (See page A-4)	18	0
Job Expenses and Most Other Miscellaneous Deductions <small>(See page A-5 for expenses to deduct here.)</small>	19	Unreimbursed employee expenses - job travel, union dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4)	19	
	20	Other expenses - investment, tax preparation, safe deposit box, etc.)	20	
	21	Add lines 19 and 20	21	
	22	Enter amount from Form 1040, line 32	22	
	23	Multiply line 22 above by 2% (.02)	23	
24	Subtract line 23 from line 21. If zero or less, enter -0-	24	0	
Other Miscellaneous Deductions	25	Other - from list on page A-5. List type and amount	25	0
Total Itemized Deductions	26	Is the amount on Form 1040, line 32, more than \$108,450 (more than \$54,225 if married filing separately)? ● NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25 and enter the total here. Also enter on Form 1040, line 34, the larger of this amount or your standard deduction. ● YES. Your deduction may be limited. See page A-5 for the amount to enter.	26	70,480

Schedule A-Itemized Deductions

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

Timothy A. and Sandra L. Gault

59 80 659

Section	Line	Description	Amount	Total	
Medical and Dental Expenses	1	Medical and dental expenses (see page A-1)			
	2	Enter amount from Form 1040, line 32	2		
	3	Multiply line 2 above by 7.5% (.075)			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		0	
Taxes You Paid <small>(See page A-1.)</small>	5	State and local income taxes	10,967		
	6	Real estate taxes (see page A-2)	6,610		
	7	Personal property taxes	794		
	8	Other taxes - List type and amount			
	9	Add lines 5 through 8		18,371	
	Interest You Paid <small>(See page A-2.)</small>	10	Home mortgage interest and points reported on Form 1098	49,996	
		11	Home mortgage interest not reported on Form 1098. If paid to the person from whom you bought the home, see page A-3 & show that person's name, ID no. & address <u>R.E. Gault</u> <u>11473 Ruggiero, LVT, CA</u>		
		12	Points not reported on Form 1098. See page A-3	4,500	
13		Investment interest. If required, attach Form 4952. (See page A-3)	114		
14		Add lines 10 through 13		54,610	
Gifts to Charity <small>If you made a gift and got a benefit for it, see page A-3.</small>	15	Gifts by cash or check. If any gift of \$250 or more, see pg. A-3			
	16	Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283			
	17	Carryover from prior year			
18	Add lines 15 through 17		0		
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-4.)		0	
Job Expenses and Most Other Miscellaneous Deductions <small>(See page A-5 for expenses to deduct here.)</small>	20	Unreimbursed employee expenses - job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-5.)			
	21	Tax preparation fees			
	22	Other expenses - investment, safe deposit box, etc. List type and amount			
	23	Add lines 20 through 22			
	24	Enter amount from Form 1040, line 32	24		
	25	Multiply line 24 above by 2% (.02)			
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		0		
Other Miscellaneous Deductions	27	Other - from list on page A-5. List type and amount		0	
Total Itemized Deductions	28	Is Form 1040, line 32, over \$114,700 (over \$57,350 if married filing separately)? NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also enter on Form 1040, line 34, the larger of this amount or your standard deduction. YES. Your deduction may be limited. See page A-5 for the amount to enter.		72,981	

Schedule A - Itemized Deductions

OMB No. 1545-0074

1997
Attachment
Sequence No. **07**

Treasury
Department (99)

▶ Attach to Form 1040.

▶ See Instructions for Schedules A and B (Form 1040).

Your social security number

RAY A. AND SANDRA L. GAULT

Caution: Do not include expenses reimbursed or paid by others.				
Medical Expenses	1 Medical and dental expenses (see page A-1)	1		
	2 Enter amount from Form 1040, line 33	2		
	3 Multiply line 2 above by 7.5% (.075)	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		0
Taxes You Paid	5 State and local income taxes	5	14,760	
	6 Real estate taxes (see page A-2).	6	5,084	
	7 Personal property taxes	7	465	
	8 Other taxes. List type and amount ▶	8		
	9 Add lines 5 through 8	9		20,309
Interest You Paid	10 Home mortgage interest and points reported on Form 1098	10	40,897	
	11 Home mortgage interest not reported on Form 1098. If paid to the person from whom you bought the home, see page A-3 & show that person's name, ID no. & address ▶	11		
	12 Points not reported on Form 1098. See page A-3.	12	114	
	13 Investment interest. Attach Form 4952, if required. (See page A-3)	13		
	14 Add lines 10 through 13	14		41,011
Gifts to Charity	15 Gifts by cash or check. If any gift of \$250 or more, see pg. A-3	15	935	
	16 Other than by cash or check. If any gift of \$250 or more, see page A-3. You MUST attach Form 8283 if over \$500.	16	4,450	
	17 Carryover from prior year.	17		
	18 Add lines 15 through 17	18		5,385
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-4.)	19		0
Job Expenses and Most Other Miscellaneous Deductions	20 Unreimbursed employee expenses - job travel, union dues, job education, etc. You MUST attach Form 2106 or 2106-EZ if required. (See page A-4.) ▶	20		
	21 Tax preparation fees	21		
	22 Other expenses - investment, safe deposit box, etc. List type and amount ▶	22		
	23 Add lines 20 through 22	23		
	24 Enter amount from Form 1040, line 33	24		
	25 Multiply line 24 above by 2% (.02)	25		
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		
Other Miscellaneous Deductions	27 Other - from list on page A-5. List type and amount ▶	27		
	28 Is Form 1040, line 33, over \$121,200 (over \$60,600 if married filing separately)? NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 35, the larger of this amount or your standard deduction. YES. Your deduction may be limited. See page A-5 for the amount to enter.	28	Reduction -3,831	62,850

Tim A. Gault, D.D.S. (Personal)
Transaction Detail By Account
 January 1, 1995 through September 1, 2021

	Type	Date	Name	Paid Amount
	570-Taxes			
	575-SBCo./Property			
	Check	11/30/1997	Gary L. Feramisco	2,577.95
	Check	03/31/1998	Gary L. Feramisco	2,577.95
	Check	12/01/1998	Gary L. Feramisco	2,973.57
	Check	04/01/1999	Gary L. Feramisco	2,973.57
	Credit Card Ch...	12/16/1999	Gary L. Feramisco	3,246.84
	Check	04/02/2000	Gary L. Feramisco	3,231.84
	Check	12/01/2000	Gary L. Feramisco	3,586.86
	Check	12/29/2000	Gary L. Feramisco	3,586.86
	Check	12/02/2001	Gary L. Feramisco	3,641.66
	Check	03/01/2002	Gary L. Feramisco	3,641.66
0*	Check	11/04/2002	Gary L. Feramisco	3,703.85
	Check	04/10/2003	Gary L. Feramisco	3,703.85
	Check	12/04/2003	Bernice James	3,759.27
0*	Check	04/01/2004	Bernice James	3,759.27
	Check	12/08/2004	Bernice James	3,827.42
	Check	04/01/2005	Bernice James	3,827.42
5,084*	Check	12/02/2005	Bernice James	3,899.67
7,337*	Check	04/03/2006	Bernice James	3,899.67
6,610*	Check	11/01/2006	Bernice James	3,968.93
	Check	04/01/2007	Bernice James	3,968.93
7,977*	Check	12/01/2007	Bernice James	4,339.16
5,790*	Check	04/01/2008	Bernice James	4,339.16
	Check	12/10/2008	Bernice James	4,508.51
8,826*	Check	04/10/2009	Bernice James	4,508.51
12,138*	Check	12/01/2009	Bernice James	4,601.96
2,886*	Check	04/01/2010	Bernice James	4,601.96
	Check	12/10/2010	Bernice James	4,598.52
008*****	Check	04/08/2011	Bernice James	4,598.52
56,648*	Check	12/10/2011	Harry E. Hagen	4,642.57
	Check	06/28/2012	Harry E. Hagen	5,136.82
	Check	04/10/2013	Harry E. Hagen	5,209.46
56,648*	Check	04/10/2013	Harry E. Hagen	4,735.88
212,086*09	Check	06/12/2014	Harry E. Hagen	10,802.86
	Check	11/07/2014	Harry E. Hagen	4,916.54
002*****	Check	11/07/2014	Harry E. Hagen	4,916.54
	Check	12/01/2015	Harry E. Hagen	5,212.64
268,734*09	Check	04/01/2016	Harry E. Hagen	5,212.64
	Check	12/01/2016	Harry E. Hagen	5,280.48
	Check	04/07/2017	Harry E. Hagen	5,280.48
	Check	12/02/2017	Harry E. Hagen	5,379.28
	Check	12/31/2017	Harry E. Hagen	5,379.28
	Check	12/10/2018	Harry E. Hagen	5,482.71
	Check	04/08/2019	Harry E. Hagen	5,482.71
	Check	11/29/2019	Harry E. Hagen	5,580.58
	Check	04/10/2020	Harry E. Hagen	5,580.58
	Check	12/09/2020	Harry E. Hagen	5,700.35
	Check	04/05/2021	Harry E. Hagen	5,700.35
	Total 575-SBCo./Property			212,086.09
	Total 570-Taxes			212,086.09
	TOTAL			212,086.09



EMERSON STREET SIGNAGE SEPTEMBER '21