

United States Bankruptcy Court SOUTHERN District of CALIFORNIA		PROOF OF CLAIM
Name of Debtor Opus West Corporation		Case Number 09-34356
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Dan McAllister San Diego County Treasurer-Tax Collector 1600 Pacific Highway, Room 162 San Diego, CA 92101		<div style="font-size: 2em; font-weight: bold;">FILED</div> <div style="font-size: 1.2em;">AUG 10 2009</div> <div style="font-size: 0.8em; font-weight: bold;">TAWANA C. MARSHALL, CLERK U.S. BANKRUPTCY COURT NORTHERN DISTRICT OF TEXAS</div>
Name and address where notices should be sent: San Diego County Treasurer-Tax Collector Attn: Bankruptcy Desk 1600 Pacific Highway, Room 162 San Diego, CA 92101		
Telephone number: (619) 531-4706		
Account or other number by which creditor identifies debtor: 09-074189; 07-829210; 221-881-11-00; 221-881-15-00; 221-881-17-00; 221-881-18-00		
1. Basis for claim: <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury or wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other: _____		Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (Fill out below) Your SSN: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: right;">Date Date</div>
2. Date Debt was incurred: JAN 1, 2008 <small>(earliest year owed – four digit year)</small>		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$54,428.69 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief description of Collateral: RECEIVED <div style="text-align: center; font-size: 1.2em; font-weight: bold;">AUG 12 2009</div> <div style="text-align: center; font-size: 1.2em; font-weight: bold;">BMC GROUP</div> <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other: _____ Value of Collateral: _____ Statutory penalties and interest will continue to accrue. Amount of arrearage and other charges <u>at time case filed</u> included in secured claim, if any \$ _____		6. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: Wages, salaries, or commissions (up to \$4,300), * earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. § 507(a)(3). Contributions to an employee benefit plan – 11 U.S.C. § 507(a)(4). Up to \$1,950* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507(a)(6). Alimony, maintenance, or support owed to a spouse, former spouse, or child – 11 U.S.C. § 507(a)(7). Taxes or penalties owed to governmental units – 11 U.S.C. § 507(a)(8). Other – Specify applicable paragraph of 11 U.S.C. § 507 (a-____). *Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
7. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemizes statements or running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. Date-Stamped Copy: To Receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		This Space Is for Court Use Only
Date: 08/04/09 Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <div style="text-align: center;">RAY FREDERICKS</div>		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C		

1 DAN McALLISTER
2 TREASURER-TAX COLLECTOR
3 ATTENTION: Bankruptcy Desk
4 1600 Pacific Highway, Room 162
5 San Diego, California 92101
6 (619) 531-5261 facsimile (619) 685-2589

7 UNITED STATES BANKRUPTCY COURT
8 Southern District of California

9
10
11 In Re:

12 **Opus West Corporation**
13 2555 E. Camelback Road, Suite 800
14 Phoenix, AZ 85016

Case No **09-34356**

CHAPTER 11

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16
17
18
19 Debtors and Debtors-in-Possession

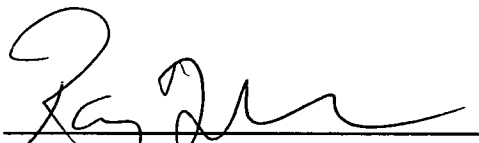
REQUEST FOR SPECIAL
NOTICE BY SECURED
CREDITOR COUNTY OF
SAN DIEGO, CALIFORNIA

20
21 TO THE CLERK OF THE ABOVE ENTITLED COURT AND TO ALL PARTIES OF INTEREST:

22 The San Diego County Treasurer-Tax Collector of California hereby requests notice of all pleadings,
23 court notices, motions, applications, ex-parte application, contested matters, **plan of re-organization, disclosure**
24 **statement** and all other documents and papers pertaining to the above captioned case, including all notices
25 required under the Bankruptcy code, Bankruptcy Rules, local rules or any other rule or law, to be noticed and
26 served on creditors, creditors' committees or other parties of interest to the following address:

27
28 DAN McALLISTER
29 TREASURER-TAX COLLECTOR
30 ATTENTION: BANKRUPTCY DESK
31 1600 Pacific Highway, Room 162
32 San Diego, California 92101
33 (619) 531-5261 facsimile (619) 685-2589

34 Dated: August 4, 2009

35

Ray Fredericks [SR TTC Specialist]

PROOF OF SERVICE BY MAIL

I am a citizen of the United States and am employed in the County of San Diego. I am over the age of eighteen years, and not a party to the within action; my business address is 1600 Pacific Highway, Room 162, San Diego, CA 92101.

On August 4, 2009 served the within REQUEST FOR SPECIAL NOTICE BY SECURED CREDITOR SAN DIEGO COUNTY TREASURER-TAX COLLECTOR on the interested parties in said action by placing a true copy thereof in a sealed envelope with postage thereon fully prepaid, in the United States mail at San Diego, California addressed to those parties indicated below:

Clifton R. Jessup, Jr.

Greenberg Traurig LLP

2200 Ross Avenue, Suite 5200

Dallas, TX 75201

Clerk's Office

1100 Commerce Street, Room 1254

Dallas, TX 75242

☒ **BY REGULAR MAIL:** I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. postal service on the same day with postage thereon fully prepaid at San Diego, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after the date of deposit for mailing in affidavit.

☐ **BY FACSIMILE TRANSMISSION:** I transmitted the above listed documents to those parties indicated on the attached service list at the fax numbers so indicated. I caused the machine to print a transmission record of the transmission, a copy of which is attached to this declaration.

I, Ray Fredericks, declare that I am employed in the office at whose direction this mailing is made.

Executed on August 4, 2009, in San Diego, California.


Ray Fredericks [SR TTC Specialist]

IMPORTANT DEMAND DATE PAY BY AT ONCE

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

Description of Property: 1-PERSONAL PROPERTY/FIXTURES
Property Location: 4350 LA JOLLA VILLAGE DR 00011
Enrollment Authorities:
RUN DATE AUTH R&T CD DESCRIPTION
06/18/09 463.00 10% PENAL ASSESSM
ENT/FAILS TO FILE PROPERTY STMT

NOTE: THIS BILL IS A MANUAL REPRINT

DETAIL OF TAX INFORMATION		
Rates and Descriptions		Tax Amounts
RATE 1.08434	NET TAX	895.10
	TOT DUE	895.10
TOTAL DUE		895.10
TOTAL PAID		.00
BALANCE DUE		895.10

TRUS BILL PRINT

2009

UNSECURED PROPERTY TAX BILL
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
**DAN McALLISTER, COUNTY
TREASURER-TAX COLLECTOR**
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA. 92101-2474

Year	Bill Number	Tax Rate Area
09	074189	008118

Account Number
686-3204000

STATUS: OPEN

PROPERTY VALUES AND EXEMPTIONS

Description	Assessed Values
Land	
Improvements	
Total L & I	82,548
Personal Property	
Exemptions:	
Homeowner's	
Other	
Net Taxable Value	82,548

ANY QUESTIONS
ABOUT THE
ASSESSED VALUES
OR TO WHOM THIS TAX
BILL SHOULD BE ASSESSED
SHOULD BE ADDRESSED TO:

GREGORY J. SMITH
COUNTY ASSESSOR
ROOM 103,
1600 PACIFIC HWY.,
SAN DIEGO, CA. 92101

TELEPHONE NUMBERS:

ASSESSMENTS:

Boats and Aircraft (858) 505-6200
Business (858) 505-6100
Realty (858) 505-6262

EXEMPTIONS:

Homeowner (619) 531-5772
Institutional (619) 531-5763

CREDIT CARD PAYMENTS:

DISCOVER: (619) 531-5820
VISA: (619) 685-2646

QUESTIONS ABOUT TAX
PAYMENTS, REFUNDS,
PENALTIES OR
COLLECTION PROCEDURES
SHOULD BE DIRECTED TO
THE TREASURER-TAX COLLECTOR
PHONE: (619) 531-5820
FAX: (619) 685-2589

<http://www.sdtreastax.com>

Mail STUB with your PAYMENT. Put Tax Bill Number on your CHECK.
Your Cancelled Check is your best RECEIPT and Proof of Payment

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NOTICE: This Tax Bill is Payable on Demand

UNSECURED PROPERTY TAXES Send this STUB with your PAYMENT
Make Remittance Payable To: San Diego County Treasurer-Tax Collector

Year - Bill Number
09 074189

BALANCE DUE: \$ 895.10

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

*: 09-34356
F: 71612009

BANKRUPTCY

05000008951009074189005000089510090741890018 HH

1. **TAX PAYMENT/FISCAL YEAR** - The liability for taxes attaches annually as of 12:01 AM on the first of January preceding the fiscal year for which the taxes are levied except for escape assessments. (Ca. R&T Code, Sec. 2192) Tax assessments are for the fiscal year of July 1 through June 30. However, no proration will be made due to sale or disposal of taxable property after the applicable lien date (March 1st prior to 1997 and January 1 for each year thereafter). Contact the County Assessor for Calamity Proration Claims. See paragraph 7 (**Determination of Assessee**) for address.

2. **ENFORCEMENT OF PAYMENT** - Taxes on the Unsecured Roll may be collected by Recording of Tax Lien, Suit in the Courts, Summary Judgment, withholding of California Vessel Registration, or Seizure and Sale of any property belonging to or assessed to the Assessee.

3. **MAIL PAYMENTS** - Your taxes may be paid by mail, returning the stub with your payment in the envelope provided. If your tax remittance is sent through the U.S. mail, properly addressed and with the required postage, prepaid, it shall be deemed received on the date shown on the Post Office Department cancellation mark stamped on the envelope containing the remittance. (Sec. 2512 R&T Code). The Treasurer-Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss of payment in transit.

5. **DISHONORED CHECKS** - If a check or draft was given in payment of a tax bill, the receipt given shall be void and of no effect should said check or draft be not paid on presentation. (Ca. Gov't Code, Secs. 6155 and 25303.5).
6. **DISHONORED CHECK FEE** - A fee will be charged for all checks returned for any reason.
7. **DETERMINATION OF ASSESSEE** - Annually, the Assessor shall assess all the taxable property in the county, except state-assessed property, to the persons owning, claiming, possessing or controlling it at 12:01 AM on the first of January each year. (Ca. R&T Code, Sec. 405). The lien date determines the obligation to pay taxes.

4. **ESCROWS** - The transfer of title of applicable unsecured property is fraudulent and void as against existing creditors, if the notice of the intended sale is not recorded, noticed, and advertised, pursuant to Section 3440 of the Ca. Civil Code and Section 6107 of the Ca. Uniform Commercial Code. The Treasurer-Tax Collector will pursue the collection of all taxes covering property so advertised, and will issue writs of Seizure and Sale against the assessed property if said taxes are not paid by the escrow officer on or prior to the closing date of the escrow.

8. **VALUATION QUESTIONS** - Questions regarding the value of your property should be directed to the Assessor. Appeals for adjustment to the value of your property assessed on or before July 1 shall be made between July 2 and November 30. (Ca. R&T Code Sec. 1603). Appeals for adjustment to the value of your property assessed after July 1, as well as all escape assessments, whenever assessed, shall be made no later than 60 days after the date the bill was mailed. (Ca. R&T Code Sec. 1603). Appeals should be made to the Clerk of the Assessment Appeals Board located in the County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101. Phone: (619) 531-5777.

9. **ASSESOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.

10. **EXEMPTIONS (HOMEOWNERS, VETERAN'S, FISHING, INSTANTIAL, and NON-RESIDENT MILITARY)** - Application for exemptions must be filed with the County Assessor within definite dates prescribed by law. Contact the County Assessor's office if in doubt. For Assessor's Office address and phone number see reverse side.

11. **PENALTIES** - A penalty of ten percent applies on August 31 at 5:00 PM on all unpaid bills assessed prior to August 1. A penalty of ten percent attaches to assessments added after July 31 if unpaid by 5:00 PM on the last day of the month succeeding the month in which the assessment was made. An additional penalty of one and one-half percent attaches to all taxes unpaid by 5:00 PM on the last business day two months after the ten percent penalty was attached, and each month thereafter until the tax bill is paid.

DISCOVER CARD PAYMENTS: are accepted at our cashing counters or by phone at: (619)531-5820 OR (760)944-3701 OR (760)480-6075.

VISA CARD PAYMENTS: CANNOT be accepted at our cashing counters at this time. Please call (619)685-2646.

12. **COLLECTION OF TAX DURING APPEALS** - Collection of the tax will not be held in abeyance during Assessor or Assessment Appeals review. If the Assessor or Assessment Appeals Board cancels or reduces the tax, a refund will be made by this office after the Auditor corrects the tax roll.

13. **CLAIMS FOR REFUND** - The taxpayer's due process remedy in cases of dispute with the Assessor, Assessment Appeals Board or Treasurer-Tax Collector decisions is to pay the tax and file a claim for refund with the Clerk of the Board of Supervisors, 1600 Pacific Highway, San Diego, CA 92101. A letter stating the tax bill numbers, amount of refund claimed and the reason for the claim is sufficient. (Ca. R&T Code Sec. 5097 and 5140).

14. **SUPERIOR COURT** - If a claim for refund is denied, the San Diego Superior Court may have jurisdiction over the relief requested. A complaint must be filed within six months of any denial of a claim for refund.

15. **TAX BILL REQUESTS** - If you have not received a tax bill by August 1st of any tax year, it is your responsibility to call (619) 531-5820 and request a duplicate bill. **Penalties cannot be cancelled due to a non-receipt of a tax bill.**

16. **COLLECTION COSTS** - In addition to any other penalties, the Treasurer-Tax Collector may collect actual costs of collection incurred by the County up to the time the delinquency is paid.

17. **CIVIL ACTION** - In any civil action, the Treasurer-Tax Collector may sue the taxpayer in its own name, including general partners of a partnership assessee, persons who have assumed the liability to pay the assessed taxes by contract or lease, or those persons who are alter ego or successor in interest of a corporate assessee.

18. **FORMAL ASSESSMENT REVIEW** - Should there be a disagreement with a change in assessed value on the tax bill, an informal assessment review may be scheduled by contacting the Assessor. Should no agreement be reached with the Assessor, an assessment appeal may be filed within the time period allowed in paragraph 8 (**Valuation Questions**).

19. **BRANCH OFFICES:** Treasurer-Tax Collector personnel are operating payment and information counters at the Assessor's Offices in:

Chula Vista at 590 Third Ave.,
Chula Vista, CA 91910
Phone: (619)498-2293 FAX: (619)498-2271
El Cajon at 200 S. Magnolia Ave.,
El Cajon, CA 92020

Phone: (619)401-5707 FAX: (619)401-5717
Keary Mesa at 9225 Clairemont Mesa Blvd.,
1st Floor,
San Diego, CA 92123

Phone: (858)505-6060 FAX: (858)505-6074
San Marcos at 334 Via Vera Cruz, Ste. 150,
San Marcos, CA 92078-2638
Phone: (760)940-2904 FAX: (760)940-6890

HELP US IMPROVE SERVICE TO YOU

Write the year(s) and bill number(s) on the face of your check.

Complete the enclosed notice, if applicable, and mail to:
Gregory J. Smith, Assessor
Please use enclosed self-addressed envelope for your remittance.

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

IMPORTANT DEMAND DATE
PAY BY → AT ONCE

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

ESCAPE YEAR: 2007

Description of Property: 94-SB813 TRANSFERS
Property Location: 3172 LIONSHEAD AVE*\
SB813 SUPPLEMENTAL WITH PRORATE(8 OF 336 D
VAC P VAD 07/31/07 .021904758
Enrollment Authorities:
RUN DATE AUTH R&T CD DESCRIPTION
04/30/08 T00900 75.54 SUPPL ASSESSMENT
ENTERED ON- UNSECURED ROLL

NOTE: THIS BILL IS A MANUAL REPRINT

DETAIL OF TAX INFORMATION		
Rates and Descriptions		Tax Amounts
RATE 1.06865	NET TAX	129.80
	10% PEN	12.98
	TOT DUE	142.78
TOTAL DUE		142.78
TOTAL PAID		129.80
BALANCE DUE		12.98

TRUS BILL PRINT

2007

UNSECURED PROPERTY TAX BILL
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
DAN McALLISTER, COUNTY
TREASURER-TAX COLLECTOR
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA, 92101-2474

Year	Bill Number	Tax Rate Area
07	829210	009016

Account Number
221-880-17-12

STATUS: IN TRUST

PROPERTY VALUES AND EXEMPTIONS	
Description	Assessed Values
Land	94,666
Improvements	459,837
Total L & I	554,503
Personal Property	
Exemptions:	
Homeowner's	
Other	
Net Taxable Value	554,503

http://www.sdtreastax.com

Mail STUB with your PAYMENT. Put Tax Bill Number on your CHECK.
Your Cancelled Check is your best RECEIPT and Proof of Payment

2007
0
0
7
NOTICE: This Tax Bill is Payable on Demand
UNSECURED PROPERTY TAXES Send this STUB with your PAYMENT
Make Remittance Payable To: San Diego County Treasurer-Tax Collector

Year - Bill Number
07 829210

BALANCE DUE: \$ 12.98

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

AK: 09-34356
F: 7/6/2009

BANKRUPTCY

ANY QUESTIONS 0
ABOUT THE 08/03/09
ASSESSED VALUES
OR TO WHOM THIS TAX
BILL SHOULD BE ASSESSED
SHOULD BE ADDRESSED TO:

GREGORY J. SMITH
COUNTY ASSESSOR
ROOM 103,
1600 PACIFIC HWY.,
SAN DIEGO, CA, 92101

TELEPHONE NUMBERS:
ASSESSMENTS:

Boats and Aircraft (858) 505-6200
Business (858) 505-6100
Realty (858) 505-6262

EXEMPTIONS:

Homeowner (619) 531-5772
Institutional (619) 531-5763

CREDIT CARD PAYMENTS:

DISCOVER: (619) 531-5820
VISA: (619) 685-2646

QUESTIONS ABOUT TAX
PAYMENTS, REFUNDS,
PENALTIES OR
COLLECTION PROCEDURES
SHOULD BE DIRECTED TO
THE TREASURER-TAX COLLECTOR
PHONE: (619) 531-5820
FAX: (619) 685-2589

1. **TAX PAYMENT/FISCAL YEAR** - The liability for taxes attaches annually as of 12:01 AM on the first of January preceding the fiscal year for which the taxes are levied except for escape assessments. (Ca. R&T Code, Sec. 2192). No proration will be made due to sale or disposal of taxable property after the application lien date. Contact the County Assessor for Calamity Proration Claims. See paragraph 7 (Determination of Assessee) for address. The fiscal year is from July 1st of the applicable tax or escape year to June 30th of the following year.
2. **ENFORCEMENT OF PAYMENT** - Taxes on the Unsecured Roll may be collected by Recording of Tax Lien, Suit in the Courts, Summary Judgment, or Seizure and Sale of any property belonging to or assessed to the Assessee.
4. **ESCROWS** - Do not return this bill with the statement that all taxes were paid in escrow. Tax bills on private real estate that has been sold prior to the enrollment of the tax are not a lien on such real estate. The tax is placed on the unsecured tax roll as the personal liability of the former property owner(s). Any proration of the tax is a matter between the seller and the buyer outside of escrow. This office can only look to the assessee(s) for payment.
5. **DISHONORED CHECKS** - If a check or draft was given in payment of a tax bill, the receipt given shall be void and of no effect should said check or draft be not paid on presentation. (Ca. Gov't Code, Secs. 6155 and 25303.5).
6. **DISHONORED CHECK FEE** - A fee will be charged for all checks returned for any reason.

7. **DETERMINATION OF ASSESSEE** - Annually, the Assessor shall assess all the taxable property in the county, except state-assessed property, to the persons owning, claiming, possessing or controlling it at 12:01 AM on the first of January each year. (Ca. R&T Code, Sec. 405). The lien date determines the obligation to pay taxes. The disposal of property after the lien date does not relieve the Assessee of their responsibility. Questions regarding determination of Assessee should be directed to the Assessor, Room 103, 1600 Pacific Highway, San Diego, CA 92101. See reverse side for Assessor telephone numbers.

HELP US IMPROVE SERVICE TO YOU
Write the year(s) and bill number(s) on the face of your check. Please use enclosed self-addressed envelope for your remittance.

8. **VALUATION QUESTIONS** - Questions regarding the value of your property should be directed to the Assessor. Appeals for adjustment to the value for assessments made outside the regular assessment period or supplemental assessments shall be made not later than 60 days after the date this bill was mailed. All other types of bills for which an assessment appeal for adjustment to the value of your property assessed on, or before July 1 shall be filed between July 2 and November 30. Appeals filed for all other types of bills for assessments assessed after July 1 shall be filed within 60 days of the date of the mailing of the tax bill. Appeals should be made to the Clerk of the Assessment Appeals Board located in the County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101. Phone: (619) 531-5777.
9. **ASSESSOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.
10. **EXEMPTIONS (HOMEOWNER'S, FISHING, INSTITUTIONAL, DEALER INVENTORY, NON-RESIDENT MILITARY, ETC.)** - Application for exemptions must be filed with the County Assessor within definite dates prescribed by law. Contact the County Assessor's office if in doubt. See reverse side for address and phone numbers.
11. **PENALTIES** - A penalty of ten percent attaches to assessments unpaid at 5:00 PM on the last day of the month succeeding the month in which the assessment was made unless this is a transfer bill from the secured roll and the ten percent penalty already accrued on the secured roll. An additional penalty of one and one-half percent attaches to all taxes unpaid by 5:00 PM of the last day of the second succeeding month after the ten percent penalty attaches and each month thereafter to the time of payment (Ca. R&T Code, Sec. 2922).
12. **ADDITIONAL COLLECTION COSTS** - In addition to penalties, the Treasurer-Tax Collector may collect actual costs of collection incurred by the County up to the time the delinquency is paid.
13. **COLLECTION OF TAX DURING APPEALS** - Collection of the tax will not be abated during Assessor or Assessment Appeals Board Review. If the Assessor or Assessment Appeals Board initiates action to cancel or reduce the tax, a refund will be made by this office, with applicable statutory interest, after the Auditor has corrected the tax roll.
14. **ESCAPE AND SUPPLEMENTARY REAL PROPERTY TAX BILLS** - Proposition 13 Escape and Supplementary real property tax bills are entered on the unsecured tax roll where there has been a subsequent sale prior to enrollment. These tax bills are the personal liability of the assessee. See paragraph 4 (Escrows). The collection procedures outlined in paragraph 2 (Enforcement of Payment) will be initiated if necessary to collect this tax.
15. **CHANGE OF OWNERSHIP DUE TO DEATH** - The heirs of real property acquire legal title as of the date of death and are jointly and severally liable for any escape or supplementary taxes due to change of ownership. (Probate Code 300). For deaths after November 3, 1986, a partial or full exemption may be applicable for transfers to parent/child under Proposition 58. Exemption questions should be directed to the Assessor.
16. **CLAIMS FOR REFUND** - The Assessee(s) due process remedy in cases of dispute with the Assessor as to tax liability is to pay the tax and file a claim for refund with the Clerk, Board of Supervisors, 1600 Pacific Highway, San Diego, CA 92101. A letter stating the tax bill numbers, amount of refund claimed and the reason for the claim is sufficient. (Ca. R&T Code Sec. 5097 and 5140). It is not necessary nor permissible to pay under "protest" for unsecured tax bills.
17. **FORMAL ASSESSMENT REVIEW** - Should there be a disagreement with a change in assessed value on the tax bill, an informal assessment review may be scheduled by contacting the Assessor. Should no agreement be reached with the Assessor, an assessment appeal may be filed within the time period allowed in paragraph 8 (Valuation Questions).
18. **BRANCH OFFICES:** Treasurer-Tax Collector personnel are operating payment and information counters at the Assessor's Offices in:
 - Chula Vista at 590 Third Ave., Chula Vista, CA, 91910
Phone: (619) 498-2293 FAX: (619) 498-2271
 - El Cajon at 200 S. Magnolia Ave., El Cajon, CA, 92020
Phone: (619) 401-5707 FAX: (619) 401-5717
 - Kearny Mesa at 9225 Clairemont Mesa Blvd., 1st Floor, San Diego, CA, 92123
Phone: (619) 505-6060 FAX: (619) 505-6074
 - San Marcos at 334 Via Vera Cruz, Ste. 150, San Marcos, CA, 92078-2638
Phone: (760) 940-2904 FAX: (760) 940-6890

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

DISCOVER CARD PAYMENTS: are accepted at our cashiering counters or by phone at: (619) 531-5820 OR (760) 944-3701 OR (760) 480-6075.

VISA CARD PAYMENTS: CANNOT be accepted at our cashiering counters at this time. Please call (619) 685-2646.

CURRENT RESIDENT OR

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

PRIOR YEARS DEFAULTED TAX STATEMENT

COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
EFFECTIVE FROM JULY 1, 2009 THRU JUNE 30, 2010

DAN McALLISTER, COUNTY TREASURER-TAX COLLECTOR

1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477

If property has been sold, please return this statement
with the name and address of the new owner.

<http://www.sdtreastax.com>

See Reverse Side for
Important Tax Information

Fee Parcel Number: 221-881-1100

Tax Default Date: 06/30/09

As of Date: 08/03/09 TR1877

OPUS WEST CORP

ORIGINAL OWNER:

PROPERTY DESCRIPTION:

LOT 17

MAP- 015013 SUBDIV- CARLSBAD TCT#98-10
SITUS-00000 LIONSHEAD AVE

THE TAXES ON THIS PROPERTY ARE DELINQUENT FOR THE YEARS SHOWN BELOW

YEAR(S)	TAX BILL NUMBER	TAX AMOUNT	10% PENALTY	COST
2008 S	221-881-1100	26617.06	2661.70	10.00

* Installment: B = Both 1st & 2nd; S = Second only

PAY AMOUNT DUE FOR THE MONTH PAYMENT IS DUE

REDEMPTION	Fee	PAYMENT Month Year	AMOUNT DUE
Penalties			
399.25	15.00	JUL 09	29703.01
798.50	15.00	AUG 09	30102.26
1197.75	15.00	SEP 09	30501.51
1597.00	15.00	OCT 09	30900.76
1996.25	15.00	NOV 09	31300.01
2395.50	15.00	DEC 09	31699.26
2794.75	15.00	JAN 10	32098.51
3194.00	15.00	FEB 10	32497.76
3593.25	15.00	MAR 10	32897.01
3992.50	15.00	APR 10	33296.26
4391.75	15.00	MAY 10	33695.51
4791.00	15.00	JUN 10	34094.76

CURRENT TAXES ARE NOT INCLUDED IN THE ABOVE AMOUNTS

The AMOUNT DUE
is a summation of
tax amounts, 10% penalty,
cost, redemption penalty,
and fee.

DEFAULTED PROPERTY TAX STATEMENT

Effective from July 1, 2009 through June 30, 2010

Make Check Payable To: **San Diego County Treasurer-Tax Collector**

Fee Parcel Number: **221-881-1100** Send This STUB with Your PAYMENT

Tax Default Date: 06/30/09 AUG. AMOUNT DUE: **30,102.26**

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

PK: 09-34356
F: 7/6/2009

BANKRUPTCY

Mail STUB with your PAYMENT. Put Fee Parcel Number on your CHECK.
Your Canceled Check is your best RECEIPT and Proof of Payment.
Payments received within last seven days may not be reflected on this statement.

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IMPORTANT TAX INFORMATION

1. **HOW TO PAY DEFAULTED PROPERTY TAXES:** On the front of this statement, select month for remittance and locate the correct amount to be paid in the "Amount Due" column opposite that month in the "Month" column. To avoid delays in posting payments, please send one check for current year taxes and a separate check for prior year taxes even when the payments are for the same parcel.
2. **SUBJECT TO SALE:** Parcels subject to Treasurer-Tax Collector's Power To Sell may be redeemed in our office up to 5:00 PM the day before the sale. Cash or cashier's checks, money orders, or traveler's checks must be used during the three weeks preceding the sale.
3. **PAYMENT BY CHECK:** Personal checks and bank drafts are normally accepted. Make payable to: **San Diego County Treasurer-Tax Collector**. Appropriate penalties will be added as required by law and a returned check fee will be charged for all checks returned unpaid by the bank.
4. **PAYMENT BY MAIL:** Please use the appropriate stub or stubs with your payment. If the payment is sent through the U.S. Postal Service, property addressed and with the required postage, it will be considered received upon the date shown on the U.S. Postmark (Section 2512 Revenue and Taxation Code).
5. **PAYMENT BY CREDIT CARD:** Discover Card is accepted by phone by calling (877) TAX4SDC (829-4732) or at our office. You can pay by Visa by calling (877) TAX4SDC(829-4732) or by visiting our web site at www.sdtreastax.com. We cannot accept credit card numbers through the mail. Both card companies charge extra fees that do not come to the County.
6. **INSTALLMENT PAYMENT PLANS:** If your parcel has been in default for less than five years, it may qualify for a five year payment plan. A fee will be charged for setting up an installment plan. Please call (619) 531-5844 for more information.
7. **PARTIAL PAYMENTS** are not acceptable. Payments made for less than the total amount due may be held in a suspense account. The total "Amount Due" will continue to accrue penalties.
8. **ORIGINAL OWNER** is the assessee shown on the tax roll for the year the property was first "Tax Defaulted".
9. **REDEMPTION PENALTY & FEE:** Property is "Tax Defaulted" at 5:00 PM June 30, the end of the fiscal year. **Redemption penalties at 1 1/2% per month** begin July 1st and the appropriate percentage accrues monthly until the time of redemption. A **redemption fee of \$15.00** is charged for each parcel redeemed.
10. **DEFAULTED PROPERTY TAX RECEIPT:** A Redemption Certificate or a Five Year Payment Plan receipt will be mailed upon request. Your cancelled check is your best receipt.
11. **IF YOU DISAGREE WITH THE ASSESSED VALUE** as shown on this tax bill, you have a right to an informal assessment review for the **following year**. To obtain such a review, contact the Assessor's office at 1600 Pacific Highway, Room 103, Telephone (858) 505-6262, between January 1 and May 31. If, pursuant to the review, you and the Assessor do not agree on the proper assessed value, you have the right to file an application for reduction in assessment for the **following year**. The application must be filed with the Assessment Appeals Board at 1600 Pacific Highway, Room 402, during the period from July 2nd to November 30th, inclusive.
12. **ADDITIONAL DEFAULTED PROPERTY TAX INFORMATION:**
Telephone: (619) 531-5844.
13. **MAIL PAYMENTS TO:**
Dan McAllister, County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101-2477

CAUTION:

Failure to receive a "Prior Years Defaulted Property Tax Statement" does not provide a basis for cancelling Redemption Penalties and Fees.

It is the owner's responsibility to pay property tax on time. You may call (877) TAX4SDC(829-4732) to find out current amount due.

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

PRIOR YEARS DEFAULTED TAX STATEMENT

COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
EFFECTIVE FROM JULY 1, 2009 THRU JUNE 30, 2010

DAN McALLISTER, COUNTY TREASURER-TAX COLLECTOR

1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477

<http://www.sdtreastax.com>

If property has been sold, please return this statement with the name and address of the new owner.

OPUS WEST CORP

THE TAXES ON THIS PROPERTY ARE DELINQUENT FOR THE YEARS SHOWN BELOW

YEAR(S)	*	TAX BILL NUMBER	TAX AMOUNT	10% PENALTY	COST
2008	S	889-141-3288	100.15	10.01	10.00

*** Installment: B = Both 1st & 2nd; S = Second only**

PAY AMOUNT DUE FOR THE MONTH PAYMENT IS DUE

REDEMPTION		PAYMENT		AMOUNT DUE
Penalties	Fee	Month	Year	
1.50	15.00	JUL	09	136.66
3.00	15.00	AUG	09	138.16
4.50	15.00	SEP	09	139.66
6.00	15.00	OCT	09	141.16
7.50	15.00	NOV	09	142.66
9.00	15.00	DEC	09	144.16
10.50	15.00	JAN	10	145.66
12.00	15.00	FEB	10	147.16
13.50	15.00	MAR	10	148.66
15.00	15.00	APR	10	150.16
16.50	15.00	MAY	10	151.66
18.00	15.00	JUN	10	153.16

CURRENT TAXES ARE NOT INCLUDED IN THE ABOVE AMOUNTS

The AMOUNT DUE is a summation of tax amounts, 10% penalty, cost, redemption penalty, and fee.

Mail **STUB** with your **PAYMENT**. Put **Fee Parcel Number** on your **CHECK**.
Your **Canceled Check** is your best **RECEIPT** and Proof of Payment.
Payments received within last seven days may not be reflected on this statement.

DEFAULTED PROPERTY TAX STATEMENT

Effective from July 1, 2009 through June 30, 2010

Make Check Payable To: San Diego County Treasurer-Tax Collector

Fee Parcel Number: 221-881-1500 Send This STUB with Your PAYMENT

Tax Default Date: 06/30/09 AUG. AMOUNT DUE: **138.16**

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

6002/912-1
BK: 09-34356

BANKRUPTCY

**See Reverse Side for
Important Tax Information**

Fee Parcel Number: 221-881-1500

Tax Default Date: 06/30/09

As of Date: 08/03/09 TR1877

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IMPORTANT TAX INFORMATION

1. **HOW TO PAY DEFAULTED PROPERTY TAXES:** On the front of this statement, select month for remittance and locate the correct amount to be paid in the "Amount Due" column opposite that month in the "Month" column. To avoid delays in posting payments, please send one check for current year taxes and a separate check for prior year taxes even when the payments are for the same parcel.
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5. **PAYMENT BY CREDIT CARD:** Discover Card is accepted by phone by calling (877) TAX4SDC (829-4732) or at our office. You can pay by Visa by calling (877) TAX4SDC (829-4732) or by visiting our web site at www.sdtreastax.com. We cannot accept credit card numbers through the mail. Both card companies charge extra fees that do not come to the County.
6. **INSTALLMENT PAYMENT PLANS:** If your parcel has been in default for less than five years, it may qualify for a five year payment plan. A fee will be charged for setting up an installment plan. Please call (619) 531-5844 for more information.
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OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

8. **ORIGINAL OWNER** is the assessee shown on the tax roll for the year the property was first "Tax Defaulted".
9. **REDEMPTION PENALTY & FEE:** Property is "Tax Defaulted" at 5:00 PM June 30, the end of the fiscal year. **Redemption penalties at 1 1/2% per month** begin July 1st and the appropriate percentage accrues monthly until the time of redemption. A **redemption fee of \$15.00** is charged for each parcel redeemed.
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12. ADDITIONAL DEFAULTED PROPERTY TAX INFORMATION:

Telephone: (619) 531-5844.

13. MAIL PAYMENTS TO:

Dan McAllister, County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101-2477

CAUTION:

Failure to receive a "Prior Years Defaulted Property Tax Statement" does not provide a basis for cancelling Redemption Penalties and Fees.

It is the owner's responsibility to pay property tax on time. You may call (877) TAX4SDC (829-4732) to find out current amount due.

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IMPORTANT TAX INFORMATION

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OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

8. **ORIGINAL OWNER** is the assessee shown on the tax roll for the year the property was first "Tax Defaulted".
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12. **ADDITIONAL DEFAULTED PROPERTY TAX INFORMATION:**
Telephone: (619) 531-5844.

13. **MAIL PAYMENTS TO:**
Dan McAllister, County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101-2477

CAUTION:

Failure to receive a "Prior Years Defaulted Property Tax Statement" does not provide a basis for cancelling Redemption Penalties and Fees.

It is the owner's responsibility to pay property tax on time. You may call (877) TAX4SDC(829-4732) to find out current amount due.

CURRENT RESIDENT OR

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

PRIOR YEARS DEFAULTED TAX STATEMENT

COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
EFFECTIVE FROM JULY 1, 2009 THRU JUNE 30, 2010

DAN McALLISTER, COUNTY TREASURER-TAX COLLECTOR

1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477

If property has been sold, please return this statement
with the name and address of the new owner.

<http://www.sdtreastax.com>

THE TAXES ON THIS PROPERTY ARE DELINQUENT FOR THE YEARS SHOWN BELOW

YEAR(S)	TAX BILL NUMBER	TAX AMOUNT	10% PENALTY	COST
2008 S	221-881-1800	9172.74	917.27	10.00

* Installment: B = Both 1st & 2nd; S = Second only

**See Reverse Side for
Important Tax Information**

Fee Parcel Number: 221-881-1800

Tax Default Date: 06/30/09

As of Date: 08/03/09 TR1877

OPUS WEST CORP

ORIGINAL OWNER:

PROPERTY DESCRIPTION:

1.68 AC M/L IN LOT 16

MAP- 015013 SUBDIV- CARLSBAD TCT#98-10
SITUS-03248 LIONSHEAD AVE

PAY AMOUNT DUE FOR THE MONTH PAYMENT IS DUE

REDEMPTION	Fee	PAYMENT Month Year	AMOUNT DUE
Penalties			
137.59	15.00	JUL 09	10252.60
275.18	15.00	AUG 09	10390.19
412.77	15.00	SEP 09	10527.78
550.36	15.00	OCT 09	10665.37
687.95	15.00	NOV 09	10802.96
825.54	15.00	DEC 09	10940.55
963.13	15.00	JAN 10	11078.14
1100.72	15.00	FEB 10	11215.73
1238.31	15.00	MAR 10	11353.32
1375.90	15.00	APR 10	11490.91
1513.49	15.00	MAY 10	11628.50
1651.08	15.00	JUN 10	11766.09

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DEFAULTED PROPERTY TAX STATEMENT

Effective from July 1, 2009 through June 30, 2010

Make Check Payable To: **San Diego County Treasurer-Tax Collector**

Fee Parcel Number: **221-881-1800** Send This STUB with Your PAYMENT

Tax Default Date: 06/30/09 AUG. AMOUNT DUE: **10,390.19**

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

bk: 09-34356
F: 7/6/2009

BANKRUPTCY

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IMPORTANT TAX INFORMATION

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Dan McAllister, County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
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OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016