

Santa Monica Daily Press

A newspaper with issues

DAILY LOTTERY

SUPER LOTTO

3 11 18 41 43
Meganumber: 6
Jackpot: \$60 Million

FANTASY 5

9 14 17 27 36

DAILY 3

Daytime: 2 6 1
Evening: 8 7 2

DAILY DERBY

1st: 11 Money Bags
2nd: 09 Winning Spirit
3rd: 12 Lucky Charms

RACE TIME: 1:40.29



NEWS OF THE WEIRD BY CHUCK SHEPARD

In a stroke of luck, the defense case file of Florida death-row inmate Curtis Beasley, 56, turned up after having been virtually abandoned in a commercial storage locker rented by his court-appointed lawyer, Michael Giordano, who had failed to make payments and had become unreachable by state officials. If a storage employee hadn't called the Florida attorney general's office in December, the records might have been destroyed. The incident was reported in the Tampa Tribune's January coverage of state Supreme Court justice Raoul Cantero, who characterized the work of some court-appointed death-penalty attorneys as "some of the worst lawyering I've seen."

TODAY IN HISTORY

Today the 89th day of 2005.
There are 276 days left in the year.

On March 30, 1981, President Reagan was shot and seriously injured outside a Washington, D.C., hotel by John W. Hinckley Jr. Also wounded were White House press secretary James Brady, a Secret Service agent and a District of Columbia police officer.

In 1870, Texas was readmitted to the Union.

QUOTE OF THE DAY

"God is the sum of all possibilities."

ISAAC BASHEVIS SINGER
NOBEL PRIZE-WINNING AUTHOR

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City says grace for delinquent taxpayers

BY CORTNEY FIELDING

Special to the Daily Press

Months after receiving bills from City Hall for unpaid taxes and penalties, 350 artists, writers and other home-based workers have been granted amnesty in exchange for purchasing home business licenses.

City Hall in February began notifying 750 home business operators that they could avoid paying previously issued penalties for not registering their home business with the city if they applied for a license by mid-April.

Although city officials say they have seen a steady stream of home business operators apply since initiating the amnesty program, more than half of the residents issued bills have not come forward to purchase the required license.

City officials estimate that they will return or waive \$300,000 in penalties, but beginning April 15, those that have not voluntarily applied for business licenses will be required to pay all of the penalties.

The required home business license has been on Santa Monica's books for decades, but City Hall was incapable of enforcing it because it didn't possess any official documentation specifying which residents were operating home businesses, according to Eva U'Ren, City Hall's revenue manager.

"We had no real way to know," U'Ren said.

That changed when California passed legislation in 2001 allowing local officials to investigate nonpaying businesses by comparing the city's business license database against state tax returns.

MBIA, an outside consultant, was hired by City Hall last year to bill unlicensed businesses for tax and penalties under a contract that entitled them to 30 percent of any revenue collected. City Hall sent

See AMNESTY, page 5



Kim Calvert/Special to the Daily Press

(Top) Workers were busy this week adding concrete curves, bowls, dips and inclines to the new skatepark that will open adjacent to Memorial Park at 14th Street and Olympic Boulevard. (Right) An artist's rendering of the skatepark, which will encompass 20,000 square feet, and is expected to open this summer.



City parks getting ready for close-ups

BY RYAN HYATT

Daily Press staff writer

CITY HALL — Millions of dollars are being thrown into area parks this year, part of a five-year plan by City Hall to expand Santa Monica's recreational opportunities.

A skatepark at Memorial Park is just one of the many planned upgrades as part of a \$120 million improvement plan for several of the city's 25 parks. Improvements range in scope from as large as a complete overhaul of Virginia Avenue Park, to the tune of \$10 million, to smaller renovations such as the planned new bath-

rooms for Los Amigos Park.

"We are enthusiastic about the park development planned for Santa Monica and always seeking further opportunities for green space," said Susan Cloke, chair of the Recreation and Parks Commission. "We have a much higher demand for space than available."

Among the park projects scheduled over the next three years, the skatepark is expected to be ready to roll by June, followed by the Virginia Avenue Park expansion in October, according to Brett Horner, a senior administrative analyst in City Hall's community and cultural services department, which man-

ages Santa Monica's parks.

Horner also said Airport Park should be ready in August 2006, followed by the Euclid Neighborhood Park in March of 2007. The Village Green and the renovation of the old Marion Davies Estate at 415 PCH are projected to be ready by December of 2008.

The city's parks and recreation master plan went into effect in March of 1997, with the skatepark and Euclid Neighborhood Park being added as a result of demand, Horner said.

The park master plan was the

See MASTER PLAN, page 4

San Diego mom has it out for cereal killers

BY MICHELLE MORGANTE

Associated Press Writer

SAN DIEGO — A lawsuit by a San Diego mother claims that lower-sugar versions of Cocoa Puffs and Froot Loops may seem healthier, but they're really a

bunch of Trix.

Jennifer Hardee has sued three big cereal companies, accusing them of misleading advertising through prominent "low sugar" packaging. She was surprised to learn from an Associated Press story last week that the new cereals

have no significant nutritional advantage to regular versions of the popular kids' breakfast cereals.

Hardee, a Navy wife and homemaker with two young daughters who enjoy Trix cereal, is suing

See CEREAL, page 8

Jacquie Banks

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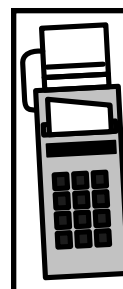


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★★★★-Dynamic ★★★★-Positive ★★★-Average ★★-So-so ★-Difficult

ARIES (March 21-April 19)

★★★★★ Take it upon yourself to get to the bottom of a situation. New information will come forward with an inquisitive approach. Your sensitivity and understanding draw big smiles. Tonight: Once again, honey works better than vinegar.

TAURUS (April 20-May 20)

★★★★ You might know a lot more about what is going on than you choose to let on. On some level, you enjoy keeping a secret or two. A partnership can be greatly enhanced by your perspective and sensitivity. Know when to let the cat out of the bag. Tonight: A long-overdue discussion.

GEMINI (May 21-June 20)

★★★★★ In some way, you might be overwhelmed by what is happening. Others clearly favor your interests. Someone around you might care a lot more than you realize. If you are single, this revelation might have you beaming all day long. Tonight: Where your friends are.

CANCER (June 21-July 22)

★★★★★ Examine what might be happening. Others clearly are impressed with your style and approach. Learn to accept compliments with grace, even if you think someone has on rose-colored glasses. Tonight: Try to get some sleep.

LEO (July 23-Aug. 22)

★★★★★ You might want to determine exactly what someone expects first. You are more likely to deliver if you understand his or her expectations. You pull the wild card when dealing with finances and feelings. Don't overreact. Carefully think out the pros and cons. Tonight: Do the unusual, not the tried-and-true.

VIRGO (Aug. 23-Sept. 22)

★★★★★ Basics count. You have a way of working around a problem that seems to draw results. You come from a centered place. A key person delights in what he or she hears. You work well as a team. Tonight: Opt for togetherness.

LIBRA (Sept. 23-Oct. 22)

★★★★★ Your efforts bring an impressive response. You might not be sure exactly how you want to handle an important matter. Before you can decide, others toss their plans in your lap. You'll love their ideas. Tonight: Chat away.

SCORPIO (Oct. 23-Nov. 21)

★★★★★ Weigh the pros and cons of an expenditure. You might be delighted by what an addition this item could make. You will feel much happier as a result. Why not add to the quality of your life? You work hard enough. Tonight: Easy does it.

SAGITTARIUS (Nov. 22-Dec. 21)

★★★★★ Let your imagination flourish. Others join your team. Your flirtatious way marks your relationships. In fact, it spices up a bond. Warmth emanates from you. Let your personality melt barriers. Tonight: You are all smiles.

CAPRICORN (Dec. 22-Jan. 19)

★★★★★ You take charge and run with the ball. Expand your potential, or at least consider an investment involving your home and domestic life. Your family appreciates all your efforts. You might not be ready to tell all. Tonight: Get some extra R and R.

AQUARIUS (Jan. 20-Feb. 18)

★★★★★ You have a way with words that draws much more of what you want. Your perspective helps others come clean, knowing that you will understand. Still, look at your values more carefully. Tonight: Where the crowds are.

PISCES (Feb. 19-March 20)

★★★ Sometimes you exaggerate what might be happening on a personal level. Justify spending money on yourself a little more than in the past. What seems to be an indulgence might actually boomerang in your favor. Tonight: A late dinner.

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Santa Monica Daily Press

Published Monday through Saturday

Phone: (310) 458-PRESS (7737) • Fax: (310) 576-9913

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LOCAL



COMMUNITY BRIEFS

Seeking those with youthful enthusiasm

By Daily Press staff

Do you look older than you really are? If so, you very well could land on television.

An open casting call will be held on the Third Street Promenade on Saturday, April 2 from 11 a.m. to 3 p.m. for TLC's second season of "10 Years Younger."

Producers are looking for people for the show's second season, which is tentatively scheduled to air this summer.

For all those people who look older than they really are, those plagued by wrinkles, scars, dark circles, discolored teeth and outdated wardrobes, or for those who want to look as good as they feel inside but don't want to go under the knife, TLC has the series for you. 10 Years Younger airs weekdays at 1 p.m. on TLC.

Candidates can learn more at www.discovery.com and clicking on TLC. Participants must be U.S. citizens, at least 21 years of age and in good physical shape.

Can-do attitude puts kids through college

By Daily Press staff

Local filmmaker James D. Scurlock will present his short subject documentary about Yolanda and Rogelio Garcia, immigrants from Oaxaca who put their children through college by collecting aluminum cans from the trash at Venice Beach.

The airing of "Parents of the Year" will be held on Saturday, April 9, at 6 p.m. at Mt. Olive Church, 1343 Ocean Park Blvd. The reception will begin at 6 p.m. Scurlock will present his film at 6:45 p.m. Discussion will take place after the movie at 7:30 p.m. For more information, call (310) 452-1116

Picture this: Area photographer captures attention

By Daily Press staff

Local fine-art photographer Irene Benavente has created four award-winning images that were chosen for display at the Imaging Asia 2005 convention in Daegu, Korea, March 21-27.

By special invitation of the South Korean government, Benavente's fine art photographs made an appearance at Asia's definitive showcase of imaging technology, services and products, hosted by Professional Photographers of Korea. The images received honors in Professional Photographers of America's International Print Competition and were invited to Imaging Asia as a part of PPA's prestigious Photo Collection.

As part of a display that honors the results of PPA's worldwide competition, Benavente's photos did lend credibility and prestige to the first regional photography competition of the Asian Pacific Rim, which took place at the convention. Benavente's work also will help to promote the art of photography on an international scale, as it was viewed and studied by thousands of Asia's best professional photographers.

PPA, a worldwide association, exists to assist its more than 14,000 members in achieving their professional, artistic and fraternal goals; promote public awareness of the profession and to advance the making in all of its disciplines as an art, a science and a visual recorder of history.

Benavente is an internationally known fine-art photographer and her artwork has been shown in galleries in the USA, as well as China, Canada and France.

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SUNDAY	3:52	0.1	3:36	0.9	9:55	4.5	9:52	5.6
MONDAY	4:34	0.0	3:58	1.3	10:38	4.0	10:20	5.7
TUESDAY	5:23	0.0	4:20	1.8	11:33	3.4	10:54	5.6
WEDNESDAY	6:26	0.1	4:40	2.3	12:54	2.9	11:39	5.4
THURSDAY	7:51	0.2	4:24	2.7	4:06	2.7	N/A	N/A
FRIDAY	8:17	0.3	5:02	2.4	1:22	2.6	1:47	5.8

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The **Q** Line

Terri Schiavo's parents last week asked the same federal appeals court to order the reinsertion of their brain-damaged daughter's feeding tube. Their move came hours after a federal judge refused the same request. Bob and Mary Schindler argue that their daughter's due process and religious rights were being violated.

Schiavo's husband, Michael, said she has no hope for recovery and wouldn't want to be kept alive artificially. Meanwhile, the Republican Congress has intervened and opined on the issue, and Florida Gov. Jeb Bush last week

ordered his legal team to scour state laws for a way to reconnect Schiavo's feeding tube.

So this week, Q-line wants to know, "Is it the government's place to intervene in families' private matters, or on moral issues? Why or why not?"

Call (310) 285-8106 before Friday at 5 p.m. and we'll print your responses in the weekend edition. Please try to limit your comments to a minute or less. It might help to think first about the wording of your response.



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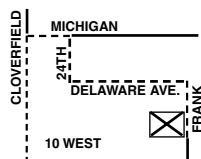
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Marion Davies estate to become public club

MASTER PLAN, from page 1

first of its kind for Santa Monica, created in conjunction with the city's open space guidelines and placing a priority on urban living, which provides plenty of outdoor opportunities for recreation.

Officials predict that City Hall will face a budget shortfall in coming years, which could affect long-range park projects. City staff in January said City Hall's general fund is projected to grow at 14.6 percent for the next five years, but expenditures are expected to grow 18.7 percent. However, park improvements that will come on line in the next three years have already been budgeted, with the exception of Village Green, for which funding has yet to be secured, said Horner.

NEW PARKS FOR '05

The skatepark will offer 20,000 square feet of concrete curves, bowls, dips and inclines adjacent to Memorial Park at 14th Street and Olympic Boulevard.

Expected to be ready by this summer, the skatepark will be used for BMX-style riding, inline skating and skateboarding. It will cost \$550,000 from capital improvement funds, Horner said.

Cloke said the skatepark has been anticipated by Santa Monica teen-agers who will have easy access, since it will be located near major bus routes and behind a youth-oriented facility operated by the Santa Monica Police Department.

"This is a project that's been overdue for years," Cloke said. "We have had teen-agers coming to meetings, requesting we build this park."

Cloke said she doesn't know how much the skatepark will cost users, but admits some fees will likely be required because a manager will be needed and the site may require a unique kind of maintenance to ensure safe handling.

Virginia Avenue Park, at 2200 Virginia Avenue, is expanding from its present 5.8 acres to 9.5 acres. Once complete, the park will offer a community center and gym with increased programming, children's playground, basketball courts, a seasonal water play area joined to the existing pool, and a tree-shaded area for the Santa Monica Farmers' Market, Horner said.

"The Virginia Park expansion is very exciting, offering beautiful places for children to play," Cloke said. "It is the biggest project coming on line this year."

Cloke said the community center is devoted to teen-agers, and with the addition of the gym, will expand the kinds of activities the park has available. She said it is a project wanted by neighborhood residents and based on a sustainable model.

"The youth center will offer programs for children to participate in that is safe and interesting," Cloke said, referring to the pool, basketball courts, dance space

and studying programs for students.

The buildings at Los Amigos and Memorial parks are undergoing \$1.3 million in renovations and improvements expected to be complete in April, including new concession stands, restrooms, storage space and announcer platforms.

PARKS FOR '06 AND BEYOND

The Airport Park is estimated to cost \$8.2 million and will encompass 8.3 acres that offer synthetic turf soccer fields, an off-leash dog area, a picnic and barbecue area, and a public restroom. Horner said the operation costs also have been budgeted with the construction costs.

Bidding for the project is expected to begin as soon as possible, unless City Hall decides to go through with a proposal by Santa Monica College to provide underground parking in exchange to have the site paid for by taxpayer-approved bonds dedicated for the college. If approved by City Hall, it could postpone the construction of the project for several months.

"The Airport Park is something residents near the airport have wanted for a long time," Cloke said. "There has been a great demand for a soccer field and dog park and, hopefully, it will offer expanded recreation opportunities for kids."

The Euclid Neighborhood Park, expected to be available for use by March of 2007, will be a new 15,000-square-foot facility adjacent to a hospital Los Angeles County sold to Santa Monica in 1998, housing people with disabilities, Cloke said.

Because Euclid Neighborhood Park will be adjacent to a special housing program, the park is designed to be quiet, Cloke said.

"It is a small neighborhood park designed for a quiet, green area where children can play and neighbors can enjoy and have a picnic," Cloke said. "Bring your children, and we provide the trees and the grass."

Two more park-run facilities coming to Santa Monica further down the stretch are the new Village Green Park and a renovation of the Marion Davies estate, both to be completed by December 2008.

The Village Green Park will cost \$9.1 million to construct and will offer open space and greenery as part of a long-term development plan for the Santa Monica Civic Center.

The Marion Davies estate, at 415 Pacific Coast Highway, will likely be opening as a public beach club. Once owned by William Randolph Hearst and used for his mistress, actress Marion Davies, the estate has been abandoned for nearly a decade.

Horner said the renovation is expected to cost \$12.1 million. The Annenberg Foundation has already contributed \$21 million to Santa Monica for the renovation and upkeep.

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LOCAL



Home-businesses have 15 days left

AMNESTY, from page 1

out letters to home business operators detailing the amount of back penalties owed, but was soon bombarded with calls from residents saying that they were unaware they needed to apply for business licenses. They contended the penalties were unfair.

"We didn't even know we had to pay it, how would we know?" resident Rita Aikey told the Daily Press earlier this year. Aikey's husband, a fine artist, works out of their apartment and sells up to \$5,000 of his works a year. "My God, it's like you're so busy working and paying the bills, and you have to know everything. It's frustrating."

In addition to hundreds of dollars in unpaid business license fees dating back to 2001, residents were being handed down penalties of 100 percent for letting the dues slide. In response to numerous resident complaints, City Hall agreed to waive the penalties, at least for a temporary grace period.

"Most of the people said, 'You know, I'm a citizen here. I live here. I work here.

I pay taxes. If I had known I needed a business license, I would have gotten one,'" City Hall Finance Director Steve Stark told the Daily Press last month.

But there were some residents who knew of the law and chose to ignore it, said Pamela McGarvey, City Hall's supervisor of revenue operations.

"Some just chose not to apply (for a license)," she said.

City Hall doesn't know how much it is actually losing each year from unpaid home business licenses because it has never known how many residents should be paying it, McGarvey said.

According to Santa Monica law, businesses that gross less than \$60,000 a year in the city must pay an annual \$75 licensing fee, plus \$20 for having the fee processed. Businesses that earn more than \$60,000 pay a percentage dependent on the services they offer. Receiving the license requires the applicant to fill out a form that can be handed in at City Hall or completed online.

Not all residents are satisfied with the temporary amnesty program. Mark

Humphrey, a writer for syndicated radio programs who has worked for many years out of his Ocean Park apartment, said while he "is going to face the music and pay his business license tax," he doesn't feel he should be required to have a license.

"In a perfect world, I was hoping it would all just go away," said Humphrey, who received a letter from City Hall last year.

While the business tax won't go away this year, Councilman Kevin McKeown, an outspoken critic of the home business license said he would push the issue in front of the City Council this spring. But if the tax was repealed, it couldn't be applied retroactively.

To inform residents about the April 15 deadline, City Hall has been running weekly advertisements in local papers and have placed inserts in utility bills since March 15. Details also have been displayed on the city Web site, and flyers have been placed in city facilities.

"Its never going to be 100 percent, but from the rate of response, it looks like it's working," said City Hall spokeswoman Judy Rambeau.

Parents of killed biker drop suit for cyclists

By The Associated Press

SANTA ANA — The parents of a mountain biker killed by a cougar last year in Whiting Ranch Wilderness Park said they will drop a wrongful-death lawsuit against Orange County because of protests from cyclists.

Mark Reynolds, 35, was mauled by a mountain lion while he crouched to fix his bicycle along Cactus Ridge Trail on Jan. 8, 2004.

Dona and Gary Reynolds of St. Joseph, Mo., filed the wrongful death suit March 16, alleging that the county should have known the park was dangerous because mountain lions were present.

But dozens of messages on the Mark J. Reynolds Memorial Foundation Web site urged the family to drop the lawsuit, saying cyclists understand the risks of biking in wilderness parks.

"Our intention was not to upset his friends, fellow bikers, biking clubs and national biking associations, biking-related companies, nor the trails in which the enjoyment of biking prevails," the parents said in a statement.

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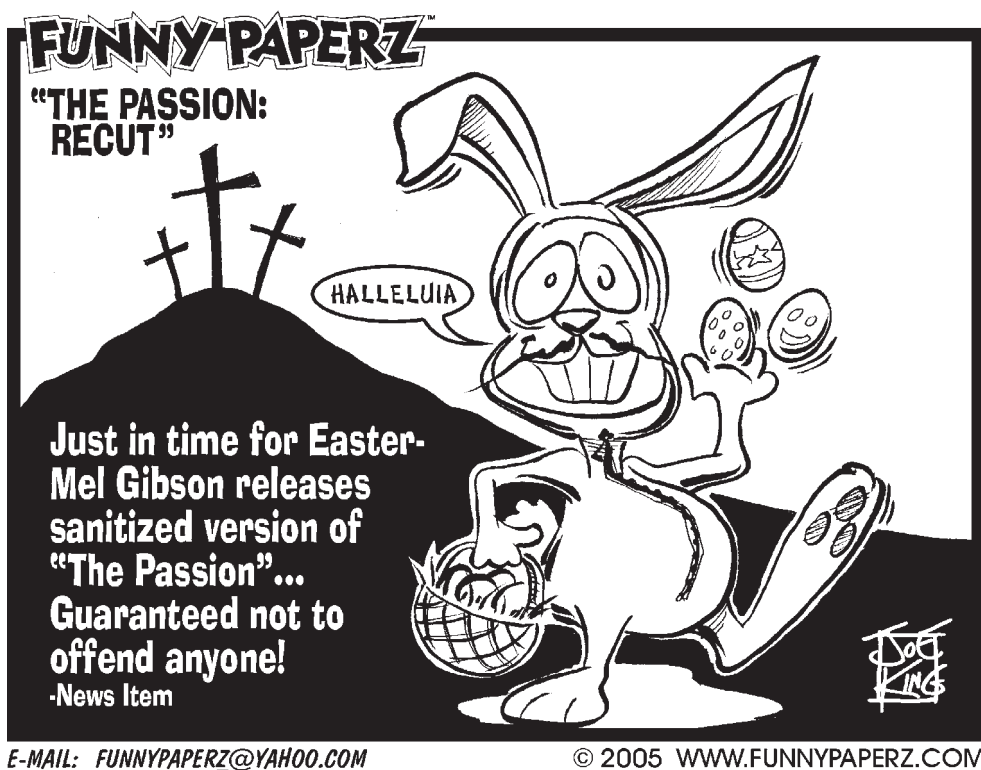


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OPINION



Terry Shiavo: The show that never ends



INCITES

BY ED SILVERSTEIN

The circus has come to town.

Oh, and would P.T. Barnum be jealous. This is not your average circus. This is a combination three-ringer and a big tent revival. This is Cirque de Shiavo.

And, ladies and gentleman and children of all ages, the show has begun.

Stepping out into the center ring is the master of ceremonies, the ringmaster himself: Delay the (not so) Magnificent. See the slight of hand as he distracts us with righteous moral ovations, while discretely sweeping his own ethical lapses under the rug.

Now, with a snap from the majority whip, the snarling GOP paper tigers are transformed into the meekest of kittens. And with barely a gesture and a wink, they line up behind him and march lock-step into battle.

Now turn your attention skyward as the ringmaster directs his trained toadies onto the narrowest of tight ropes where they will don constitutional blindfolds and attempt the political death-defying traverse across the abyss between Church and State.

And here come the clowns. The small troop of outlandish democratic midgets fly from the wings and perform a garish parody of the republicans as they comically stumble over their core values and jostle their way onto the tightrope and into the remaining spill of the moral spotlight.

But now we must shift our attention to the right ring where you are about to be treated to a most amazing and mystical spectacle. From the deepest, darkest, fetid ignorance of the mysterious south, comes Senate Majority Leader Bill Frist, aka, Dr. Life & Death Penalty, aka, the Amazing MD-ini.

Shh, we must remain absolutely silent. Nothing must interfere with his concentration as he ignores all acceptable medical practices and channels his remarkable powers of prognostication. Don't even stir as he gazes into the crystal ball of a video image, now pulling a medical diagnosis seemingly out of thin air. Pay no attention that this diagnosis goes against those of every other doctor, fettered as they are by outdated methods such as scientific testing and, yes, even the barbaric practice of actually examining the patient. Oh, how they pale when held up to the miracle of prophetic political partisanship. Can the encore be anything less than a complete cure through the laying of hands?

And now the master magician's himself, the (near) Great Jeb Bush, will attempt a trick that is guaranteed to rival his famous mystery of the disappearing black votes. Right before your eyes he

will make dozens of court decisions vanish and turn a minor family tragedy into a national travesty.

But the Ringmaster refuses to be shown up. He will perform his most difficult feat. Using nothing but his own righteous ideology, Delay will attempt to wedge himself between parents and husband, conservative and liberal, red state and blue, while juggling the constitution and the bible faster and faster until they become a blur.

But where is the main attraction, the one we've all come to see? No, she is not here under the big top. For this we must skulk guiltily off to the shabby sideshow tent, hidden in the shadows like a dirty little secret.

It is under the freak show tent that she resides, attended to by political lizard boys, creationist monkey girls and (a) moralistic pinheads of every ilk.

There she is, lying under the watchful gaze of the Demonized Man, a once loving husband, who has been transformed by the dark forces of hypocritical religious wrath and deceit into a loathsome, uncaring, creature of unmitigated avarice and murderous violence.

Here is our star, smiling, gurgling; blinking against the bright light of unwanted fame. Here is the fallen Christian who, in her conscious absence, has been elevated to an angel of the living dead.

And like the men who line up outside the fat lady's tent after hours, she is pimped to those who will use her to advance their own lascivious desires, one after the other, until she is drained of whatever semblance of life remains and is mercifully allowed to expire, even as her exploiters pack up their tents and move on.

But wait, back under the big top the crowd has grown surly. They do not like this show.

At the first, scattered boos make the ringmaster lose his resolve. The wedge loses its hold and the Constitution and Bible go flying, pages scattering, becoming hopelessly tangled only to be trampled into a meaningless mess upon the dung-soiled ground.

The tightrope walkers lurch and totter toward their inevitable fall, realizing only now that they were working with out a net. And the majority of the crowd joins the swelling the chorus of boos as they realize that this circus is nothing more than the smoke and mirrors of a Carni's con.

Yet there are those in the audience who remain rapt, oblivious to the deception. They believe, unquestioningly, that everything they have seen is real. And like Terry Shiavo, Barnum is smiling, because these are his people, and there will be new ones born every minute.

(Ed Silverstein can be reached at incites@incites.net.)

LETTERS TO THE EDITOR

It's still our money, no matter how you sell it

Editor:

It is shocking and more than a little dismaying that not once, in your recent headline article on Santa Monica College's proposal to develop the airport park in exchange for an underground parking structure, was it ever mentioned that Santa Monica residents' money will be used to finance the project.

While the Daily Press and writer Ryan Hyatt have the college "wanting to save local taxpayers more than \$8 million," by "offering to pay for the park" to the tune of "between \$6 and \$26 million," the direct sources of the funding for this SMC development proposal, the recent local Prop. "U" and "S" bond measures, went completely unmentioned.

It is one thing to mislead voters at election time as to the true nature of a tax levy, especially when "higher education" is involved — which in this case includes increasing parking capacity to accommodate SMC's unfettered growth. But it is quite another thing to turn reality on its head by omitting such crucial information in what purports to be a news story.

Spare me the "win-win" scenarios and illusions of largesse on SMC's part: If Councilman Genser is amazed at the college wanting to develop land "that is not their own," consider that, at the same time, they will be doing it with someone else's money — ours.

Don Gray
Santa Monica

DP columnist full of drivel

Editor:

It's not so much the broken promise of Daily Press columnist Ron Smith that disappoints so many of us (SMDP, March 17, page 4), but the hasty return from his lame, so-called "strike" and having to endure his uninformed, left-wing drivel so soon after his bogus announcement. Now, he has the gall to question Congress for looking into the steroid scandal that now plunges Major League Baseball. Who else would have enough clout or resources to bring these self-indulging, millionaire cry babies to the hot seat other than Congress? The baseball commissioner? You must be joking. The fox has been looking after the hen house far too long and someone bigger than Major League Baseball has to deal with this epidemic. The names of Mickey Mantle, Hank Aaron, Willie Mays, amongst others, don't deserve to be degraded in the company of these present-day cheaters.

If Mr. Smith actually gets paid to write such brainless trash for the SMDP, then maybe the editor would be interested in some swamp land in Florida that I've been trying to unload also.

Penny Lancaster
Santa Monica

LAX expansion should follow the Green Line

Editor:

Here is a plan for expanding Los Angeles International Airport (LAX) that is safer and more convenient to passengers than building the planned centralized check-in center near the San Diego Freeway. This plan should please El Segundo and neighboring communities, increase security, reduce traffic congestion and smog, and get passengers to terminals quicker than at present and much faster than Mayor Hahn's proposed expansion plan.

The east-west rail Green Line passes within two miles of the entrance to LAX at Century and Sepulveda boulevards.

See LETTERS, page 7

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Santa Monica Daily Press

OPINION



LETTERS TO THE EDITOR

LETTERS, from page 6

The Green Line could be extended, on the surface, 1 1/4 miles north from Aviation Boulevard and Imperial Highway to 98th Street and then west five eighths of a mile to Airport Boulevard, north to 98th Street and west to the airport. The Green Line would travel between the hotels lining Century and Airport boulevards and the huge public parking lots on 96th Street.

Here is why this plan is superior to the mayor's proposal: I propose boring a subway below airport terminals. The Green Line would go underground east of Sepulveda and circle under the airport.

Edwin Stegman
Santa Monica

Megan Law only half of the battle

Editor:

Access to California's Megan's Law Web site has recently become a "hot button" issue for many families throughout our state. That is why I would like to applaud Ryan Hyatt's excellent article on Megan's Law and registered sex offenders residing in Santa Monica (SMDP, March 5-6, page 1).

Mr. Hyatt's story was very well executed, and stated the facts about Megan's Law clearly, accurately, and succinctly.

As a family/child advocate and abuse prevention consultant, I would like to take this issue one step further, and stress the urgent need in our community for vital, up-to-date programs and prevention education.

It can be very frightening to learn that there are registered sex offenders in our community. Naturally, we feel vulnerable, confused and of course, angry. We want to point fingers, band together and do anything and everything possible to run that offender screaming out of town and away from our children. But vigilantism is not the answer.

While I am certainly not sympathetic to the plight of any sex offender, especially one who targets children, this posse mentality can actually undermine the very nature of Megan's Law and how it can protect us. Believe it or not, there are many people out there who would love to see Megan's Law struck down — or at the very least, severely limit our access to this public information. Their argument: "that the offenders have served their time and have a 'right' to their private lives. And that the public simply can't 'handle' this dangerous information because we will then try to take the law into our own hands: in effect becoming vigilantes and 'infringing' upon the offenders' rights."

Believe me, I know it's tempting. But, please, let's not shoot ourselves in the foot, here. I strongly believe in the Megan's Law registry, and want to ensure that it remains intact and easily accessible to me as a parent and community member. I wouldn't want to give any misguided fuel to the argument that the public cannot be responsible with this information. However, Megan's Law is only part of the solution.

Yes, it is always upsetting to learn that a registered sex offender is living nearby. But it should be equally

concerning to parents that there are plenty of active sex offenders living in our midst, doing what they do, who simply haven't been caught yet, and are therefore not on any Megan's Law Web site or anywhere else for that matter. Those are the people I am concerned about.

This is precisely why we need to educate ourselves and our children with the correct information, skills and tools that can help lessen the risk of something bad happening to them.

According to the National Center for Missing and Exploited Children, studies show that one in five girls, and one in 10 boys, are sexually abused or exploited before they reach adulthood. Yet less than 35 percent of those assaults are reported to the authorities.

One of the biggest misconceptions when it comes to childhood sexual abuse is that it is only carried out by some "big, bad stranger" — whatever that means. That it's a crime that is only committed by some "weird looking guy," "a loser or bum," or "someone of a certain ethnicity." False, false, false.

The plain truth is that 90 percent of childhood sexual abuse occurs by someone that the child knows, and has a trusted, established relationship with — not by a stranger.

By only teaching our children the out-dated concept of "stranger-danger" we are actually doing a disservice to them. It can be confusing and even possibly harmful. Ask a 5- or 6-year-old what a "stranger" looks like. They'll often say something like "a man in a scary mask or with a black hat and cape." This kind of thinking can mislead a child into believing that only a scary looking person can harm them.

There are often many red flags or warning signs that can indicate that someone may be a "tricky person," a person who should not have access to our children. Adults often miss these signs simply because we have never been taught otherwise. Children and adults alike, must learn to trust their own inner voice — that feeling in the pit of your stomach — when something just doesn't feel right. Kids call it that "icky" feeling. All too often, women, especially in our society, have been conditioned to ignore that feeling or instinct.

We don't want to seem paranoid or like a not nice person. We need to pay attention to it because it is our feeling.

As a society, we need to understand the truths about childhood sexual abuse, and we need to dispel the myths and misconceptions.

Our children are our most precious gift, and our most vulnerable population. Let's educate ourselves and our kids the right way, so that future Megan's Law notifications will not scare us, but rather empower us to take control and protect our families. Let's not fall prey to "vigilantism" no matter how well-intended it may seem.

I firmly believe that Megan's Law in conjunction with good prevention education is the real key to keeping our children safe.

Pattie Fitzgerald
Santa Monica

Doctor's prescription for health conscious



GUEST COMMENTARY

BY MANUEL FIGUEROA

One of the many forms discrimination takes is in the tax code and those victimized by it are the people who have to purchase their own health insurance. In 2004, employer-provided and self-employed health insurance received a \$155 billion tax break, but people who purchased their own health insurance received no tax break.

This problem is reaching alarming proportions as, according to the U.S. Census, the percentage of the workforce covered by employer-provided insurance dropped to a new low of just 60 percent. It should go without saying that people who are forced to purchase their own health insurance shouldn't be discriminated against, but it will take an act of Congress to fix the problem.

Those of us in the Latino community feel the gravity of this discrimination even deeper, as one out of every three Latinos is uninsured, according to the most recent U.S. Census figures. We either know someone who is uninsured, or we are uninsured ourselves.

Many in our community could be forgiven for thinking an act of Congress is a hopeless pipe-dream. But there is hope in a bill that has wide bipartisan support.

In the past few weeks, with leadership and support from President Bush, Republicans and Democrats reintroduced a bill that would provide \$1,000 annually to uninsured individuals; \$2,000 annually to uninsured couples, and \$3,000 annually to uninsured families to buy private health insurance. This bill garnered more than 130 cosponsors in the House of Representatives last year, ranging from conservative Republicans to liberal Democrats — including several members of the Congressional Black Caucus and the Congressional Hispanic Caucus.

The bill is called "Fair Care for the Uninsured," and it will correct the discrimination built into the tax code that has treated individuals who buy their own policy differently. The money provided under Fair Care would be advanced to workers up front so that they could have money to buy health insurance, and, according to a study done by Fiscal Associates, 18.6 million uninsured people could buy health insurance — half of the total number of uninsured people in America today.

Some politicians would like to consign a large number of America's working poor to Medicaid, or some expanded version of Medicaid, the health care program for poor Americans. Fair Care is a superior alternative because it allows people to shop for the health care plan that meets their family's needs. It would neither bust the federal budget nor continue to choke state budgets across the country.

As a doctor in Los Angeles, I can see first-hand how much this bill would improve our country's health care system. As a Latino-American, I can see how this would help assimilate Latino-Americans and protect them against hospitals who charge uninsured Latino's three to five times what they charge insured patients. That's why 81 percent of Latinos support this legislation and would vote for a member of Congress who supported it as well.

Fair Care would change the tax treatment of health insurance and give low-income working families without health insurance money to help them purchase private health insurance best suited for their families. The discrimination against millions of workers — many of them minorities — would be eliminated and millions of people would come off the uninsured rolls.

(Dr. Figueroa practices family medicine in Los Angeles.)



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STATE

Reality bites: Mother after misleading ads

CEREAL, from page 1

Kraft Foods Co., General Mills Cereals, and Kellogg USA Inc., saying they intentionally misrepresent their products.

General Mills "never made specific health claims" for its reduced sugar cereals, said spokeswoman Marybeth Thorsgaard.

"Consumers wanted less sugar, so we gave them less sugar," she said. "Our packaging is clearly labeled with nutritional information that complies" with government regulations.

Post spokeswoman Abbe Serphos said the lower-sugar version of Fruity Pebbles was "part of the evolution of the product."

"There are some consumers who prefer an option with reduced sugar. And we're looking to see if there are ways to add additional nutrients like whole grain and fiber in the future," she said. "It's a process that takes time."

Kellogg declined to comment. The owner of a San Diego store where Hardee bought cereal, Del Mission Liquor, did not immediately return a call seeking comment.

Howard Rubinstein of Miami, one of the lawyers representing Hardee, said the companies have intentionally misled consumers by displaying low-sugar labels prominently on the packages. Consumers don't always understand the details in nutritional labels, he said.

"A lot of people, quite frankly, don't have the educational ability to make those decisions. They rely on the one-line ad," he said Monday. "It is that kind of an ad that adds a lot of ambiguity, and it shouldn't."

Hardee was on vacation with her family Monday and was not available for comment, her lawyers said.

Hardee's lawsuit, filed last week in San Diego County Superior Court, seeks to force the companies to surrender profits from low-sugar cereals and to stop them from marketing the products as nutritionally superior.

The suit seeks class-action status on behalf of all California consumers who bought the new cereals believing they were healthier, said attorney Harold M. Hewell of San Diego.

Hewell said Hardee heard a broadcast report of the AP story last week that found there was no real advantage from the lower-sugar cereals. The AP had asked nutrition experts at five universities to review the new reduced-sugar cereals to see how they stacked up with the regular versions.

The nutrition scientists found both the old and new cereals had the same amount of calories, carbohydrates, fat, fiber and other nutrients. The AP story reported that manufacturers replaced the sugar with other refined carbohydrates to preserve the crunch.

The cereals examined were Kellogg's Frosted Flakes and Froot Loops; General Mills' Cocoa Puffs, Cinnamon Toast Crunch, and Trix; and Post's Fruity Pebbles. Only one, Cinnamon Toast Crunch, had fewer calories than the full-sugar version — 120 calories compared to 130 per three-fourths cup serving.

Hewell said Hardee "was extremely upset" to find that most of the reduced-sugar cereals had the same calories as the regular versions.

Skeptical Supreme Court debates San Francisco housing dispute

BY ERICA WERNER

Associated Press Writer

WASHINGTON — The Supreme Court debated a long-running dispute between the city of San Francisco and the historic San Remo Hotel on Monday, but justices questioned whether there should be federal involvement in the property rights struggle between a local government and a business owner.

The San Remo, a 62-room, 1906 hotel two blocks from Fisherman's Wharf, was required to pay the city a \$567,000 fee in the early 1990s in order to get the right to rent all its units to tourists for short-term stays. The payment was imposed under the city's new "hotel conversion ordinances," which were designed to maintain residential units in hotels in order to meet San Francisco's low-income housing needs.

The San Remo's owners sued in state court to overturn the fine, and narrowly lost at the California Supreme Court in 2002. Then they turned to federal courts, claiming the limit on the use of their property was an unconstitutional "taking."

The issue in their appeal to the Supreme Court was a technical one — whether property owners who can't convince state courts to compensate them in property takings cases should be able to

turn to federal courts to adjudicate the constitutional issues.

Seth Waxman, the Washington, D.C., attorney representing the city and county of San Francisco, said San Remo's owners had already had their day in court.

"Every issue relevant to the federal constitutional claims was fully and fairly litigated," he told the court.

But San Francisco attorney Paul Utrecht, representing the hotel, said the city's actions were unfair and the San Remo's case had never been fully heard.

"We have never had an opportunity to have a federal takings claim decided on the merits," Utrecht said.

Justices had more questions for Utrecht than for Waxman. Justice Stephen Breyer asked why Utrecht thought he had issues to raise in federal court that hadn't already been decided in state court.

"It seems to me, here they have decided matters of whether there was a reasonable purpose or not to this ordinance. ... Now what else do you want to raise?" Breyer asked.

Utrecht contended that Supreme Court precedent envisioned a two-track litigation scheme in which the issue of compensation would be decided in state court and federal courts would hear the federal takings claims.

**INTERESTED IN YOUR DAILY FORECAST?
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STATE



Cattle ranchers split on ban of Canadian beef imports

BY TERENCE CHEA
Associated Press Writer

SAN FRANCISCO — California cattle ranchers are deeply divided over whether the United States should lift a ban on Canadian beef imports put in place nearly two years ago after mad cow disease was discovered in Canada.

The San Francisco-based 9th U.S. Circuit Court of Appeals has been asked to intervene in the trade dispute after a federal judge decided earlier this month to block a government plan to allow expanded beef imports from Canada.

"There has never been an issue as divisive and emotionally charged as this ban on Canadian imports," said Ben Higgins, executive vice president of the California Cattlemen's Association. "We're concerned that permitting unrestricted trade with that country would have an adverse effect on our live cattle marketplace."

Some California ranchers are worried that reopening the U.S. northern border would result in a flood of Canadian beef imports that would lower cattle prices at a time when the lucrative Japanese market is closed to American cattle producers. Lifting the ban also could jeopardize efforts to persuade Japan, South Korea and other Asian countries to buy U.S. beef if they believe Canadian cattle isn't safe, they say.

Other ranchers say reopening the border would help American meatpackers that are suffering without Canadian cattle. It also could help persuade Japan and other countries to reopen their markets by demonstrating that mad cow disease can be controlled and eradicated.

"The Japanese are turning the tables on us," said Livermore rancher Darrel Sweet, who served as president of the cattlemen's association until late last year. "They're saying, 'You want us to open up our markets to you, but you don't want to open up your markets to the Canadians?'"

California is the country's seventh largest beef producer and the nation's No. 1 dairy state, according to the California Farm Bureau Federation. The California industry, which mostly raises calves shipped out of state for feeding and slaughter, generates about \$1.6 billion in sales, just a fraction of the \$45 billion the industry generated nationwide.

The state's top beef-producing counties include Fresno, Imperial, King, Merced and Tulare.

The U.S. government banned the import of Canadian live cattle in May 2003, after Canada reported its first case of mad cow disease, a brain-wasting ailment officially known as bovine spongiform encephalopathy that can cause a fatal brain disorder in humans. Two more cases were discovered in Alberta earlier this year.

Japan and several other countries banned U.S. beef in December 2003, after a cow originally from Canada test-

ed positive for the disease in Washington state. Japan previously imported \$1.5 billion in U.S. beef annually.

More than 90 percent of California's \$215 million in foreign beef exports are sold to Asian countries. Japan, at 40 percent, and Korea, 33 percent, are the state's two largest beef export markets.

Canadian beef producers have been allowed to export some boneless beef from younger cattle to the United States, but not live cows. As a result, U.S. meatpackers say their inability to buy Canadian cattle has cost their industry \$1.7 billion, slowed production and forced layoffs. Meanwhile, Canada has increased its own meatpacking capacity because ranchers there can no longer send their cattle to American slaughterhouses.

Proponents of lifting the ban say a weakened U.S. meatpacking industry will eventually raise costs for American ranchers.

"We're exporting jobs to Canada," Sweet said. "If there's not a healthy meatpacking industry, then our live animals don't get converted into beef. There isn't much economic value if we can't convert it into beef."

In late December, the U.S. Department of Agriculture issued new rules that would allow the import of live cows under 30 months of age from Canada starting March 7.

But earlier this month, a federal judge in Montana temporarily halted the USDA plan after a protest by the ranching group R-CALF United Stockgrowers of America. The group claimed that allowing expanded beef imports from Canada would endanger consumers. Judge Richard Cebull has set a July 27 trial date to hear arguments on making the injunction permanent.

The USDA, along with the National Meat Association, asked the 9th Circuit to overturn the judge's preliminary injunction. They argue that the ban hurts free trade and that allowing expanded Canadian beef imports won't endanger American consumers.

Most California ranchers also dismiss fears that mad cow disease could spread in the United States, noting the USDA's beefed up surveillance program. It has tested nearly 300,000 high-risk animals since last June and hasn't found any infected cattle.

The ban on Canadian beef is mostly an economic issue. Like the rest of the U.S. beef industry, California ranchers saw near-record cattle prices last year — mostly as a result of increased beef consumption among Americans. Many want to maintain those prices by keeping the ban in place, at least until Japan reopens its market.

But before the United States allows Canadian beef imports, the California Cattlemen's Association wants assurances from Japan that lifting the ban won't impact negotiations to open the Japanese market.

"We should have our export markets back before expanding trade with Canada," Higgins said. "I've heard that from producers large and small."

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State law mandates that you withhold tax on property acquisitions



BUYING AND SELLING
BY THOMAS KHAMMAR & BRENT PARSONS

There are some exceptions to the rule. If you are an individual selling real property, the buyer will not have to withhold from your proceeds if the sale price is less than \$100,000, or if you are selling your principal residence, or if you are selling at a loss.

If you are buying or selling real property in California, you need to know about income tax withholding — the tax that the seller pays based on the sales price of the home.

The withholding tax came about in 2002, when the California State Legislature added the legislation as a measure to balance the state budget. It was estimated that it would accelerate collection of \$285 million in state revenue.

The law requires the real property buyer to withhold from what would be paid to the seller an amount of 3.33 percent of the gross sale price. The withholding is mandatory on all California real property transactions. In addition, the withholding law applies to dispositions of California real estate by both California residents and non-residents. If the property is owned by a corporation, you may be taxed at a different level. Please consult your tax or legal advisor for information regarding your specific circumstances.

The legislation does not take into account costs of the sale such as real estate commissions or other settlement costs. The buyer is responsible for making the payments. If you

purchase the home with one payment, you must withhold the 3.33 percent out of that payment. If you are going to make payments to the seller, then you may choose to pay the 3.33 percent withholding of each portion of the payment at that time. Withholding is currently due by the 20th day of the calendar month following the date that the title is transferred. Typically, the escrow officer would assist the buyer with this process. Check with him or her to discuss this service for your specific transaction.

There are some exceptions to the rule. If you are an individual selling real property, the buyer will not have to withhold from your proceeds if the sale price is less than \$100,000, or if you are selling your principal residence, or if you are selling at a loss. Other exemptions are for tax-deferred exchanges, such as a 1031 exchange, and involuntary conversions of property. In addition, corporations and other entities, who are not individuals,

may apply for reduced withholding waivers.

The California Franchise Tax Board governs the withholding procedures through a division called the withholding services and compliance section. Should you be interested in more information on this process, you can contact them at (888) 792-4900 and at: http://www.ftb.ca.gov/individuals/wsc/California_Real_Estate.htm 1. You may check the Franchise Tax Board Web site both to see how the process currently works and for any updates. The Franchise Tax Board Web site currently has more than 50 frequently asked questions which may be updated to reflect the changes to the law.

(To contact Thomas Khammar or Brent Parsons, call (310) 943-7656. If you have specific questions in regards to taxes you should consult a tax specialist. Any information stated in this article is informational only.)

SANTA MONICA RESIDENTIAL REAL ESTATE TRANSACTIONS: SINGLE FAMILY HOMES, CONDOS AND INCOME HOMES

Active Santa Monica 03/22/2005	927 23RD ST SqFt: 1,066 Lot Size: 8,000	SANTA MONICA 90403 List Price: \$1,453,000 Sold Price: -	Bed: 2 Bath: 1.00\
Active Santa Monica 03/21/2005	1123 OZONE AVE SqFt: 1,515 Lot Size: 5,100	SANTA MONICA 90405 List Price: \$1,150,000 Sold Price: -	Bed: 2 Bath: 3.00
1043 24TH ST Santa Monica 03/21/2005	SANTA MONICA 90403 SqFt: 1,153 Lot Size: 6,118	List Price: \$1,439,000 Sold Price: -	Bed: 2 Bath: 1.00
Pending Santa Monica 03/22/2005	411 LINCOLN BLVD SqFt: 1,656 Lot Size: 7,500	SANTA MONICA 90402 List Price: \$1,650,000 Sold Price: -	Bed: 3 Bath: 1.75
Pending Santa Monica 03/24/2005	422 BAY ST SqFt: N/A Lot Size: 5,902	SANTA MONICA 90405 List Price: \$1,450,000 Sold Price: -	Bed: 3 Bath: 3.75
Sold Santa Monica 03/23/2005	1725 MICHIGAN AVE SqFt: 2,285 Lot Size: 6,041	SANTA MONICA 90405 List Price: \$975,000 Sold Price: \$949,000	Bed: 3 Bath: 2.50
Sold Santa Monica 03/22/2005	3036 LINDA LN SqFt: N/A Lot Size: 5,200	SANTA MONICA 90405 List Price: \$839,000 Sold Price: \$871,000	Bed: 3 Bath: 2.00
Active Santa Monica 03/22/2005	937 19TH ST #3 SqFt: 1,302 HOD: \$228	SANTA MONICA 90403 List Price: \$729,000 Sold Price: -	Bed: 2 Bath: 2.50
Active Santa Monica 03/21/2005	1139 YALE ST #6 SqFt: 0 HOD: \$250	SANTA MONICA 90403 List Price: \$699,000 Sold Price: -	Bed: 2 Bath: 2.50
Active Santa Monica 03/23/2005	1253 11TH ST #2 SqFt: 1,974 HOD: \$318	SANTA MONICA 90401 List Price: \$1,000,000 Sold Price: -	Bed: 3 Bath: 3.00
Active Santa Monica 03/24/2005	1420 PRINCETON ST #2 SqFt: 1,477 HOD: \$350	SANTA MONICA 90404 List Price: \$643,000 Sold Price: -	Bed: 2 Bath: 2.00
Active Santa Monica 03/24/2005	838 16TH ST #3 SqFt: N/A HOD: \$0	SANTA MONICA 90403 List Price: \$1,249,000 Sold Price: -	Bed: 2 Bath: 2.50
Active Santa Monica 03/24/2005	838 16TH ST #5 SqFt: N/A HOD: \$0	SANTA MONICA 90403 List Price: \$1,249,000 Sold Price: -	Bed: 2 Bath: 2.50
Active Santa Monica 03/24/2005	838 16TH ST #7 SqFt: N/A HOD: \$0	SANTA MONICA 90403 List Price: \$1,249,000 Sold Price: -	Bed: 2 Bath: 2.50
Active Santa Monica 03/24/2005	838 16TH ST #9 SqFt: N/A HOD: \$0	SANTA MONICA 90403 List Price: \$1,249,000 Sold Price: -	Bed: 2 Bath: 2.50
Active Santa Monica 03/24/2005	838 16TH ST #10 SqFt: N/A HOD: \$0	SANTA MONICA 90403 List Price: \$1,195,000 Sold Price: -	Bed: 2 Bath: 2.50
Active Santa Monica 03/20/2005	2339 34TH ST #44 SqFt: 1,317 HOD: \$265	SANTA MONICA 90405 List Price: \$625,000 Sold Price: -	Bed: 2 Bath: 3.00
Active Santa Monica 03/24/2005	2615 6TH ST #L SqFt: N/A HOD: \$240	SANTA MONICA 90405 List Price: \$789,000 Sold Price: -	Bed: 2 Bath: 2.00
Active Santa Monica 03/24/2005	1235 24TH ST #1 SqFt: 992 HOD: \$250	SANTA MONICA 90404 List Price: \$599,000 Sold Price: -	Bed: 2 Bath: 1.00
1227 24TH ST #C Santa Monica 03/25/2005	SANTA MONICA 90404 SqFt: N/A HOD: \$325	List Price: \$599,000 Sold Price: -	Bed: 2 Bath: 1.00
201 OCEAN AVE #B604 Santa Monica 03/21/2005	SANTA MONICA 90402 SqFt: 1,554 HOD: \$1,053	List Price: \$969,000 Sold Price: -	Bed: 3 Bath: 2.50
42 SEA COLONY DR #42 Santa Monica 03/23/2005	SANTA MONICA 90405 SqFt: 1,855 HOD: \$870	List Price: \$1,589,000 Sold Price: -	Bed: 2 Bath: 3.00
Pending Santa Monica 03/23/2005	937 12TH ST #209 SqFt: 805 HOD: \$325	SANTA MONICA 90403 List Price: \$519,000 Sold Price: -	Bed: 1 Bath: 1.00

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Available

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IRS throwing a bone to property owners



DAYS ON THE MARKET

BY JODI SUMMERS

The Internal Revenue Service has an intriguing new gift for property owners, an evolution of tax code sections 1031 and 121. New guidelines have been adopted allowing investors who move and use their old home as a rental property to eventually "buy down" and take cash out of the deal without facing federal income tax liability. This is an amazingly progressive step by the IRS because this money — known as "boot" in tax circles — had previously been taxed.

The "like-kind" exchange rules of IRS Section 1031 allow individuals and corporations to trade in existing business and investment property for new property of equal or greater value — and defer the capital gains tax along the way.

IRS code Section 121 lets you exclude \$250,000 of gain if you file a single return and up to \$500,000 excluded if you file a joint return when you sell your personal residence if you have lived there for two of the last five years.

"For the first time, the IRS is allowing taxpayers to mix the rules on principal residences and investment property," notes Rob Keasal, an accountant and real estate tax specialist. "The new rules do not apply to all 1031 exchanges, only those that feature the use of a taxpayer's former primary residence."

What gives this new guideline so much appeal is that for the first time, taxpayers are allowed to take cash tax-free out of a property exchange. The new rule is retroactive to Jan. 27, 2005.

The new primary home-investment possibility provided by the IRS that includes depreciation deductions goes something like this:

Marcel purchased a house in Las Vegas for \$210,000 and lived there from 1999 until 2003. Then he moved to Los Angeles, settled into a relationship and bought a new house, where he now lives. Meanwhile, Marcel is renting out his home in Las Vegas, and claims depreciation deductions of \$20,000.

Realizing he wants to invest near home, he does a 1031 exchange, paying

\$460,000 for a loft in downtown LA that he plans to lease out. He takes \$10,000 in cash from the deal to feed his hobbies.

Since Marcel's adjusted basis is \$190,000 (\$210,000 minus \$20,000 in depreciation deductions), he realizes a gain of \$280,000. Marcel applies the primary residence rule (Section 121) first to exclude \$250,000 of the \$280,000 gain before applying the non-recognition rules of Section 1031. He may defer the remaining gain of \$30,000, including the \$20,000 attributable to depreciation, under Section 1031.

Marcel recognizes no gain for the \$10,000 boot because boot is taken into account only to the extent it exceeds the amount of the gain excluded under Section 121. Marcel's basis in the replacement property is \$430,000, which is equal to the basis of the relinquished property at the time of the exchange (\$190,000) increased by the gain excluded under Section 121 (\$250,000), and reduced by the cash Marcel receives (\$10,000).

The terms of this new ruling state that you first apply as much of the gain as you need to maximize the Section 121 gain, with the balance applied to the Section 1031 gain.

Traditionally, if a seller received cash or property that is not like-kind property in an exchange that otherwise qualifies as a like-kind exchange, the taxpayer is required to pay capital gains tax on the boot.

Prior to this current IRS ruling, the like-kind exchange rules did not apply to property that is used solely as a personal residence.

Another new and exciting aspect of this new rule is that property owners can use this exclusion once every two years. This is beneficial if you are confident that your home is going to rapidly appreciate in the next few years and, you can afford to use your family home as a rental property. Perhaps its time for that sabbatical in Europe?

If you can afford to keep your primary residence as a rental — and you feel your neighborhood is going to appreciate — speak with your tax advisor about the new guidelines.

(Jodi Summers is director of the investment division at Boardwalk Realty Santa Monica. Contact her at jodis@boardwalkrealty.com, or call (310) 309-4219.)

Bitch!
Whine!
Complain!

Check Out the Question of the Week on Page 3 and let us hear what you have to say

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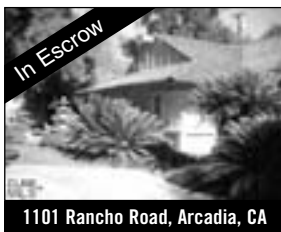
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Assigning a definition to sublease and lease



IN YOUR SPACE

BY CHRISTINA S. PORTER

Just what exactly is the difference between a sublease and the assignment of a lease?

There is confusion among many in the world of commercial real estate on what the two definitions mean.

For a portion of my commercial real estate career I was under the impression that an assignment is to a lease

what a sale is to a building, allowing the tenant, or "assignor," to effectively relinquish his interest and rid itself of his "obligations," while a sublease is a lease within a lease providing similar remedies for a default present in a lease agreement with the sublessor, or tenant, maintaining his original obligation at all times and keeping his right to regain possession of the premises. In actuality, when you assign or sublease the tenant is not released from liability, even though both forms of transfer require that the tenant give up possession of the premises, an assignor does not keep its right to regain possession as a sublessor does.

The ability to sublease and/or assignment of a lease is a standard provision when proposing to lease a property and is generally accepted by landlords — with the restriction that it is subject to the landlord's consent which shall not be unreasonably withheld. This restriction imparts good faith and fair dealing, taking away the landlord's ability to refuse a proposed assignment or sublease arbitrarily. It is important to know that if there is no provision in a lease for subleasing or assigning stating otherwise, it is assumed that it is allowed. Similarly, if the provision does not stipulate that the landlord cannot "unreasonably withhold" his approval then he may be allowed to withhold it arbitrarily and capriciously. In his fight to maintain control of a property, a landlord may require a "recapture" provision which usually states that at the mere proposal of an assignment or sublease the landlord may terminate the lease. This would be significant when a tenant is paying below market rent and there is a profit to be made by subleasing or assigning the lease.

Assignment and subleasing are necessary for businesses, big and small, to maintain flexibility. On the other hand,

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1639 11th St	Office	3/8/2005	6,500	\$1.50/mg
1639 11th St	Office	3/8/2005	2,500	\$1.50/mg
1657 Euclid St	Office	3/8/2005	5,500	\$2.25/fs
1318 Lincoln Blvd	Office	3/8/2005	6,600	\$2.65/fs
3000 Ocean Park Blvd	Office	3/8/2005	1,850	\$2.65/fs
3000 Ocean Park Blvd	Office	3/17/2005	2,861	\$2.65/fs
3420 Ocean Park Blvd	Office	3/17/2005	1,938	\$2.65/fs
401-415 Santa Monica Blvd	Office	3/8/2005	7,300	\$2.25-\$3.50/fs
1630 Stewart St	Office	3/8/2005	5,014	\$2.00/nnn
1658 10th St	Flex	3/8/2005	13,000	\$2.00/fs
2211 Michigan Ave	Industrial	3/18/2005	44,652	\$1.45/nnn

landlords find it difficult to allow it if they need to control the type of tenant that occupies their building. This would apply mostly to retail landlords who depend heavily on the tenant mix for the success of their project, or office building owners who depend on the ground floor tenants who could be providing a service to the office tenants like a bank or cafe.

(The above information is negotiable and dependent on the market conditions at the time of the negotiation. It is meant for informational purposes only and not meant to be taken as advice. Christina S. Porter is in the business of Leasing and Selling office and industrial buildings, she can be reached at (310) 806-6104 or cporter@naicapital.com).

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NATIONAL



Homeland Security to add 500 new agents

BY LARA JAKES JORDAN

Associated Press Writer

WASHINGTON — The Homeland Security Department will assign more than 500 additional patrol agents to the porous Arizona border, saying they will help keep potential terrorists and illegal immigrants from entering the country, The Associated Press has learned.

The border buildup was to be announced Wednesday — two days before civilian volunteers with the so-called Minuteman Project begin a monthlong Arizona patrol against immigrants crossing the U.S.-Mexico line.

About 155 agents will be immediately sent to Arizona, according to department officials who spoke on condition of anonymity because the buildup was not yet announced. More than 370 additional agents — all new trainees — will be permanently assigned to the Arizona border throughout the year.

Until they are in place, another 200 agents will be temporarily stationed in Arizona during the high immigration season this spring and summer, officials said.

A Senate aide, speaking on condition of anonymity, confirmed Tuesday that more agents would be assigned to Arizona, but could not immediately say exactly how many were involved.

The 370-mile Arizona border is considered the most vulnerable stretch of the 2,000-mile southern border. Of the 1.1 million illegal immigrants apprehended by the U.S. Border Patrol last year, 51 percent crossed into the country at the Arizona border.

Recent intelligence indicates that al-Qaida leaders are likely to enter the country through the Mexico border and “believe illegal entry is more advantageous than legal entry for operational security reasons,” former Homeland Security Deputy Secretary James Loy said in written testimony to lawmakers last month.

The new agents will come on top of the 210 that President Bush has proposed for all U.S. borders in his budget last month — a number lawmakers have called inadequate to effectively secure the nation’s borders. It also falls far short of the 2,000 new agents mandated in intelligence reform legislation enacted in December.

Hundreds of civilian “Minuteman” volunteers have signed up to patrol a 40-mile stretch of the southeast

Arizona border. They say they will merely identify and follow illegal border-crossers and not interact with them. But some of the volunteers plan to arm themselves, although they have little or no training to confront border-crossers.

T.J. Bonner, president of the National Border Patrol Council union, questioned whether the new employees would be enough.

“Right now, things are so out of control, we have no idea who’s crossing our borders, and we can’t but chase after but a few of the people,” said Bonner, whose union represents more than 9,000 agents. “It’s going to take more than a couple of hundred agents to seal those gaps.”

An estimated 2,400 agents currently patrol the Arizona border — about a quarter of the 10,000 assigned to the southern border. The 155 newly assigned agents will be pulled from elsewhere along the southern border — and not from the northern border with Canada, Homeland Security officials said.

Of the 200 temporarily assigned agents, 26 are specifically trained for search and rescue operations, officials said. Last year, 330 migrants died — mostly from exposure to the elements and lack of food and water — while crossing the southwest border. Officials said Border Patrol agents rescue between 1,200 and 1,500 migrants in the southwest annually.

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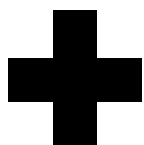
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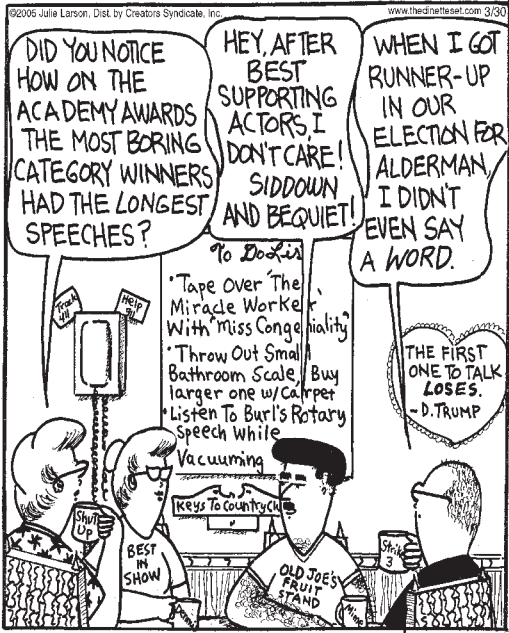
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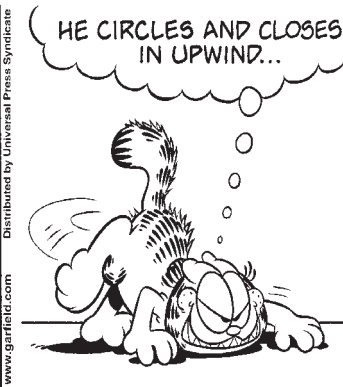


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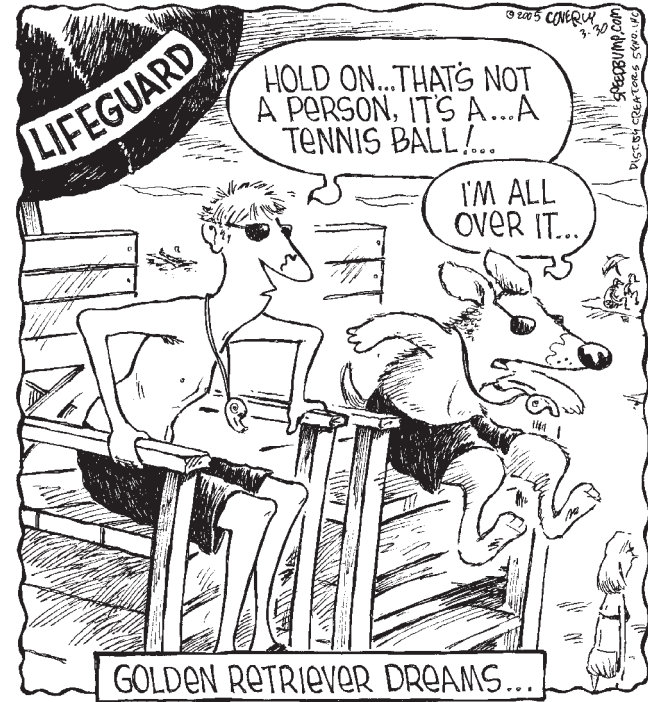
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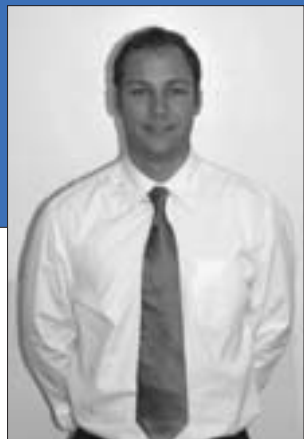
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Total \$2,639.00 Per Month
*Not Including Tax & Insurance

Wholesale lending through:



Pre-Approval in minutes.

VERY AGGRESSIVE RATES

30 year fixed 5.375%

10 year/1 arm 5.25%

7 year/1 arm 5.125%

5 year/1 arm 4.5%**

3 year/1 arm 4.25%**

1 year/1 arm 3.6%

6 mos./6 mo. arm 3.75%

1 mo./1 mo. arm 1.0%***

* Rates subject to change

* As of Feb. 1, 2005

** Denotes an interest only loan

*** Denotes Neg Am

2212 Lincoln Blvd., Santa Monica, CA
310-392-9223 1-888-FOR-LOAN (367-5626)