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(GAC125P1A) H:14 1/2W:19D:19 3/4

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(MWK-18CRN1-MJ7)
H: 17 3/16 W: 23 5/8 D: 25 8/16

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(FAH14ER2T)
H:14 1/2W:24D:19

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(FAH08ES1T)
H:14 1/2W:24D:19

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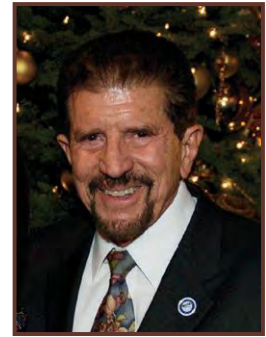


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Thank You for the Opportunity to Serve You for Two Years!

By Rick Otterstrom, AAGLA President



This month is the conclusion of my term and this will be my last Letter as AAGLA's President of the Board. It has been a great pleasure being your President for the past two years. I am grateful for the opportunity to serve the Apartment Association of Greater Los Angeles and all of its wonderful members.

Like me, most of you are small business people trying to make a living while providing affordable good clean housing to the people of Southern California. And like me, many of you are doing this as a family business. Like me, many of you have entered this industry as a second profession for a good way to provide a comfortable retirement for yourself and your family. The housing industry is a great way to serve the public.

One of my responsibilities at AAGLA over the years has been to interview Candidates who are running for public elected office. We are trying to find out who is running for offices that are important to us and our industry. It is our job to teach the candidates about us and our industry. We inform the candidates about the fact that many of our members are current or former union members, teachers, firemen, policemen and current or former government employees. The candidates learn that we are the same as they are.

What we have taught the candidates in these interviews seems to have made a difference. Not only are we seeing more candidates being elected who understand our industry from our view as well as the tenants view, we are seeing candidates that come to us with a new vision, we see these new candidates, from both parties, who dream of investing in real estate for their retirement. In many cases the candidates may already have invested in rentals for their future. And they understand the problems we face today.

So I hope I leave you with a more hospitable apartment industry world. To that end we have accomplished a few things. The most obvious to our members must be the new *Apartment Age* magazine that you are holding in your hands. This is the result of the hard work of many of our staff and volunteers. Along with our magazine and with the same modern look will be the AAGLA website that is changing. And when you go to your email you will see the weekly AAGLA Industry Update Your Source for Apartment Industry News and Information.

Something that is not as obvious but just as important is AAGLA's Non dues revenue expansion. Our agreement with Employers Workers Comp will hand us our first FULL year of loss run incentive revenue, a new agreement with Multiview to populate our website and weekly update with paid advertising is expected to bring in 10s of thousands of dollars next year. Non dues revenue helps AAGLA remain the least expensive FULL service association for apartment owners in the southern California area.

We have used this additional funding to help create a phenomenal legislative year, to bring in a friendlier city council in L.A., and to defeat every negative bill in Sacramento. This includes the defeat of a bill mandating interest payments on security deposits and the veto of AB 1229.

It has been my honor and pleasure to serve you. Have a great 2014. [AA](#)



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We Need Specialized Capital Improvement Programs for L.A. RSO Buildings

By James B. Clarke, AAGLA Chief Executive Officer



Currently, the Rent Stabilization Ordinance (RSO) contains a provision whereby the owner of a building subject to the RSO can pass through part of the cost of capital improvements of a unit, units, common area or the entire building on to the renters. Unfortunately, the RSO Capital Improvement Program (CIP) is flawed in the fact that it only allows for a 50% pass through amortized over 5 to 6 years (capped at \$55 per month) for each project.

By default, the CIP is used as a reactionary tool for owners when an improvement is “necessary but, not an “emergency”. It does not allow for owners to be proactive with improvement as the recuperation of the investment is usually disrupted by renters moving out (new residents are not subject to an existing pass through) and the value of the project being reduced - in some cases to “zero” – by the time the pass through has been completed. Lastly, the cost of no more than one project can be passed through at any given time.

With this in mind, we have proposed to several City Councilmembers the creation of two new “specialized” provisions to modify the RSO CIP that would allow for a 100% pass through amortized over five years with no monthly cap. These programs are devised to benefit owners and their residents mutually. They will also create hundreds, if not thousands, of jobs around the city. They are as follows:

ENERGY EFFICIENCY CIP – This modification would allow the owner of an RSO building to conduct energy efficiency projects in each unit and/or the common area where applicable. Projects could include weatherized doors, double-paned windows, energy efficient water heaters, etc.

SAFETY AND CRIME PREVENTION CIP – This update to the RSO would allow an owner to conduct anti-crime and safety projects such as landscape modifications, outdoor lighting, security cameras, etc.

These types of projects are a “win-win” for owners and renters alike. Energy efficiency will allow a renter to recoup the small increase in the monthly rent in the form of reduced electric and gas bills. Security enhancements create a better quality of life for residents. For the owners, these changes mean better buildings and possibly lower insurance rates. Stay tuned for our progress reports on this issue. [AA](#)



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Contact: Kimberly McCrossen (703) 797-0610

December 9, 2013

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AAGLA Founded 1917



AAGLA's Foundress and First President Elizabeth McGonigal

In 1917 McGonigal and her friends sold their rental properties in Long Beach and moved to Los Angeles and reinvested their money in rental properties. They then founded the Apartment Association of Greater Los Angeles.

1917



April 6

U.S. declares war
against Germany

Apr 11

Babe Ruth beats NY
Yanks, pitching 3-hit 10-3
win for Red Sox

Oct 23

1st Infantry division
"Big Red One"
shoots 1st US shot
in WW I



AAGLA
Founded

Jan 1

The Rose bowl Committee
switches back to football
from chariot races



Nov 3

First class US
mail now costs
3 cents per
ounce

LETTER TO THE EDITOR

Sanitation Vs. the Los Angeles Housing Department

A tenant of mine has a problem with the City of Los Angeles Sanitation Department. On her most recent Department of Water and Power bill, the Sanitation charge is \$69.26. That unit is part of a 2-unit structure that is part of six units at that property. Decades ago the 2-unit structure used to be a single family house. It was redesigned and permitted into two units before I bought it in 1983. The lot is 6229 square feet, and the total square feet for the buildings are 4,356, averaging 726 square feet per unit.

According to City of Los Angeles Ordinance #180116, units in Multiple-Family Dwellings, effective September 1, 2008, are to be charged \$24.33 per month (which would be \$48.66 on each 2-month DWP bill). When I called the Sanitation Department about this specific matter, the man I spoke to said that because that unit is part of a 2-unit structure, it is part of a duplex, which is like the Single Family higher charge.

Something else that scared me (for the potential effect on my low income tenants) during the call was that when I mentioned another property which has six units, of which four units are free-standing, and the other two have a common wall, the employee told me that the four units should be charged as Single-Family Dwellings, and the other two units should be charged as a duplex, which is the same charge as a Single-Family Dwelling. The lot size is about 8,988 Square feet, with the buildings totaling 4,188 square feet. That averages at 698 square feet a unit.

Based on the measurements above, all the units at both properties are about the size of apartments in multifamily structures, and should be considered as apartments, not Single-Family Dwellings. The foregoing proves why the Sanitation Department charges should not exceed the charges Ordinance #180116 indicates for Multiple-Family Dwellings.

But since the Sanitation Department considers such units as Single Family Dwellings, maybe that's what the Los Angeles Housing Department should call them, thereby removing them from being covered by the Rent Stabilization Ordinance.

One other matter the foregoing proves: Both properties, having six units each, have City trash pickup, not private trash haulers. For about the last couple years (or more) the city does not allow owners with city trash hauling to switch to private trash haulers (by which the upcoming Exclusive Trash Hauling ordinance will also escalate the cost of trash hauling).

Victor N. Viereck

You can reach Apartment Age magazine at apartmentage@aagla.org. Send us your thoughts.

Nov 5

Supreme Court decision (Buchanan v. Warley) strikes down Louisville, Kentucky, ordinance requiring blacks and whites to live in separate areas

1918



Nov 8

A's central Square is renamed Pershing Square to honor General Pershing.

1919

Prohibition, the amendment was ratified on January 16, 1919, and the country went dry on January 17, 1920

Nov 6

NY allows women to vote

May 21

House of Representatives approves Constitutional amendment allowing women to vote

Gas price was 25 cents per gallon



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Anatomy of a Veto

United, Team Effort Improved Our Odds in Convincing Governor AB 1229 Should Not Become Law

By Steve Carlson & Tim Coyle, Sacramento Lobbyists

We've been saying it for years – there are few fights in the state Legislature that can be won anymore without a team or a unified coalition – and the Governor's recent veto of AB 1229 (Atkins) is a perfect illustration.

You'll recall AB 1229 was the bill which proposed to authorize local governments to require, with impunity, the provision of low-income housing as a condition of approving rental development. Under the bill, they would no longer be compelled to negotiate concessions to offset the cost of providing below-market-rate housing. AB 1229 proposed a new state policy sanctioning local affordable-housing mandates and, in doing so, sought to dismantle what had been in place for 18 years: a successful regime whereby local governments were required to work with developers to make sure projects penciled out.

Although AB 1229 was promoted as benign, we knew better and so did enough Members of the Assembly to stop the bill dead in its tracks in late May; that is until the Speaker was asked to rescue the measure. A virtual replay of the Assembly antics occurred three months later in the Senate and, by the narrowest of margins, AB 1229 was approved and was sent to the Governor for what most expected: a signature (and final approval).

Disappointed but undeterred by the outcome in the Senate, the team of lobbyists working to defeat AB 1229 ("the Team") – including AAGLA and allied apartment associations, the REALTORS®, the homebuilders (CBIA), the state Chamber of Commerce and others – resolved

to put together and present a strong case to Governor Brown as to why he should veto the bill.

In mid-September, just as the Legislature was shutting down for the year, the Team huddled at the state Capitol and hatched a multi-pronged plan of attack. Central to the plan was a reminder to the Governor of how beleaguered the residential construction industry was and how a bill like AB 1229 would make a bad situation worse. Two things the Team had on its side: 1) the precedent of the Legislature acting in 1995 – in order to protect and promote investments in rental housing – to enact the Costa-Hawkins prohibition on new-construction rent control (the policy); and 2) the difficulty that programs like inclusionary zoning had frustrated then-Oakland mayor Jerry Brown's attempts to attract new private housing development to the city (the reality).

For our part, we went right to work. First, we prepared a compendium of all the key arguments – a) what the state of the law is and how AB 1229 is more than claimed; b) what state policy is (prohibits rent caps) and why (rent control discourages investment in rental housing); and c) local powers are not being compromised, making AB 1229 unnecessary. The compendium became the base document for all subsequent meetings and correspondence.

(Also, in response to an inquiry from the Governor's legislative advisor, with the help of our partners in San Diego, we researched the level of multifamily construction activity in the past four years and revealed that existing local affordability requirements have been working fine – backing up our arguments with evidence of building permits – despite the sky-is-falling assertion of AB 1229 proponents.)

Next, we contacted all who might have a particular influence on the Governor – advisors as well as private third parties. Regarding the Governor's principal advisors we met both with the appropriate legislative expert and with his housing chief (who, incidentally, served Mayor Brown in a similar capacity). Each received a copy of the compendium. In addition to those more official meetings, we also contacted key members of the real estate community, including one who worked with Governor Brown when he was Oakland's mayor. They all weighed in with the Governor, reminding him how difficult it is already to build in California, even without an onerous new law like the one AB 1229 would create.

Finally, we asked for letters, emails and phone calls from you and many responded as did members of other Team organizations. And, believe us: they made a difference.

Whether or not Governor Brown was persuaded by any of our arguments, our evidence or our contacts, we don't know for sure. However, there are traces of those arguments in his veto message, including the Governor's experience as Oakland mayor dealing with the existing difficulty of developing rental housing – and how AB 1229 would likely make things worse – as well as his concern over the legal complications of the bill.

But, the bottom line is the veto of AB 1229. And, that's certain. [AA](#)

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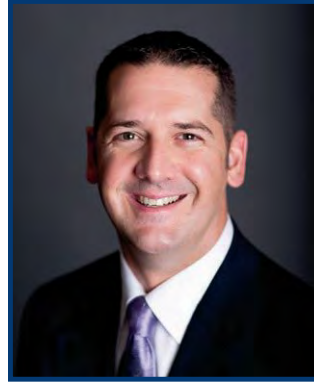
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Capitol Update

*From Greg Brown,
NAA Legislative Affairs*



Dear Apartment Industry Colleagues,

The shutdown is over, the debt limit was extended another three months and Congress is returning to business as usual. Right now, "usual" means another round of negotiations to find a deal addressing the federal government's budget and fiscal challenges and avoid another situation such as what occurred in October. This was mandated by the agreement made to reopen the government and extend the debt limit, but expectations are not high for the success of this newest effort at a "grand bargain." Working in our favor is the continuing specter of sequestration that looms large and will land on the federal budget – especially the defense budget – with both feet in January absent Congressional action. No one wants to see that happen and the best way out is a negotiated deal.

"Yeah, about that..."

In history there are phrases that come from the mouths of Presidents that become embedded in our minds. You might remember, "There you go again," used effectively by Ronald Reagan in Presidential debates with Walter Mondale. Or, the infamous "Read my lips: no new taxes," that helped derail the re-election campaign of George H.W. Bush. And finally, "It depends on what your definition of "is" is," delivered by Bill Clinton during his Monica Lewinsky deposition. President Obama may have made his own contribution to the Presidential lexicon (and not even known it) when he said back in June 2009 in regards to the Affordable Care Act (ACA):

"If you like your doctor, you will be able to keep your doctor, period. If you like your health-care plan, you'll be able to keep your health-care plan, period."

It turns out that is not entirely true as reportedly more than two million Americans are finding out now that their current insurance plans will be discontinued because they do not meet the minimum standards required under the ACA. Whether it's a good thing to have higher standards for health care is irrelevant. One of the law's major selling points was that while there would be a mandate (or tax according to the U.S. Supreme Court) for all individuals to have insurance, no one would be forced to leave a plan they liked. I would look for more Congressional hearings in the near future on this issue as the law's opponents continue to shine a bright light on its shortcomings.

"It [is] the best of times. It [is] the worst of times."

This is a month of highs and lows for the Republican brand in America. On the low side, the party lost in its bid to win the Governor's mansion in the Commonwealth of Virginia as ultra-conservative Attorney General Ken Cuccinelli was defeated by long-time political operative Terry McAuliffe. Virginia is a swing state and many political observers felt that Republicans could have won with the right candidate, especially against someone like McAuliffe. At least in Virginia, the most aggressively conservative aspirant in the field is not always the right choice when the GOP picks its candidate.

The high came from the Garden State where Governor Chris Christie was re-elected by a monster margin becoming the first Republican statewide candidate to win more than 50 percent of the vote since 1988. The Christie victory certainly illustrates that Republicans can win in otherwise blue states (or at least in New Jersey), despite being conservative. The Governor's no-nonsense approach, accessibility and public perception as a bipartisan leader have worked well for him.

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It is reminiscent of George W. Bush who was also a very popular governor, also had a reputation as being bipartisan and was incredible one-on-one. In two years we will see if Governor Christie will be as successful as the former President in using those attributes to win the White House.

The broader point from these two campaigns is that they illustrate the struggle between the two halves of the GOP. The two candidates are actually closer in substance than they might appear, but their style and strategy could not be more different. The Cuccinelli model tends to win more primary votes while the Christie model is likely to play better in the general election. Deciding which model to adopt is what faces the GOP in 2016.

"It's March Madness baby!"

No, I am not getting on the college basketball bandwagon early. I am, however, getting fired up about the next NAA Capitol Conference! We are a mere four and a half months away from the 2014 Conference and it's time for you to start planning. The conference takes place from March 9 to 12 in Washington, D.C., and is the one time each year that the apartment industry gathers together to lobby Congress on behalf of owners, operators and developers of rental housing. If you're looking for one good reason to go, I'll

give you two:

1. If you don't educate Congress on what to do when it comes to issues impacting the apartment industry, they might make the wrong choice. That would be bad. Come to the Capitol Conference and help Congress make good choices.
2. You might know a lot about advocacy, but we can help you know more. The Capitol Conference schedule is packed with educational sessions, expert speakers on policy and politics, a briefing on the issues for Lobby Day and more. Come to the Capitol Conference and get smarter.

Helping Congress make good choices and getting smarter. Great reasons to come to the Capitol Conference! Registration is now open (as of Nov. 8) and available at <http://capitol-naa.naahq.org/> along with highlights of the Conference program. More information is coming soon. Be a part of the team from your community and state to make the apartment industry's voice heard!

That is it for this month. As always, send me a note with questions, quips or disquiet about what I have written here at greg@naahq.org. Thanks! Greg **AA**



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Property Tax Increase Consequences

Why Prop 13 needs to be protected

By Victor N. Viereck

California has state legislators who are advocating increasing property taxes through a couple different kinds of attacks on Proposition 13. One is through bills related to ACA 8 and the other is split roll increases on commercial property. Each of the two types of increase has different negative consequences and some significant similarities.

Those related to Assembly Constitutional Amendment 8 involve reducing the vote requirement for passage of parcel and some other property taxes to 55% from two thirds. That affects all taxable properties in the state of California. It makes it much easier to pass property tax increases. Many people do not understand the negative impact particular tax increases have on them. If they do understand, many would not vote the same as they have. To different degrees, it's costly to all Californians. For non-residential commercial properties any increase in property taxes is added to other business costs of operating the property. If prices of goods and services cannot be increased adequately to cover the tax increase, either other costs (particularly including jobs) have to be cut, or the businesses close, and vacant property persists.

It also increases the cost of owning and operating residential rentals. Owners of rent controlled apartments cannot pass through any of such increases to tenants. How much is passed through to tenants in non-rent controlled apartments depends on market rates of rent. The market is another ceiling.

Home owners are also impacted by property tax increases. The main purpose of Proposition 13 was to protect homeowners from losing their homes due to rising property taxes.

There are other hideous consequences to property tax increases. Whether it's a family's home, apartment building, or commercial (including industrial) property, the increased taxes have a negative impact on the value of the property. For homeowners the tax increase reduces the owner's funds available for loan payments, reducing the amount that can be borrowed. That reduces the

property value. Similarly with residential rental and other commercial property, increased property tax decreases the profit, which in turn reduces the property value. When the property value is decreased, the assessed value decreases, reducing property tax revenue. That hurts many occupations involved in real estate sales and finance. After Proposition 13 passed, property values increased significantly due to the restriction on property taxes. Property tax increases have the reverse effect on property values, thereby offsetting property tax increases.

As different employees and industries are impacted by higher property taxes, less funds are available for other purposes, reduced taxable income and employment reverberates throughout the economy.

Although the State Treasury does not directly benefit from property taxes, it is affected by 100% of the changes in the state's income tax revenue. When property taxes go up, it reduces taxable income from commercial property. Especially with such a volatile income tax structure, income tax revenues decline. For homeowners and tenants who pay the higher property taxes, they pay less state income tax, and have less available to spend elsewhere, hurting employment and state income tax revenue.

At times when state tax revenue shrinks, the state somehow manages to divert tax funds that would have gone to local government. That means that sought tax revenues for some local purposes have a negative impact on other services.

Legislators who seek new revenue sources need to be careful what they ask for. The consequences can be painful.

Lower taxes create jobs. Tax increases kill them. [AA](#)

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The Keys to Success

Tips for motivating personnel

By Kari Negri, CEO Sky Properties

"Ask Kari" is a monthly, Question & Answer feature from Kari Negri. Kari has two decades of property management experience, is a featured speaker at many industry trade shows, such as AAGLA's annual trade show, and is the founder and CEO of SKY Properties, Inc. in Los Angeles.



This month's question comes from Ben in Long Beach:

"Hi Kari, what are your tips for motivating employees, managers and maintenance personnel?"

Hi Ben! What a great question! There are many management styles when it comes to motivation, but let me share a few key ones from my own style. As building owners, we are in a position to keep our on-site managers and maintenance personnel motivated. Motivation is important for many reasons, one of which is that they are our key contacts with our primary customers – our residents.

When it comes to motivation, here are some tips to keep in mind:

tiP 1: sELf IMPROVEMEnt aND EDuCa tiOn.

One of the ways to keep someone motivated is to help him or her improve their skill set. As we learn, we remain engaged in our activities and responsibilities, which helps fight lethargy. In our industry, one of the primary areas of education is Fair Housing. All management personnel need to have a thorough understanding of Fair Housing laws. Providing access to Fair Housing classes is a great way to help a manager improve their skill set. For maintenance personnel, Home Depot is a great place for them to attend specialty classes to expand various skills. Additionally, your local Apartment Association always offers great classes for all types of property management personnel.

tiP 2: RECOGnitiOn aMOnG st PEERs.

It always helps to recognize employees for their accomplishments and unique skills. Depending on the size of your organization, you might try an employee of

the month program or something just as consistent, but less formal, such as keeping a stack of gas cards to hand out when you want to recognize an employee.

tiP 3: GROW REsPOnsiBili tY.


Sometimes people may be at risk to falling into a rut when they are so closely bound to a routine. In addition to providing educational opportunities to grow their skill set, I have found that recognition through increased responsibility is a great tool to motivate. For managers, you might consider offering the oversight of a smaller, nearby building, in addition to the larger one they manage on-site. For maintenance personnel, you might encourage their getting certified in a new area to expand their skills. Lead certification or mold is extremely useful for older buildings.

tiP 4: finanCial MO tiVatiOn.

Everyone can use a little extra something. In addition to holiday bonuses, you might consider offering pre-leasing bonuses to managers, running a contest such as a weight loss or car pool, challenge, or a new technology challenge such as getting managers to convert their residents to submit maintenance requests online.

tiP 5: OnE-On- OnE POSitiVE fEEDBaCK.

When it's not convenient to recognize an employee amongst their peers, simply giving one-on-one positive feedback and accolades can go a long way. It lets them know you appreciate what they are doing and how they contribute to the overall vision of your enterprise.

Thank you for your question, Ben. I hope some of these tips prove useful in motivating your team! 

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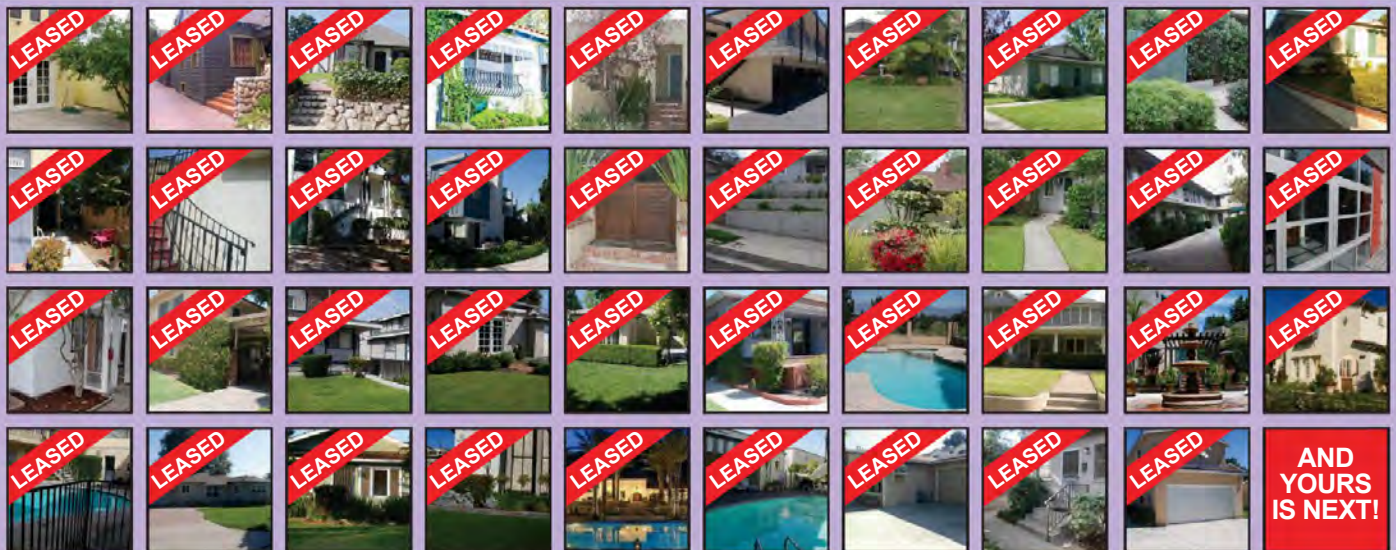
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Maintenance and the Resident Manager

By Eric White

It is now imperative that resident managers are well versed at performing maintenance task. The resident manager can directly increase net income by reducing expenses through performing maintenance tasks. A good manager can be trained to complete various maintenance jobs. There are two issues that need to be addressed, one is the required tools to complete the job and the other is the skill and know how. A resident managers' skill level can be enhanced tremendously by simply observing plumbers, repair personnel and contractors who come to do various maintenance duties. There needs to be a specific commitment to constantly increase the maintenance capabilities of the resident manager.

Owners and management companies can improve the maintenance skill level of resident manager by collecting toilets, garbage disposals, faucets, vanities, bathtub cleanout devices, hot water heaters and other miscellaneous apartment hardware that has been replaced by maintenance personnel. Seeing is one of the more critical components of learning a new maintenance task. When maintenance personnel are sent out to do repairs, the resident manager should be notified and let the training begin. Maintenance personnel can now transfer certain maintenance tasks to the resident manager so they can concentrate on larger jobs. If this is adopted as an on-going process the resident manager can free up the maintenance personnel to bigger and more complex maintenance tasks.

Work orders that are utilized should include parts, time and tools needed to complete the task. Over time the resident manager will become more effective and productive. YouTube is an exceptionally efficient method for learning new apartment repairs as well as individuals at your local hardware store and Home Depot maintenance classes. There are also internet web sites such as www.howstuffworks.com. Every month a resident manager can learn new maintenance task.

Resident managers should be able to do the following maintenance tasks: Installing and repairing kitchen and bathroom faucets, piping under kitchen and bathroom sinks, installing and repairing toilets, bathtub clean-out mechanisms, garbage disposals, bathroom pop-up device, bathroom sink and vanities, shower door enclosure, unstopping minor drain clogs, changing door knobs and deadbolts, building screens, repairing broken windows, minor hot water heater repairs, installing light fixtures and smoke detectors, installing plugs and switches and other miscellaneous task. All repairs completed by the resident manager should be checked by the appropriate maintenance personnel. **AA**

Eric White has taught both Maintenance and Property Management classes at AAGLA for many years. He can be reached at (310) 869-7679 or ewhite@dslexreme.com.

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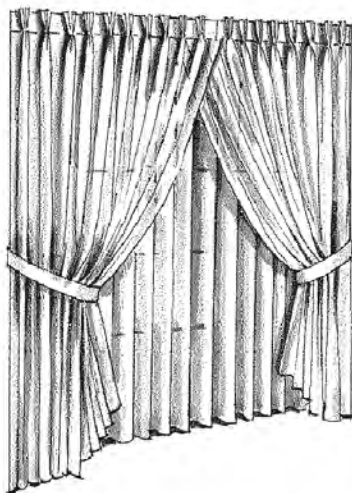
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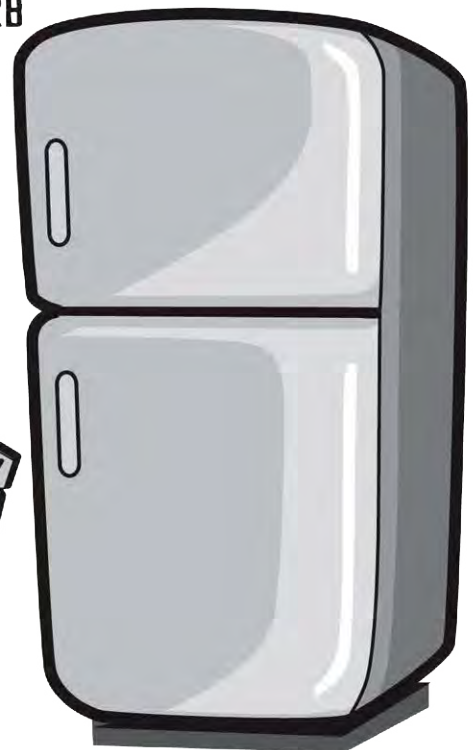
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How Low Can It Go?

No Vacancy in LA

By Vincent Reina

The most common sign you see around Los Angeles County today is not one for the highway, but one that says “no vacancy.” The vacancy rate for multifamily rentals in the county was staggeringly low at 3.21 percent in June 2013, according to the USC Casden Multifamily Forecast.

The forecast, which I co-authored along with USC Lusk Center for Real Estate director Richard Green and Selma Hepp from the California Association of Realtors, provides detailed information on multifamily vacancies and rents in the 37 submarkets comprising Los Angeles, Orange and San Diego counties and the Inland Empire.

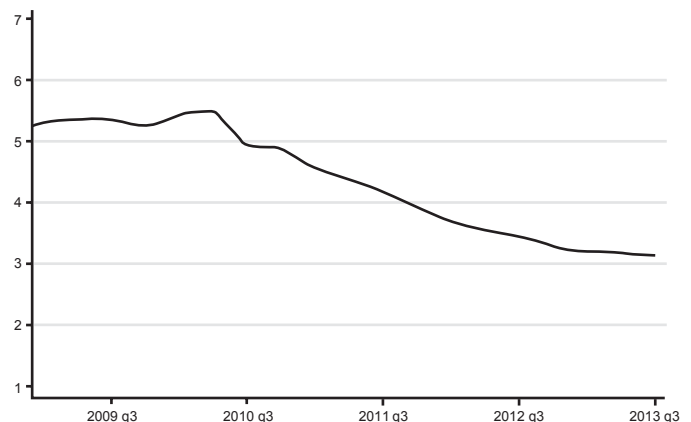
As the forecast projected, vacancies in Los Angeles County dropped even further to 3.16 percent in the most recent quarter ending in September 2013. This leaves us with the question: How low can the vacancy rate go?

One thing we know is that demand for rentals outpaced the number of units completed over the past four years,

pushing vacancy rates down across the county. In fact, between September 2009 and June 2013, 2.5 times as many units were absorbed as completed. This remains a problem. Over 600 units were absorbed while fewer than 200 were completed in the most recent quarter, resulting in an insufficient amount of new construction in the pipeline to increase vacancy rates.

When we break this down by the 37 submarkets in the forecast, we find that 33 submarkets saw vacancy decrease. The largest decrease, 35 percent, was in Downtown Los Angeles where almost 10 times as many units were absorbed as completed. What do lower vacancy rates mean for Los Angeles County residents? Higher rents.

Average Percent Vacancy for Los Angeles County
2009 Q1 - 2013 Q3



The average rent in the county was \$1,445 as of September 2013. This was a 2.48 percent increase from a rent of \$1,409 in 2012. Again, if we focus on submarkets we find that all but one had a higher average rent than the previous year. The only place where rent did not increase, but rather remained at the same level, was North Long Beach. On the other hand, rent increased by 6.9 percent in the Beverly Hills/West Hollywood area.

The largest decrease, 35 percent, was in Downtown Los Angeles where almost 10 times as many units were absorbed as completed. What do lower vacancy rates mean for Los Angeles County residents? Higher rents.

Where does this leave us? Los Angeles is already an expensive rental market, and residents are now spending higher and higher shares of their income on rent. This means that more Los Angeles County residents will double-up and some will reduce consumption of other goods in order to pay for housing. Another option is that people will follow the signs that say highway until they can no longer see ones that say "no vacancy." So maybe instead of asking how low can vacancy go, we should really focus on the more important question, which is how can we complete more units to meet rental demand? [AA](#)

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1 BED / 1 BATH	\$150	\$70	\$15 ea.	\$60	\$50
2 BED / 1 BATH	\$175	\$90	\$15 ea.	\$70	\$60
2 BED / 2 BATH	\$200	\$90	\$15 ea.	\$80	\$60
3 BED / 3 BATH	\$250	\$110	\$15 ea.	\$90	\$70

*The above prices are for regular apartment interior painting one coat Navajo-White or same as the present color of the unit.

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Exit Strategies for Investment Properties

“Knowing When to Say Win”

By Brian Gordan & Vincent Medina *“The Apartment Specialists”*



Brian D. Gordan



Vincent M. Medina

Calculated moves in real estate make success stories we all love to hear. Projecting a life cycle of your investment may have been planned prior to acquisition, but over time we often forget the fundamentals we originally planned for our investment's exit strategy. For many, the exit may be transferring to your children, charitable donation or simply securing the passive income to supplement a comfortable retirement. Remembering your initial goals and revisiting the initial exit plan is a prudent exercise for all investors.

Exit strategies are property and owner specific. Sometimes you know the exit strategy before you purchase the property. For instance, you may purchase a vacant lot with the intent to develop. Other times it is difficult to calculate an opportune time to sell your property. Any seasoned investor will divulge that penciling the numbers will help guide you to the best decision. As you consider keeping your property, it is practical to pencil those same numbers and determine if you are holding the investment for the right reasons.

Monthly cash-flow may be essential but opportunity cost should also be on your mind. Long term owners often get complacent with consistent rents and good tenants while ignoring the amount of equity held within their property. Is this equity working towards your financial growth? Is your property's cash flow increasing your net income or is your investment's untouched equity limiting your income potential? Knowing your property's equity is a key element to mapping out your financial goals. Selling your property doesn't have to be the only option; a cash-out refinance may give you liquidity to acquire another investment property.

A buy and hold strategy may have kept you on a steady path but if you held your property long enough, you eventually depreciate out the asset. Many seasoned investors use this signal to exchange their investment into another property that can take advantage of tax savings. This red flag hits investors' pockets each tax season when the lack of depreciation questions if our investment property is simply working towards our best interest. The lack of depreciating out your property may be hurting your bottom line instead of helping it.

Diversifying your income provides the much needed stability our cash flow statements crave. It is simple math: one tenant paying \$3,000 in rent is much riskier than six tenants each paying \$500 even though it is the same amount of gross income. In today's challenging management environment, an eviction may wreak havoc through legal fees not to mention the loss of rent. Income diversification allows the investor to lessen the impact of vacancies, evictions and rental delinquencies. Diversification also lessens the fear when you receive a tenant's notice to vacate because you have minimized the percentage of control only one tenant has on your income.

Sometimes we not only exit our property but we exit an area. Some investors are avoiding rent control areas in Los Angeles altogether. Over regulation, an increase in tenant's rights and constant city inspections question even the veteran investor's logic for holding a property that falls under rent control. In many cases, owners feel the tenants have more rights than the owner. Compound those rights with a few residents feeling a sense of entitlement and you have a recipe for troublesome management. Consider transferring to an area outside of rent control to secure the ease of management you and your financial statement desire. Switching your property to a less regulated area may take top priority when calculating your exit strategy.

Occasionally an investment intention may be good, but your investment product is wrong for your goals. I often run across owners holding multiple single family homes in Southern California that are owned free and clear. Unless you are gambling on appreciation or struggle with the emotional attachment to the home, a simple rent comparison calculation on the equity will determine if you should transfer this equity to a stable, diversified multifamily property. Sometimes we purchase a home for personal reasons yet cling to the buy and hold mindset. Unless the intent may be to reoccupy the home, sizeable equity in a single family home is likely not giving you the best return on your money. Consider transferring that equity into a diversified, depreciable multifamily property to increase your cash flow and improve your long term financial goals.

Location of investments is key, and if you are in an equity position to upgrade your area, property or tenant profile, the exit time may be now. Investor demand is once again commanding attractive prices for multifamily property. You may wrestle with the desire to buy low and sell high but failing to act when you can sell high and upgrade your investment may be the solution you need. The Los Angeles multifamily sales market has been coined a mini-bubble the last few quarters. This is no surprise for those of us watching cap rates dwindle and prices steadily rise. Co-star statistics shows 2nd Quarter Los Angeles area average cap rates dropping below 5.25% on 5+ plus units. Echoes of the last housing bubble are quite the buzz. Many investors are ceasing this opportunity to exit their current property and up leg.

Develop your investment strategy and exit plan with the help of your trusted investment advisors and real estate management team. Taking advantage of today's market may be your golden opportunity to know your exit strategy and achieve your financial goals. **AA**

Brian and Vincent are the owners of Lotus Property Services, Inc and are active leaders and Real Estate Brokers in the apartment industry. Brian frequently writes for numerous trade magazines and speaks at numerous seminars. Vincent is an active participant in local boards and industry associations, and is a writer and speaker for industry seminars & events. As industry experts Brian & Vincent have sold and managed over a billion dollars in real estate assets.

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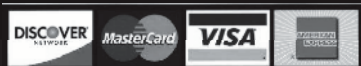
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Strategies for Avoiding or Minimizing the Alternative Minimum Tax

By Saba C. Jahanian, Financial Advisor / The Jacobus Group at Morgan Stanley



As more and more Americans become subject to the alternative minimum tax, knowing the factors that trigger the tax and strategies to minimize it become increasingly important.

When first introduced in 1969, the alternative minimum tax (AMT) was widely acknowledged to be a “rich man’s tax”—a fallback tax for those taxpayers with big incomes and numerous deductibles. But because the AMT has been adjusted for inflation only twice in 30 years, it is now encroaching upon the middle class. Consider that while only 19,000 people owed the AMT in 1970, millions are paying now.¹

The mechanics of the AMT are complex. But a general understanding of how the tax works and what triggers it can help you minimize or avoid it, and even use it to your advantage.

THE OTHER FEDERAL TAX

The AMT truly functions as an “alternative” tax system. It has its own set of rates and rules for deductions, which are more restrictive than the regular rules. It operates in parallel with the regular income tax system in that if you’re already paying at least as much under the “ordinary” income tax as you would under the AMT, you don’t have to pay it. But if your ordinary tax falls below this minimum, you have to make up the difference by paying the alternative minimum tax.

The AMT can be triggered by a number of different variables. Although those with higher incomes are more susceptible to the tax, many other factors such as the amount of your exemptions or deductions can also prompt the tax. Even commonplace items such as a deduction for state income tax or interest on a second mortgage can set off the AMT.

AMT rates start at 26%, rising to 28% at higher income levels. This compares with regular federal tax rates, which currently start at 10% and step up to 39.6%. Although the AMT rates may appear to cap out at a lower rate than regular taxes, the AMT calculation allows significantly fewer deductions, making for a potentially bigger bottom-line tax bite. Unlike regular taxes, you cannot claim exemptions for yourself or other dependents, nor may you claim the standard deduction. You also cannot deduct state and local tax, property tax and a number of other itemized deductions, including your home equity loan interest, if

the loan proceeds are not used for home improvements. Accordingly, the more exemptions and deductions you normally claim, the more likely it is that you’ll have an AMT liability.

On the positive side, the law does allow taxpayers to apply a special AMT exemption designed to prevent the AMT from applying to those with modest incomes. For the 2013 tax year, it is \$80,800 for joint filers and \$51,900 for single filers.²

AMT RED FLAGS

Certain circumstances and tax items are likely to trigger the AMT:

- If your gross income is above \$100,000³
- If you have large numbers of personal exemptions
- If you have significant itemized deductions for state and local taxes, home equity loan interest, deductible medical expenses (AMT has a slight difference) or other miscellaneous deductions
- If you exercised incentive stock options (ISOs) during the year
- If you had a large capital gain, which may reduce or eliminate the AMT exemption amount⁴
- If you have passive income or losses⁵
- If you received income from private activity municipal bonds

If any of the above applies to you, you should complete the AMT worksheet when preparing your taxes. If you don’t, rest assured that the IRS will. And if they find that you owe AMT, they’ll add penalties and interest.

AVOIDING OR MINIMIZING THE AMT

Because large one-time gains and big deductions that trigger the AMT are sometimes controllable, you may be able to avoid or minimize the impact of the AMT by planning ahead. Here are some practical suggestions.

- Time your capital gains. You may be able to delay an asset sale until after the end of the year, or spread a gain over a number of years by using an installment sale. If you’re looking to liquidate an investment with a long-term gain, you should review your AMT consequences and determine what impact such a sale might have.
- Time your deductible expenses. Many itemized deductions are not deductible when computing the AMT. When possible, time payments of state and local taxes, home

equity loan interest (if the loan proceeds are not used for home improvements) and other miscellaneous itemized deductions to fall in years when you won't face the AMT. Since they are not AMT deductible, they will go unused in a year when you pay the AMT. The same holds true for medical deductions, which face stricter deduction rules for the AMT. But also keep in mind how deferred deductions might impact next year's tax and potential exposure to the AMT. And if you do not itemize because the standard deduction is greater than itemized deductions, but still find yourself subject to the AMT, you may want to consider itemizing, which may result in a lower AMT tax.

- Look before you exercise. Exercising ISOs is a red flag for triggering the AMT. What's more, ISO proceeds (the excess of the fair market value over the strike price or exercise price) are taxable under the AMT, while they are not under the ordinary tax calculation. There are several strategies you can employ to minimize your AMT tax exposure with ISOs. First, try to exercise the options when the price is low, so that any gains will be taxed at capital gains rates when the shares are later sold. Second, stagger exercises over a number of years, so that you stay under the level that triggers the AMT each year. And third, by selling the options in the year of exercise you may be able to minimize your AMT exposure. Because ISO tax issues are complex, you should consult with your investment advisor before exercising ISOs.

AMT RED FLAGS: INCENTIVE STOCK OPTIONS

When you exercise an incentive stock option, you must report an adjustment for AMT purposes. The adjustment equals the difference between the exercise price and the fair market price.

EXAMPLE: You exercise an incentive stock option to purchase 1,000 shares of your company's stock at \$20 per share when the stock is trading at \$50 per share. For AMT purposes, you must report an adjustment of \$30,000 $(\$50 - \$20) \times 1,000$.

- Invest selectively in municipal bonds. Although interest on most municipal bonds is exempt from regular and AMT tax, interest on municipal bonds that fund a private activity are taxable for AMT purposes. So if you are subject to the AMT, make sure to factor in the AMT when calculating after-tax returns on private activity bonds. Also keep in mind that the tax exemption for municipal bonds is more "valuable" if you are in the top tax brackets. Since the top AMT tax rate is 28% (compared with 39.6% for ordinary income), those subject to the AMT may find that a taxable bond will yield a higher rate of after-tax return.

- Minimize passive activity losses. Losses from rental real estate, tax-shelter farm activities and similar passive activities are not deductible in computing AMT income. For certain taxpayers, this can pose an issue if the passive activity loss is deductible for regular tax purposes.

- Use home equity loans wisely. The AMT limits the deduction on home equity loans to interest on proceeds used to purchase, build or substantially improve a principal or second residence. Amounts used for other purposes are not deductible under the AMT. This is an important point to keep in mind when using a home equity loan for other purposes, and you may wish to pursue alternate funding for such purposes if you will be subject to the AMT. You should make sure to keep accurate records of what is borrowed specifically for home improvement and keep receipts of all your expenditures.

Keep in mind that the rules and reporting associated with the AMT are complex, and the tax planning issues that relate to it are comprehensive. If you think you may be subject to the AMT, let me help you evaluate what steps you can take to avoid or minimize your exposure. **AA**

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Notes/Disclaimers

¹Source: SmartMoney, *The Alternative Minimum Tax*, February 4, 2013. (<http://www.smartmoney.com/taxes/income/the-alternative-minimum-tax-9540/>)

²Source: Internal Revenue Service, Publication 505, *What's New for 2013*.

³Source: CCH, 2012 CCH *Whole Ball of Tax*, AMT Patch Expires, But Look for a Comeback (<http://www.cch.com/wbot2012/016amt.asp?fr=print>)

⁴Source: Fairmont.com, *Tax Guide For Investors*, 2008 (<http://www.fairmark.com/amt/topten.htm>).

⁵Source: Eiltsca, *Understanding The Dreaded Alternative Minimum Tax*, 2012 (<http://eiltsca.wordpress.com/2012/02/05/understanding-the-dreaded-alternative-minimum-tax/>).

If you'd like to learn more, please contact Saba Jahanian at 818-713-4772.

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Fair Housing

Be in the know

By Marisol Arzate, Dir. of Outreach and Education, Housing Rights Center



Q Is it illegal for a landlord to ask about a prospective tenant's immigration status?

A Yes. As of January 1, 2008, all California landlords are prohibited from questioning prospective or current tenants about their immigration or citizenship status, or requiring tenants to make a statement concerning their immigration status (CA Civil Code 1940.3).

The law also makes it illegal for local jurisdictions to adopt policies that would force landlords to make such inquiries. The law still allows landlords to continue an existing policy of requesting a social security number (SSN) or Individual Tax Identification Number (ITIN) to perform credit checks, confirm identity or verify income. However, refusing to process a rental application without an SSN or ITIN could have a disparate impact on persons from other countries and could be considered national origin discrimination, which is discrimination based on the country of an individual's birth or where his or her ancestors originated.

Therefore, it is recommended that landlords have alternative criteria for processing applicants without a social security number, such as allowing a co-signer. It should be noted that landlords who operate federally subsidized housing can require household members to show proof of their legal status if they are obligated to do so under federal law.

Q My tenant is being harassed by another tenant because of his sexual orientation. He recently found a note on his door that was filled with threats and anti-gay statements. My tenant already reported the incident to the police; do I still need to get involved?

A Although hate crimes are considered criminal acts by the police, a landlord still has a responsibility to maintain a safe living environment for all tenants. According to the Ralph Act (CA Civil Code 51.7), if a landlord has full knowledge of a hate crime being committed on his property and takes no action to redress the situation, the victim of the crime can take civil action against the landlord and seek monetary damages.

To avoid potential issues, it is a good idea to document and respond to complaints made by tenants about other tenants in a timely manner and exercise your legal rights accordingly, and to establish a written policy concerning acceptable tenant behavior. The written policy can be included in your rental agreement or mailed to tenants, and serves as a reminder that interfering with the quiet enjoyment of other tenants, making threats, or harassing others could result in the termination of their tenancy. **AA**

The Housing Rights Center (HRC) is a non-profit organization established in 1968 to actively support and promote fair housing. HRC provides free landlord-tenant counseling, outreach and education, discrimination investigation, and fair housing enforcement. For more information, please call 1-800-477-5977 or 213-201-0867 (TTY). Have Questions? Email info@housingrightscenter.org.



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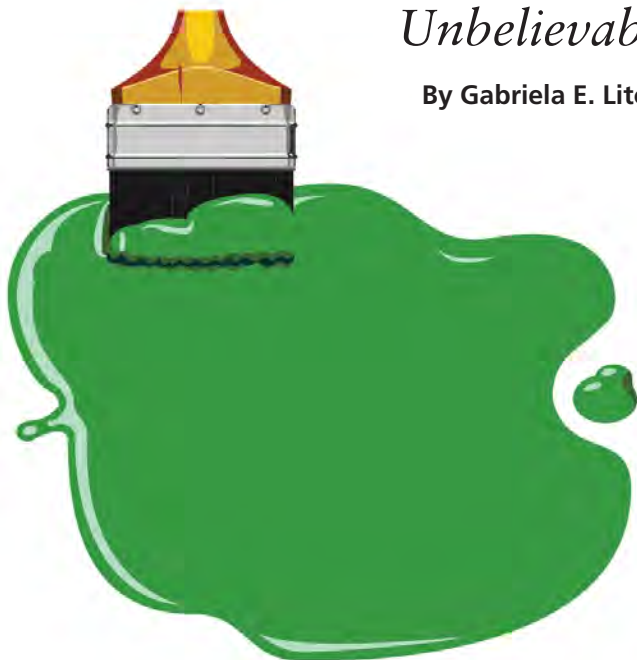
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The Lighter Side of Apartment Management

Unbelievable but True!

By Gabriela E. Litov, AAGLA Director



Resident Manager, Eric White has had his share of amusing things happen on the job. Here he shares three of his favorite stories.

Eric was the Resident Manager of an apartment complex in which the tenants' front doors were on a hinge with a spring that caused them to close automatically. One early morning, there was a loud scream and a frantic knock on Eric's door. When Eric opened the door, he found a female tenant who had locked herself out of her apartment while retrieving her morning newspaper. She had just showered, and was completely naked, with her hands only covering

the upper part of her body. She left her lower body exposed. Eric ran to get a robe to throw over her and let her into her apartment. His cheeks burning with embarrassment, he admonished the tenant not to ever lock herself out again...

In order to make paying the rent easier for his tenants, Eric decided to cut a mail slot into the lower part of his front door. On the first of the next month, one of the tenants decided to pay all her bills, including the rent, at the same time. However, she made one error: she put the phone bill into the rent envelope and the rent into the phone bill envelope. She realized the mix-up only after she had already put her rent through Eric's mail slot. Rather than knock on Eric's door to retrieve the wrong check, she sent her young daughter to Eric's door and told her to put her small hand through the slot to retrieve the check. Eric, sitting in his apartment, saw a small hand in the opening of the mail slot, sticking out into his apartment. He grabbed the hand, which startled the girl, and then opened the door to see who it was. When the girl told Eric what had happened, he gave the girl her mother's phone payment, and the mother, apologetically, paid the rent...

Eric was managing a triplex, and decided it was time to paint the eaves. He chose a green color and proceeded to climb onto his adjustable ladder with a gallon of the paint. However, in the middle of the job, Eric's ladder suddenly slipped, causing the paint to splash all over, including Eric's face. Although Eric fell, he was lucky that a futon sofa, which had earlier been discarded by a tenant, broke his fall. When they heard the commotion, Eric's neighbors ran out to see what had happened. A small boy broke into laughter, as did the neighbors after they saw that Eric was ok—Eric's entire face, and most of his body, was covered in green paint! **AA**

If you have an interesting landlord/tenant story for this column, please send it to Gabriela at glitov@eglpproperties.com. Your story may be featured in an upcoming issue of *Apartment Age* magazine.

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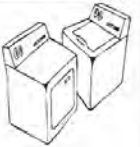
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Coming August 2014, we set off with Rental Property owners on a grand adventure of both Northern & Southern Ireland, and you're invited! This two-week trip to the Emerald Isle will feature some of the best sites both on and off the beaten path, giving you a wonderful experience well above the normal mass market tour of Ireland. With nearly no single night stays on the whole tour, we will spend mostly 2-3 nights in seven different regions of the country. Your home away from home are seven handpicked, award-winning 4- & 5-Star Inns, Hotels and even one of the finest castles in Ireland, Dromoland, originally the ancestral home of one of the few families of Gaelic Royalty; direct descendants of Brian Boru, the High King of Ireland.

This 15-day journey starts in the south, in Killarney with the Ring of Kerry. We will meet with local farmer Brendan Ferris and learn about farming and the tradition of sheep herding in Ireland, and enjoy tea and scones in the beautiful village of Adare. We'll continue around the peninsula with stops in the attractive village of Sneem and at Moll's Gap for views of the Lakes of Killarney and tour Muckross House & Gardens, a nineteenth-century Victorian mansion set against the stunning beauty of Killarney National Park. You can't visit southern Ireland and county Cork without a trip to Blarney Castle where those energetic enough to climb the 104 steps to kiss the stone might just gain "the gift of gab."

Later, we'll visit the Rock of Cashel, a spectacular group of medieval buildings set on an outcrop of limestone in the Golden Vale including a 12th-century round tower, the High Cross and Romanesque Chapel, the 13th-century Gothic cathedral, the 15th-century Castle and the restored Hall of the Vicars Choral. We'll experience an authentic English market. Its heady mix of sensuous smells and lilting accents makes this market an attraction that has kept people coming back for generations. We will make our way to Limerick City for a visit to King John's Castle, a mighty fortress with a dramatic history and more than 800 years of stories within its walls. It is brought to life in a stunning new exhibition.

Next, we'll discover County Clare and the breathtaking Cliffs of Moher. One of the most iconic images of Ireland, the cliffs rise 700 feet above the crashing Atlantic Ocean. Witness the Burren, an area of limestone rock covering imposing majestic mountains, and tranquil valleys with gently meandering streams. With its innate sense of spiritual peace, extraordinary array of flora and wildlife,



the Burren creates a tapestry of color and a seductively magical aura. North to the Giant's Causeway, we will walk along the cliff tops to view the spectacular hexagonal rock columns formed by nature 60 million years ago. Legends about giants abound, especially Finn McCool, a hardy Ulster hero. You can't visit Ireland without stepping into the oldest licensed whisky distillery in the country, Bushmill's, a great contrast to the wineries so many have visited and a true legend here.

Tour the streets of Belfast and learn about North Ireland's conflict as well as the history of this ancient city that has pulled itself up to become a major force in the north. Stand where Titanic was launched, and experience the amazing Titanic Belfast Museum, a beautiful exhibit and interactive tour. South of Belfast we explore the 5,000-year-old burial tombs of Newgrange and Knowth, to see how primitive people managed to align huge boulders precisely with the movements of the sun. At the end of tour, Dublin, Ireland's most famous city, will open up before us – the River Liffey, O'Connell Street, tranquil St. Stephen's Green, the seat of government at Leinster House. Step onto the grounds of legendary Trinity College campus with a visit to the ancient library to view the priceless Book of Kells.

The above snapshots are just a partial taste of all the sites we will see over two weeks in Ireland – a trip filled with music, history, great food and many laughs. If you have not experienced an Apartment Association trip before, this is your chance to join other rental property owners and find out why this program has been so popular over the last 18 years. Don't forget to talk to your tax advisor about the possible benefits of association travel. 15-Days - \$4,899pp + special group airfare from LAX at \$1,149pp. For information or booking visit www.StewartTours.com or Call 866.944.3036.

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Santa Monica Update



According to the County of Los Angeles Metropolitan Transit Authority (MTA), Phase 2 of construction bringing the Expo Light Rail Line from Culver City to Santa Monica is now halfway done.

This includes the majority of the bridges that will bring the train line here. The construction project to install the 30 miles of rail the train will run on is set to begin this fall. The first installation of track will take place at Westwood Blvd. and Overland Avenue.

The MTA claims that the Expo Line is on time and on budget. Santa Monica Mayor Pam O'Connor is the Chair of the MTA.

Construction of the maintenance facility on Exposition Blvd. in Santa Monica, which has raised concerns and objections from the residents in that area, began this past summer. The Expo Line is due to be completed and operating in 2016.

Many of us have already experienced significant traffic delays and street closures resulting from construction in Santa Monica.

This includes construction of the bridge at Cloverfield and Olympic Boulevards, as well as the construction along Colorado Avenue, where the train will run to its final destination at the station being built at 4th Street and Colorado Avenue – the former site of the Sears Automotive Center.

Even after the construction is completed and the Expo Line is operational, many have noted that significant traffic delays will occur, especially when north – south cross traffic is stopped at intersections at regular intervals to allow the train to pass.

Another concern many have voiced is the loss of parking as portions of the street have been lost to accommodate the Expo Line.



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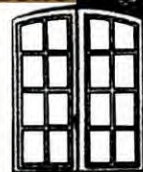
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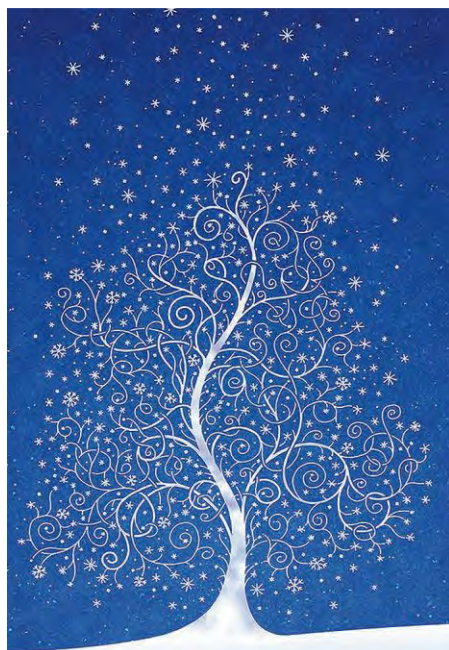
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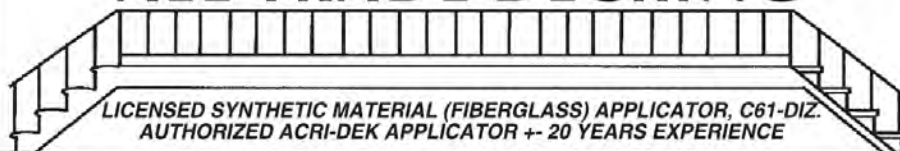
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2 Bed & 1 Bath.....	145.00.....	90.00.....	60.00.....
2 Bed & 2 Bath.....	145.00.....	90.00.....	80.00.....
3 Bed & 2 Bath.....	185.00.....	100.00.....	80.00.....

\$60. - Kit. Cabinets - Inside with existing paint	\$15. Each - Closets - Inside
\$60. - Kit. Cabinets - Outside with existing paint	\$20. Each - Linen Closet - Inside
\$70. - Kit. Cabinets - Outside - Re-Varnish	Extra - Walk-in Closet
\$15. Each - Bathroom Vanity In/Out	\$50. - Studio/Loft
\$10. Each - Wood/Metal Window Frames	Extra - Railing

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3 Bed & 2 Bath.....	90.00.....	60.00.....

\$20. - Furnished/Occupied (Shampoo)	\$10. Refrigerator (Empty)
\$20. - Studio Apartment	\$10. - Wood Floors - Damp Mop
\$5. Ea. - Blinds (Small)	Extra - French/Louver Style Windows
\$10. Ea. - Blinds (Large)	Extra - Trash Out/Very Dirty
\$20. Ea. - Patio Door Size Vertical Blinds	

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SIZE	WALLS-FLAT	CEILING	KITCH/BATH/DOORS
SINGLE	\$105	\$50	\$50
1br+1ba	120	80	60
2br+1ba	145	90	65
2br+2ba	145	90	80
3br+2ba	185	100	90

Closets Inside: \$20 each, Kitchen Cab. In: \$60, Out: \$60, Varnish Out: \$70,
Wood Windows: \$15 each, Bath Vanity: \$15 each, Shutters: \$10 each, Studio: \$50

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Single.....	\$120.....	\$50.....	\$20 each
1 Bed & Bath.....	140.....	80.....	\$20 each
2 Bed & Bath.....	170.....	90.....	\$20 each
2 Bed & 2 Bath.....	190.....	90.....	\$20 each
3 Bed & 2 Bath.....	210.....	100.....	\$20 each

Walk-in Closets	Extra	Estimates Needed For:
Kitchen Cabinets Inside w/Existing Paint	\$60.00	additional coats/custom colors
Kitchen Cabinets Outside w/Existing Paint	\$60.00	latex enamel finishes
Kitchen Cabinets Outside - Re-varnish	\$70.00	extensive plaster repair
Bathroom Vanity In/Out	each \$15.00	drywall repair
Wood/Metal Window Frames	each \$10.00	old mbrldg/larger apts
Studio/Loft	\$50.00	single residents/townhomes
Railing	Extra	occupied/furnished
		high walls

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Standard Size	Cleaning Only	Carpet Shampoo
Single (Bachelor).....	\$50.....	\$40
Bed & Bath.....	60.....	50
2 Bed & Bath.....	70.....	55
2 Bed & 2 Bath.....	80.....	55
3 Bed & 2 Bath.....	90.....	60

Extra Charges: Trash Out: \$10-\$35; Refrigerator: \$10; Louver or Screen Windows: Mini Blinds \$5-\$20 each; Additional Charge: Jalousie or Fancy Style Windows, Dishwasher, Outside Patio and Studio, Extremely Dirty Oven, Stove, Kitchen and Bathroom, etc. Occupied, Old Apartments and Houses will need estimate.

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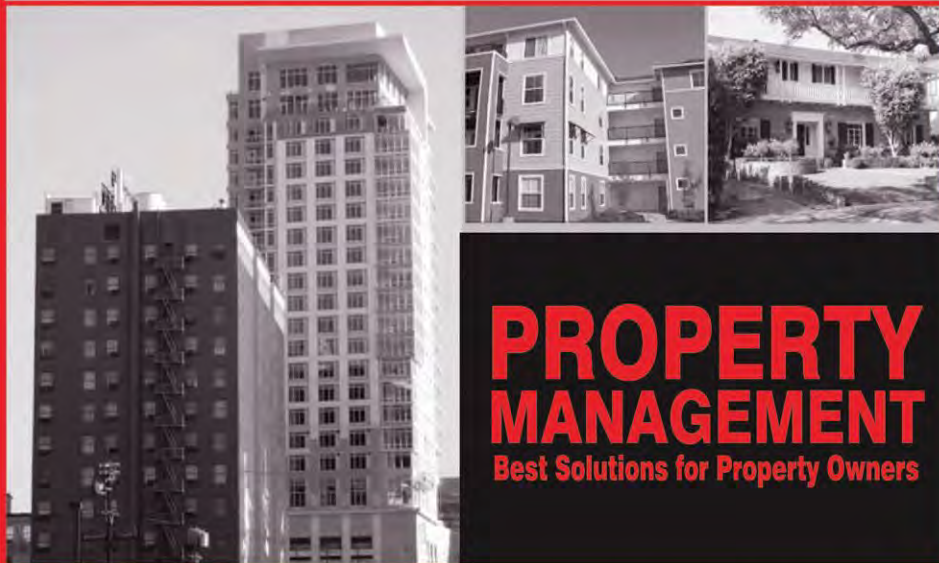
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