

Joseph C. Kelly

September 22, 2010

Taxpayer's Rights Advocates Office
450 N Street, MIC:70
P.O. Box 942879
Sacramento, Ca. 94279-0070

Attn: Mark Sutter

Re: Leslie K. Davis, Acting Assessor Calaveras County, Assessor elect.

Mr. Sutter:

Enclosed are copies of verbal presentations to the Calaveras County Board of Supervisors in April 2010. Also enclosed are copies of public tax records of Leslie K. Davis' purchase, subsequent tax records, newspaper articles, public records request response and a declaration of Aaron Alan Unger.

Secondly, a notice to my wife and I from the Calaveras County Assessor's Office, Leslie K. Davis Acting Assessor regarding Homeowners' exemption.

The issue of Leslie K. Davis' purchase was researched and presented to the Calaveras County Board of Supervisor by Jon Ellis of Arnold, California. A key point to this issue: a public statement by Leslie K. Davis that within the purchase was personal property. A contradictory declaration by Aaron Alan Unger states there was not any personal property included in the sale.

In my opinion this issue has not been fully investigated by the county and possibly missed by the BOE property tax survey members when reviewing Acting Assessor Davis' property.

The second issue: the Homeowner's Property Tax Exemption notice.

RECEIVED

SEP 22 2010

The timing of this notice just days before the June election in which Leslie K. Davis was a candidate for assessor. The format of the notice is inconsistent with the normal communication pattern for the agency.

It is my understanding the Acting Assessor has supervisory control over the agency, the same responsibilities as if elected.

I request a review of these issues to detect any possible unlawful acts.

Respectfully,

A handwritten signature in cursive script that reads "Joseph C. Kelly". The signature is written in black ink and is positioned below the word "Respectfully,".

R&T §401. Every assessor shall assess all property subject to general property taxation at its full value.

EVIDENCE CODE §664. It is presumed that official duty has been regularly performed.

I call your attention to APN 070-001-008, the subject property.

On 08/02/2004, according to MLS records, the subject property listed for \$499,950.00.

On 10/22/2004, the subject property sold. The recorded Grant Deed reveals the County Transfer Tax of \$462. This verifies the sale price at \$420,000 (\$1.10 per \$1,000 of the real estate sale price). The sale price is conclusively presumed to be the base year value. (See Tax Rule 305.5.(c) Base Year Value Presumption).

On 01/01/2005, per county record, the subject property assessed value was \$380,000, with no homeowner exemption. This is \$40,000 less than the sale price and \$48,500 less than the sale price when adjusted for the CPI. The adjusted base year value should be \$428,500.

On 01/01/2006, per county record, the subject property assessed value was \$380,600, including a \$7,000 homeowner exemption. This is \$39,400 less than the sale price and \$56,470 less than the adjusted base year value of \$437,070.

On 01/01/2007, per county record, the subject property assessed value was \$388,352, including the \$7,000 homeowner exemption. This is \$31,648 less than the sale price and \$57,459 less than the adjusted base year value of \$445,811.

On 01/01/2008, per county record, the subject property assessed value was \$339,000 including the \$7,000 homeowner exemption. This is one of the very few properties in Calaveras County to receive a prop 8 adjustment during this calendar year.

On 01/01/2009, per county record, the subject property assessed value is \$277,000, including the \$7,000 homeowner exemption. However, out of eight neighboring adjacent properties, with the number 1 being the lowest assessed value (\$187,403) and number 8 being the highest assessed value (\$384,000), the subject property is the second lowest current assessed value.

I hereby submit the above referenced documents for the record to verify my allegations.

I call your attention to Civil Code §1711. which states "One who practices a deceit with intent to defraud the public, or a particular class of persons, is deemed to have intended to defraud every individual in that class, who is actually

misled by the deceit." The taxpayers of Calaveras County are this class of persons.

As you can see from the documentation I have presented, the owner of the subject property is public employee Leslie K. Davis, current Calaveras County acting Assessor and candidate for Office of Assessor.

Ms. Davis self dealing actions for ill gotten gains are in direct violation of the tax rules, R & T Code §1365, GC §87100 and Evidence Code §664 & 669.

This is a conflict of interest and a violation of public trust. You have a duty to verify the documentation I have presented, to instruct county counsel to secure all assessors' files related to the subject property immediately, noting the location of the files then place Ms. Davis on administrative leave pending a full investigation.

In closing, I await a public announcement of the Boards action on this subject matter remembering that the taxpayers of Calaveras County deserve full transparency and disclosure on this issue.

Contact Information

Listing Firm: SIMPLIFIED REALTY(MLO)
Listing Agent: AARON UNGER
Office Phone: (209) 545-7220 ext. 11
Toll Free #:
Home Phone: [REDACTED]
Cell Phone:
Fax #: (209) 545-7222
Agent Email: aaron@simplifiedinc.net
Co-Lister:
Co Office Ph: **Co Cell Ph:**
Co Home Ph: **Co Fax #:**
Co Toll Free Ph:
Co Email:
Occupant Ph:
Owner/Ph: Arnie Dunbar [REDACTED]
Owner Email:

Listing Information

Cross Street: **Lot #:**
Acreage: 3.010 **Manufact:** No
Elevation: **Garage:** Yes
Zoning: R1 - Single Family **Other Pkg:** No
School Dist: Calaveras **Loft:** No
Subdivision: **Pool:** No
Subdiv Unit: **Spa:** Yes
Style: Ranch
Garage: 2 Car Attached Garage
Master Bed: Walk-in Closet
Master Bath: Shower Only

Agent Information

SelfComm Rate: 3.000% **DOM:** 81
Var Comm: No
List Type: Exclusive Right **DLP:** \$499,950
Lock Box: No **OMC:** No
Alarm Location:
Showing Instr.: Call Listing Agent
Terms: Cash
Possession: Close of Escrow
Concessions:

Specifications

Laundry: Room
Flooring: Carpet, Tile
Windows: Double
Heating: FAG, Woodstove
Cooling: Ceiling Fans, Central Air
Water: Public
Sewer: Septic
Gas -Propane: Yes
Gas -Natural: No
Roof: Comp, Shingle
Ext Siding: Vinyl Siding
Foundation: Slab
Lot Descr: Corner, View
Landscaping: Yes
Driveway: Level
Road Type: Paved
Terrain: Level, Up-slope
Energy Feat: Extra Insulation
Ag Pres: No
Survey: No
Constr Lic #:
New Const:

Room Dimensions

Living Rm: 0 x 0
Dining Rm: 0 x 0
Family Rm: 0 x 0
Kitchen: 0 x 0
Breakfast Rm: 0 x 0
Master Bed: 0 x 0
Bedroom 1: 0 x 0
Bedroom 2: 0 x 0
Bedroom 3: 0 x 0
Bedroom 4: 0 x 0
Loft: 0 x 0
0 x 0

Misc. Info/APN #/Dues

Disclosure: Yes
Bond: No
Sign: Yes
APN#: 070-001-008
Spec. Owner:
HOA Dues: None
Dues Freq: None
Dues Amt: \$0
Dues Include: None

Comments/Directions

Agent Comments:
 please call agent for access. owner home all day every day, so showing will be easy.
Directions:
 hwy-26 to farris drive

Selling Information

Sold Price:	\$420,000	Sold Date:	10/22/2004	Buyer's Legal Name:	
Sell Firm:	C-21 TRI DAM - ANNEX	Seller's Legal Name:		Financing:	Conventional
Sell Agent:	VICCI FIKES	Document Control #:		Contract Contingencies:	
Concessions:					
Status Comments:					

Public Description

Immaculate ranch property, great for horses, extra wide sidewalks, custom cabinets, Bob Sexton Home, 9' ceilings, marble entrance, living room wired for surround sound, 15' patio with hot tub and gazebo, multiple exterior water and power outlets, upgrades everywhere

Special Information

Horses OK

Additional Information

Personal Items Included:

Personal Items Excluded:

Tractor and tilling equipt is negotiable but considered personal property

Features/Appliances:

Cook Top Range, Dishwasher, Disposal, Microwave Oven, Satellite Dish Own, Water Kitchen Filter

Interior Features:

Breakfast Bar, Dining Room, Family Room, Open Floor Plan, Pantry, Tile Counter Top

Other Exterior Features:

Gazebo, Patio, RV Parking, Shed/Utility Building

RECORDING REQUESTED BY:
Calaveras Title Company

AND WHEN RECORDED MAIL TO:

Martin G. Davis and Leslie K. Davis


②
Title Order No.
Escrow No. 85183-HL

6-1-2-1
CALAVERAS TITLE COMPANY

Space above this line for Recorder's use

A.P.N. 070-001-008

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S)

City Transfer Tax is **\$.00**

County Transfer Tax is **\$462.00**

- Computed on the full consideration or value of property conveyed
OR
 Computed on the full consideration or value less liens or encumbrances remaining at time of sale
 Unincorporated Area, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
Frederick Dunbar and Paula Dunbar, husband and wife

hereby **GRANT(S)** to

Martin G. Davis and Leslie K. Davis, husband and wife, as Community Property with right of survivorship

the real property in the Unincorporated Area, County of Calaveras, State of California, described as:

Lot 8 of Rancho Calaveras, Tract No. 170, as shown on the Official Map thereof, filed for record January 23, 1967 in Book 2 of Subdivision Maps, Calaveras County Records.

MAIL TAX STATEMENTS AS DIRECTED ABOVE

Dated: October 13, 2004

Frederick Dunbar
Frederick Dunbar

STATE OF CALIFORNIA)
COUNTY OF CALAVERAS)ss

Paula Dunbar
Paula Dunbar

On 10-15-04 before me

HEATHER LAZAROM

Personally appeared FREDERICK DUNBAR
& PAULA DUNBAR

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature

Heather



Assessment Year As of Date Owner
 2004 DAVIS MARTIN G AND LESLIE K

Values	Previously Billed	Current Values	This Bill
Land		31,794	31,794
Improvements:			
Structural		148,375	148,375
Growing			
Fixed			
Personal Property			
Pers.Prop. Mobile Home			
Exemptions:			
E01 HOMEOWNERS EXEMPTION		7,000	7,000
Net Value.....		173,169	173,169
	Interest		
	Type	From 1	From 2 Thru

Asmt Owners Values Tax Codes Taxes Part Pays Coll. Refunds R/C Refunds Supl Index

Summary Find

TC01002006 - Megabyte Property Tax System - County of CALAVERAS



File Edit Tax Bill Link Help

TC01002006v095: Main

Current Secured - A,B,S

Apr 26, 2010 02:12 pm

Assessment Year As of Date
 2006

Owner
 DAVIS MARTIN G AND LESLIE K

Values	Previously Billed	Current Values	This Bill
Land.....		117,300	117,300
Improvements:			
Structural.....		270,300	270,300
Growing.....			
Fixed.....			
Personal Property.....			
Pers. Prop. Manufactured Home.....			
Exemptions:			
E01 HOMEOWNERS EXEMPTION		7,000	7,000
Net Value.....		380,600	380,600

Interest
 Type From 1 From 2 Thru

Asmt Owners Values Tax Codes Taxes Part Pays Coll. Refunds R/C Refunds Supl Index

Summary

Find

Ready.

2006 sfreeman, 04/10/2007 9:05:43 AM

TC01002007 - Megabyte Property Tax System - County of CALAVERAS



File Edit Tax Bill Link Help

TC01002007v095: Main

Current Secured - A,B,S

Apr 26, 2010 02:12 pm

Assessment	Year	As of Date	Owner
774748100-0105-0010	2007		DAVIS MARTIN G AND LESLIE K

Values	Previously Billed	Current Values	This Bill
Land		119,646	119,646
Improvements:			
Structural		275,706	275,706
Growing			
Fixed			
Personal Property			
Pers. Prop. Manufactured Home			
Exemptions:			
E01 HOMEOWNERS EXEMPTION		7,000	7,000
Net Value.....		388,352	388,352
	Interest		
	Type	From 1	From 2 Thru

Asmt Owners Values Tax Codes Taxes Part Pays Coll. Refunds R/C Refunds Supl Index

Summary

Find

Ready.

2007 sfreeman, 04/09/2008 11:21:34 AM

Values	Previously Billed	Current Values	This Bill
Land		145,000	145,000
Improvements:			
Structural		201,000	201,000
Growing			
Fixed			
Personal Property			
Pers. Prop. Manufactured Home			
Exemptions:			
E01 HOMEOWNERS EXEMPTION		7,000	7,000
Net Value		339,000	339,000
	Interest		
	Type	From 1	From 2 Thru

Tc0100 - Megabyte Property Tax System - County of CALAVERAS



File Edit Tax Bill Link Reports Help

TC0100v095: Main

Current Secured - A,B,S

Apr 26, 2010 02:12 pm

Assessment	Year	As of Date	Owner
1070-001-008-000	2009		DAVIS MARTIN G AND LESLIE K

Values	Previously Billed	Current Values	This Bill
Land		100,000	100,000
Improvements:			
Structural		184,000	184,000
Growing			
Fixed			
Personal Property			
Pers. Prop. Manufactured Home			
Exemptions:			
E01 HOMEOWNERS EXEMPTION		7,000	7,000
Net Value		277,000	277,000
	Interest		
	Type	From 1	From 2 Thru

Asmt Owners Values Tax Codes Taxes Part Pays Coll. Refunds R/C Refunds Supl Index

Summary

Find

Ready.

2009

Assessment Year As of Date Owner
 2004 DAVIS MARTIN G AND LESLIE K

Desc SB813 SECURED TRANSFER SUPL
 Situs1 3851 FARRIS DR
 Situs2 VALLEY SPRINGS CA

Address
 [Redacted]

Fee Parcel 070-001-006-000
 Orig Asmt 070-001-006-000
 Supplemental Count
 Rate 400 - No Interest

Cortac
 Loan #
 Name
 Phone
 Lender #
 Status C TRA 051-001
 Bill Type SP Event Dt 10/22/2004
 Taxability 000 Printed Dt 08/09/2005
 Roll Type C Acres 3.01

Taxes	1	2	Total
	PAID	PAID	
Date	12/09/2005	04/10/2006	
Total Due	\$706.83	\$706.83	\$1,413.66
Total Paid	\$706.83	\$706.83	\$1,413.66
Balance	\$0.00	\$0.00	\$0.00

ROLL CHANGES

Asmt Owners Values Tax Codes Taxes Part Pays Coll. Refunds R/C Refunds Supl Index

Summary

Find

1 Record(s) found.

2010 sfreeman, 04/10/2006 11:17:29 AM

Accusations fly in race for assessor

Davis denies claims that she committed property-tax fraud

By Joel Metzger

Acting Assessor Leslie Davis participated in a fraud against the public, two men told the Calaveras County Board of Supervisors Tuesday. Davis said the allegations were "absolutely bogus."

Joseph Kelly of Angels Camp and John Ellis of Avery handed out a packet of information to supervisors that they claimed was proof that Davis had arranged for her house to be appraised at far below market value for tax purposes.

They called for the board to place Davis on administrative leave pending a full investigation.

The documents presented showed that in 2004 Davis and her husband purchased a 1,624-square-foot three-bedroom, two-bath Rancho Calaveras house for \$420,000. The property was appraised in 2005 for \$380,000, which Ellis said was much too low when taking into account how much Davis paid for the house. The house had an adjusted base-year value of \$173,169

when Davis purchased it.

Ellis said that in 2009 Davis' house was valued at \$277,000, which was the second lowest of eight adjacent properties; the highest having a value of \$384,000 and the lowest being \$187,403.

He also claimed that in 2008, Davis' home was "one of the very few properties in Calaveras County to receive a Prop. 8 adjustment..."

Proposition 8, passed by voters in 1978 as a follow-up to Proposition 13, which limited property taxes, allows the Assessor's Office to reassess properties with a Proposition 13 adjusted base-year value that is higher than market value.

Responding directly to that claim, Davis said that when the assessment roll closed in 2008, there were 5,244 properties on Proposition 8, adding that the office lowered even more property appraisals after the rolls closed.

"That's not 'very few,'" Da-

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Assessor

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vis said, adding that it worked out to more than 11 percent of the total number of parcels in Calaveras County.

At the time that she purchased her house, Davis said, she was an assessment standards analyst and had no authority over anyone in the office, adding that she bought the property when the "market was crazy" and what happened to her happened to many other people during that time.

"I do not have to defend to the world why I paid something," Davis said. "It was appraised by someone who was above me."

Davis said the State Board of Equalization is in the process of performing an audit on the Assessor's Office, a survey that

occurs every five years.

"The first thing they ask for is information on property owned by Assessor's Office staff," Davis said. "They look at the assessor's property. They have already done that and have not found any impropriety or have any reason to question it. I'm comfortable that the staff back in 2004 didn't do anything wrong, even though I was not in charge at that time."

As to the suggestion that her house had a lower value than most of the surrounding properties, Davis said that Ellis failed to take into account that her house is one of the smallest houses in the neighborhood and that there are actually two houses valued below hers.

She said this was one of many mistakes and misstatements Ellis made in the handout.

Kristi Reesman, who is run-

ning against Davis for assessor, said that she had nothing to do with the presentation and hand-out to the board by Ellis and Kelly, but that the documents presented were disturbing.

She said that if the property was really only worth \$380,000, Davis wouldn't have been satisfied paying \$420,000 for it, adding that "lowering the value would be a way to avoid taxes."

"The law says that it's supposed to be assessed at a fair market value," Reesman said. "There is no reason why that wouldn't be assessed at \$420,000. When I'm assessor, I'm going to assess based on what the buyer paid for it. I will do it fairly, across the board."

Reesman said the assessed value of Davis' house is either an egregious error or something more sinister.

"What if the real answer is

that all of the employees in the Assessor's Office had a secret deal, where all the employees had a deal?" Reesman asked. "The thought of that makes me sick to my stomach. What that means is that when I'm elected, I'm going to have to basically investigate everyone in the office.

"If it was intentional fraud, that's terrible and I hope that is not the case. That means there is a huge problem and it's a good thing I'm running. If it's a mistake and one per-

son got an advantage on tax returns, that's also not OK."

Davis said the allegations are baseless and are nothing more than dirty campaign tactics on the part of her opponent.

"She has two supporters that are going to do whatever they can to muddy the waters," Davis said. "She has no qualifications to speak of and the two supporters that she has are certainly not fans of mine."

"What concerns me the most is that in their attempt to play these political games, they are

attacking my staff. They are very upset by these attacks. It's unconscionable.

"I can deal with people who call and disagree with us or don't understand the law, and it's our job to educate the public, but when people take facts and they twist them to be something that they are not, that's when I draw the line and have a problem."

Contact Joel Metzger at jmetzger@calaverasenterprise.com.

on. People could also sporting the phrase "y" to help offset his is.

fact that so many people ways to support him "pay it forward" and e in the community.

helped with his fundraiser that he would like to keep that network going for other good community causes.

"I want to keep this network of people - artists and services for this event - keep this network alive and tap into it whenever there's a cause worthy," he said Saturday.

it/joshbridges, or donate at El I Savings Bank: "Josh Bridges & Benefit Fund," P.O. Box 706, CA 95223.

Contact Kate Gonzal kate@calaverasenterprise.com.

Joel Metzger

Calaveras County Supervisor Brita Callaway on Tuesday ended acting Assessor Leslie Davis against allegations she engaged in wrongdoing.

Callaway, the board's chairman, addressed allegations brought by Joseph Kelly of Sutteropolis by saying that Davis' activity in the private sector while employed by the Assessor's Office was not a conflict of interest because the work was done outside of Calaveras County. She also said that the use of the Calaveras County logo on Davis' Facebook page was not a conflict, as it is used on many other Web sites.

As to allegations brought by Kelly of Arnold, Callaway said the state Board of Equalization is conducting a routine audit of the Calaveras County Assessor's Office and that the board would recommend that the dispute, centered on the value of Davis' house, be turned over to the state auditor for review.

Kelly and Ellis made separate presentations to the board at its April 27 meeting, each bringing forth a different beef with Davis during the public comment period. It was incorrectly reported last week that the two made a joint presentation.

Ellis said that Davis had arranged for her house to be appraised at far below market value in 2005 for tax purposes and called for her to be placed on administrative leave pending a full investigation.

The documents he presented showed that Davis and her husband purchased their 1,624-square-foot three-bedroom, two-bath Rancho Calaveras home in October 2004 for \$420,000. The home, which sits on three acres, was appraised in January 2005 for \$380,000, which Ellis said was much too low when taking into account how much Davis paid for the house and the rapidly rising housing market at the time.

According to Ellis, the appraisal was a direct violation of Proposition 13 and Revenue and Taxation Code 110, which he said calls for the purchase price of the home to be set its base-year value.

When it was his turn to speak, Kelly claimed that Davis was in violation of California Property

and Taxation Code Section 1365 when she worked in the private sector performing appraisals in Contra Costa County while also working for the Calaveras County Assessor's Office as an assessment standards analyst.

Section 1365 states that: "The county assessor and the employees of the Assessor's Office shall not engage in any gainful profession, trade, business or occupation whatsoever for any person, firm, or corporation, or be so engaged in their own behalf, which profession, trade, business or occupation is incompatible or involves a conflict of interest with their duties as officers and employees of the county."

A conflict is described as *see Assessor, page A5*

see Assessor, page A5

Assessor

continued from A1

receipt of compensation or gifts from private persons or firms for advice or other services relating to the taxation or assessment of property.

If the Board of Supervisors or the Attorney General find that a member of the Assessor's Office has violated any of the aforementioned provisions, it is grounds for dismissal, according to the section.

Kelly said Davis violated the provision in 2004 when her private and public occupations overlapped.

"The assessor should have fired her," he said.

He also said that she used the Calaveras County logo on her campaign Facebook page without authorization, adding that it gives the appearance of an endorsement by the county.

Davis adamantly denied any wrongdoing and said the accusations made by both men are "bogus."

She said that in 2004 she had

absolutely no authority over anyone in the Assessor's Office and did not influence the appraisal of her property.

She also said that the state Board of Equalization is in the process performing an audit on the Assessor's Office, which occurs every five years.

"The first thing they ask for is information on property owned by Assessor's Office staff," Davis said. "They look at the assessor's property. They have already done that and have not found any impropriety or have any reason to question it. I'm comfortable that the staff back in 2004 didn't do anything wrong, even though I was not in charge at that time."

In response to Kelly, she said that her private appraisal business in Contra Costa County had not completely closed when she began working for Calaveras County and that she "wrapped things up" on her own time, which consisted of weekends and evenings.

"There was never any question that what I was doing was interfering with my job," Davis said. "Nothing about it was for

Calaveras County property, which would have been a blatant conflict of interest."

"My reading of the law (1365) is that it doesn't matter if you are in Timbuktu," Kelly said. "The law is pretty specific."

County Counsel Jim Jones said that based on his understanding of the issue, it did not appear that Davis' actions constituted a conflict of interest.

"I'm not aware of a prohibition against people doing appraisals outside the county," he said. "If you are performing your work duties in a responsible way in the judgment of your supervisor, then it's reasonable to conclude that there is no interference or conflict."

Jones suggested that the state Board of Equalization and the Fair Political Practices Committee be consulted about the allegations.

The FPPC said that it could not comment on a situation that has already occurred and the state Board of Equalization has failed to provide an opinion on the issue despite several calls.

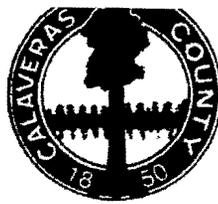
Davis said last week that she believed her election opponent, Kristi Reesman, was behind the allegations brought by Ellis and Kelly, which was denied by Ellis in a letter to the editor printed today.

"For the record, Joe Kelly's and my allegations are not the same and were not coordinated," Ellis wrote, adding that the allegations had nothing to do with Reesman's 2010 candidacy and everything to do with Davis' ambition to hold a position of public trust.

District 5 Supervisor Russ Thomas said that after reading the documents handed out by Ellis and Kelly, he felt Davis had done nothing wrong.

"I have observed the performance of our acting assessor, Leslie Davis, during the last five years, both before and after she got that designation, and I have the utmost respect for her performance, her knowledge of the law and her integrity," Thomas said.

Contact Joel Metzger at jmetzger@calaverasenterprise.com.



James C. Jones
County Counsel

David E. Sirius, Assistant County Counsel
Janis J. Elliott, Assistant County Counsel
Julie L. Moss-Lewis, Deputy County Counsel

May 14, 2010

Alan D. Hamilton
316 South Stewart Street
Sonora, CA 95370

Re: Public Records Request

Dear Mr. Hamilton:

This letter shall constitute the County Of Calaveras' formal response to your Public Records Request dated May 5, 2010. We respond to each individual request as follows:

1. *Copies of any and all applications for equalization submitted to the Calaveras County Local Board of Equalization pursuant to California Revenue & Taxation Code § 1603 with respect to APN 070-001-008 from October 22, 2004 to the present.*

The County Clerk is custodian of all the assessment appeal applications. There have been no applications regarding this particular parcel and therefore no documents responsive to your request.

2. *Copies of any and all written stipulations signed by the Calaveras County Assessor and/or the Calaveras County Counsel and the owner of APN 070-001-008 or the owner's authorized agent as to the full value and assessed value assigned to such parcel.*

There are no written stipulations regarding this parcel and therefore no documents responsive to your request.

3. *Copies of all documents comprising or reflecting corrections made to the determination of the base year value for APN 070-001-008, pursuant to California Revenue & Taxation Code § 51.5, from October 22, 2004 to the present.*

There have been no corrections to the base year value for this parcel and therefore no documents responsive to your request.

4. *Copies of all evidence used by the Calaveras County Assessor and/or the Calaveras County Local Board of Equalization to justify any reduction of the base year value of APN 070-001-008 from its purchase price.*

There have been no reductions to the base year value for this parcel and therefore no documents responsive to this request.

There are documents that were used to establish the base year value for this parcel including but not limited to, the Preliminary Change of Ownership Report. However, these documents are exempt from production under Government Code §§6254(k), 6278 and 6276.04, as well as Revenue and Taxation Code §408(a)(b)(d) and (e) and §481 as these documents do not relate to your client's property but to the property or business affairs of another. See also Assessor's Handbook Section 201., p 45. Therefore we cannot comply with your request.

5. *Copies of all documents comprising or reflecting any prior inquiry made by any person or entity as to any reduction in the base year value and/or assessed value of APN 070-001-008 from October 22, 2004 to the present.*

There has been no reduction in the base year value for this parcel and the only prior inquiries regarding a reduction in base year value for this parcel were made by your client and by Mr. Joe Kelly in comments made and documents submitted during the April 27, 2010 and May 11, 2010 Board of Supervisors meetings. If you would like a copy of any of these documents, please let us know but we assume unless notified otherwise that you are not looking for these documents. There are no other documents responsive to that portion of your request.

There have been California Proposition 8 reductions in assessed value for this parcel. The only prior inquiries regarding a reduction in assessed value for this parcel also came from your client and Mr. Joe Kelly as noted above and we again assume unless notified otherwise that you are not looking for these documents.

If this request is referring to any application or request for a California Proposition 8 reduction in assessed value, please see the response to paragraph number 8 below.

6. *Copies of all documents comprising or reflecting the results of any investigation by any Calaveras County agency into the question of the assessed value of APN 070-001-008 from October 22, 2004 to the present.*

No such documents exist and therefore no documents are responsive to your request.

7. *Copies of any and all applications for reduction in the assessed value of APN 070-001-008 from October 22, 2004 to the present due a decline in market value.*

No such documents exist and therefore no documents are responsive to your request.

8. *Copies of any and all documents comprising or reflecting assessor- initiated reductions in the assessed value of APN 070-001-008 from October 22, 2004 to the present due to a decline in market value.*

The Assessor maintains internal codes termed "taxability codes" to describe parcels in the County. A list of those taxability codes is included in this response as a courtesy to you. Please note that taxability code 800 identifies parcels for which a reduction in value has been identified due to the applicability of Proposition 8. The Assessor also maintains codes for geographical areas of the county and can produce reports that identify parcels that have been subject to a Proposition 8 assessed value reduction, as well as identifying parcels with that reduction in a geographical area, such as a particular subdivision. The Assessor does not keep these reports in the normal scope of business but can generate a report upon request and payment of the costs to produce this report. Because this parcel received a Proposition 8 reduction in assessed value, this property would be identified in a report for the first year in which the reduction was made as well as every tax year thereafter as required by law. If you would like the Assessor to generate a report, please provide us more information as to what you would like that report to identify so that we can estimate the costs of producing the report.

Additionally, there are documents responsive to this request that include comparable sales data for 2008 and 2009. However, these documents are exempt from production under Government Code §§6254(k), 6278 and 6276.04, as well as Revenue and Taxation Code §408(a)(b)(d) and (e) as these documents do not relate to your client's property but to the property or business affairs of another. See also Assessor's Handbook Section 201., p 45. Therefore we cannot comply with this portion of your request.

9. *Copies of the Calaveras County Local Board of Equalization agenda and minutes of any hearing or meeting concerning the assessed value of APN 070-001-008 from October 22, 2004 to the present.*

The County Clerk is custodian of agendas and minutes for assessment appeal applications but there have been no applications regarding this particular parcel and therefore there are no documents responsive to your request.

10. *Copies of all employment policy manuals or handbooks, including all versions thereof, governing employees of the Calaveras County Assessor's Office with respect to their obligation*

to avoid conflicts of interest as set forth in California Revenue & Taxation Code § 1365, in effect at any time during the period from January 1, 1998 to the present.

The documents that would be responsive are the Assessor's Office Code of Ethics dated 01/87 (3 pages) and the County's code of ethics (3 pages). See time frame and conditions of production below.

11. *The total number of applications received by the Calaveras County Assessor for introduction in assessed value due to a decline in market value, pursuant to the provisions of California Proposition 8 or otherwise, for each calendar year from 2004 to the present.*

The Assessor maintains internal codes termed "taxability codes" to describe parcels in the County. A list of those taxability codes is included in this response as a courtesy to you. Please note that taxability code 800 identifies parcels for which a reduction in value has been identified due to the applicability of Proposition 8. There are other taxability codes on this list that may be responsive to that portion of your request that refers to "or otherwise". The Assessor also maintains codes for geographical areas of the county and can produce reports that identify parcels that have been subject to a Proposition 8 assessed value reduction, as well as identifying parcels with that reduction in a geographical area, such as a particular subdivision. The Assessor does not keep these reports in the normal scope of business but can generate a report upon request and payment of the costs to produce this report. If you would like the Assessor to generate a report, please provide us more information as to what you would like that report to identify so that we can estimate the costs of producing the report.

Additionally, applications received are kept on file by the County Clerk, and you are free to inspect them during normal business hours. There is no existing document that has tabulated the number of those applications.

12. *The total number of assessor's parcels in Calaveras County for which the assessed value was reduced due to a decline in market value, pursuant to the provisions of California Proposition 8 or otherwise, for each calendar year from 2004 to the present.*

See response to paragraph number 11.

In summary, we have identified at least 6 pages of documents we know are responsive to your request. If you would like a copy of these documents, the first three pages are free; each additional page thereafter is \$0.50. Securing the documents will only involve a nominal amount of time so we will waive all fees other than copy costs for these documents under Government Code §54985 and County Ordinance 2909. If you would like these documents mailed to you, please provide a check in the amount of \$1.50 made payable to Calaveras County, Office of

Alan D. Hamilton
May 14, 2010
Page 5

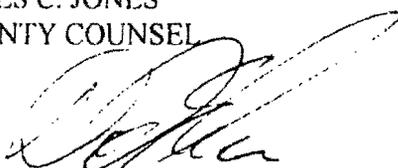
Counsel and we shall mail the requested documents. In the alternative, if you wish to physically inspect these documents that are not exempt from production, please call Patti Athenian at (209) 754-6314, and she will make arrangements for inspection during mutually agreed upon normal business hours.

We look forward to more information regarding the additional documents you may be seeking as set forth above. As soon as we hear from you whether you would like us to generate these additional documents and the scope of the documents you are looking for, we can provide you an estimate of the cost and the amount of time required to generate the documents. Please be advised that geographical limitations to your request will greatly reduce the cost and amount of time to produce the documents.

Very truly yours,

JAMES C. JONES
COUNTY COUNSEL

By:



DAVID E. SIRIAS
Assistant County Counsel

DES/smt

Enclosure

County of CALAVERAS
 PROPERTY SYSTEM - ASSESSOR
 RESOURCE REPORT - TAXABILITY CODES

Taxability Code	Descr	Is Transfer To TaxRoll	Non Taxable	Is Apply Inflation Status	DTS	User ID	
000	NORMAL OWNERSHIP	True		True	A	10/29/1998	CNV028 :3
001	BUSINESS OWNERSHIP	True		True	A	10/29/1998	CNV028 :3
002	ZERO VALUE PROPERTY	True		True	A	10/29/1998	CNV028 :3
003	NON TAXABLE PROPERTY	True		True	A	10/29/1998	CNV028 :3
004	NON TAXABLE GOVERNMENT OWNED	True		True	A	01/09/2001	GretchenM
005	NON-PRODUCING MINERAL RIGHTS	True		True	A	03/01/1999	selzig
030	LOW VALUE EXEMPTION	True		True	A	10/03/2000	GretchenM
031	LOW VALUE EXEMPTION BUSINESS	True		True	A	10/06/2000	GretchenM
032	LOW VALUE EXEMPTION BOAT	True		False	A	10/10/2000	GretchenM
036	LOW VALUE CONTIGUOUS PARCEL	True		True	A	06/06/2003	LDurham
040	ASSESSED BY S.B.E.	True		False	A	10/29/1998	CNV028 :3
050	AG PRESERVE	True		True	A	10/29/1998	CNV028 :3
051	AG PRESERVE DBA	True		True	A	10/29/1998	CNV028 :3
054	GOVERNMENT OWNED COVERED UNI	True		True	A	05/14/2002	DCannon
060	TAX POSTPONED PROPERTY	True		True	A	10/29/1998	CNV028 :3
061	TAX POSTPONED PROP W/BUSINESS	True		True	A	10/29/1998	CNV028 :3
070	COMMON AREA	True		True	A	10/29/1998	CNV028 :3
071	COMMON AREA W/BUSINESS	True		True	A	10/29/1998	CNV028 :3
090	RIGHT-OF-WAY	True		True	A	10/29/1998	CNV028 :3
150	AG PRES NON-RENEWAL	True		True	A	10/29/1998	CNV028 :3
151	AG PRES BUSINESS NON-RENEWAL	True		True	A	10/29/1998	CNV028 :3
158	AG PRES Decline in Value NON-RENEW	True		True	A	10/29/1998	CNV028 :3
200	TAXABLE PUBLICLY OWNED LAND	True		False	A	10/29/1998	CNV028 :3
201	TAXABLE PUBLICLY OWNED W/BUS	True		False	A	12/01/1999	sjames
203	CONSERVATION EASEMENT NON TAX	True		False	A	05/27/2004	ldurham
230	TAXABLE PUBLICLY OWNED LOW VAL	True		False	A	04/25/2003	LDurham
250	CONSERVATION EASEMENT	True		False	A	06/20/2001	SJames
300	CONSERVATION EASEMENT NORMAL	True		True	A	06/14/2004	ldurham
303	CONSERVATION EASEMENT NON TAX	True		True	A	06/14/2004	ldurham
350	UNDERLYING FEE SUBJECT TO CONS	True		True	A	06/14/2004	ldurham
600	TIMBER PRODUCTION ZONE	True		True	A	10/29/1998	CNV028 :3
601	TIMBER PRODUCTION ZONE W/BUSIN	True		True	A	06/29/2004	dcannon
630	LOW VALUE TIMBER PRODUCTION ZO	True		True	A	06/17/2003	LDurham
740	P.I. ANNUAL REVIEW	True		True	A	10/29/1998	CNV028 :3
741	P.I. W/BUSINESS ANNUAL REVIEW	True		True	A	10/29/1998	CNV028 :3
760	P.I. LEASE MORE THAN YEAR	True		True	A	10/29/1998	CNV028 :3
761	P.I. W/BUS LEASE MORE THAN YR	True		True	A	10/29/1998	CNV028 :3
800	Decline in Value Reduction	True		True	A	10/29/1998	CNV028 :3
801	Decline in Value W/BUSINESS	True		True	A	10/29/1998	CNV028 :3
850	Decline in Value with CLCA Contract	True		True	A	10/29/1998	CNV028 :3
851	Decline in Value with CLCA Contract W/B	True		True	A	10/29/1998	CNV028 :3
860	Decline in Value with Postponement	True		True	A	10/29/1998	CNV028 :3
880	CALAMITY/ANNUAL REVIEW	True		True	A	10/29/1998	CNV028 :3
901	LEASING CO'S	True		False	A	10/29/1998	CNV028 :3
920	NOT LOW VALUE EXEMPT	True		True	A	06/13/2006	cannond
921	NOT LOW VALUE EXEMPT W/BUSINES	True		True	A	06/13/2006	cannond
990	VARIOUS	True		True	A	10/29/1998	CNV028 :3

County of CALAVERAS
PROPERTY SYSTEM - ASSESSOR
RESOURCE REPORT - TAXABILITY CODES

Taxability Code	Descr	Is Transfer To TaxRoll	Non Taxable	Is Apply Inflation Status	DTS	User ID
-----------------	-------	------------------------	-------------	---------------------------	-----	---------

Total # of codes 47

GC §87100. "No public official at any level of state or local government shall make, participate in making or in any way attempt to use his official position to influence a governmental decision in which he knows or has reason to know he has a financial interest."

Taking no action can influence a governmental decision.

Davis was a county employee in the assessor's office when she bought her property.

Davis knows she paid \$420,000 for her property, this is confirmed by her recorded Grant Deed Document Transfer Tax which by county code is based upon the purchase price of the real estate only.

Davis knows that she bought her property in 2004, when the real estate market was at the beginning of the largest market value increase in our history.

Davis knows her base year value assessment is \$380,000, \$40,000 less than her purchase price.

Davis is now is the chief property tax enforcement officer of this county.

EVIDENCE CODE §664. "It is presumed that official duty has been regularly performed..."

R&T §110. (a) "full cash value" or "fair market value" means the amount of cash or its equivalent that property would bring if exposed for sale in the open market".

R&T §110. (b) tells you, Davis, the assessor and every taxpayer in this state "For purposes of determining the "full cash value" or "fair market value" of real property...being appraised upon a purchase, "full cash value" or "fair market value" is the purchase price paid in the transaction unless it is established by a preponderance of the evidence that the real property would not have transferred for that purchase price in an open market transaction.

Davis knows that when she bought her property she had a Realtor/Broker representing her and that the seller had a Realtor/Broker representing the seller.

Davis's knows her real property purchase was an open market transaction.

Davis knows the Revenue Taxation Code does not allow the assessor to establish fair market value; the open market establishes fair market value.

Davis knows her real property purchase established fair market value.

Davis knows this is the essence of prop 13.

County Counsel has confirmed Davis never filed an application for equalization and that no stipulation to reduce her base year value exists between the assessor and Davis.

The public record clearly shows that Davis, a county employee has committed Tax Fraud.

Davis, the chief property tax enforcement officer of this county failure to admit to the above facts of public record is an act of deceit against the public.

GOVERNMENT CODE §25303. "The board of supervisors shall supervise the official conduct of all county officers,... and particularly insofar as the functions and duties of such county officers... relate to the assessing, collecting, safekeeping, management, or disbursement of public funds."

This Board has a duty to act upon these facts and the law now.

Davis needs to be put on immediate administrative leave pending a full investigation.

This Board did not support Trinitas because Trinitas did not follow the rules and this county does not need another Stephany Moreno incident.

First, I call upon Supervisor Russ Thomas to publicly disclose if Leslie K. Davis and Randy Metzger worked in his election campaign in 2006. The public deserves to know the answer to this question in light of this issue that I have brought before this board.

On January 6, 2009, I came before this board during public comments and stated that county employee in the assessor's office; Leslie K. Davis is unprofessional, vindictive, insubordinate, defiant and dishonest.

I asked this board not to appoint Davis Assessor, replacing retired Assessor Randy Metzger.

A year and a half later, on April 27, 2010, during public comments, I submitted evidence of public record that Leslie K. Davis, acting Calaveras County Assessor, purchased her residence through a realtor in an open market transaction for the full cash value of \$420,000, that her base year value is \$380,000, which is \$40,000 less than the full cash value, at a time when real estate market values were experiencing the largest increase in our history.

Because of this, Davis receives every year, 2005 to present, a \$40,000 property tax assessment discount in addition to her prop 8 reductions.

Per Davis's public comments, three local newspapers interviewed her about my allegations on the day I made those allegations.

The day after, on April 28, 2010, Dana Nichols of the Stockton Record reported "Davis said she and her husband probably paid too much for the house." I will call this story "A".

On May 18, 2010, during public comments, Davis introduced story "B". That the \$40,000 discount was attributed to personal property.

Ms. Davis, which is it, story "A" or story "B"?

These public comments by Davis were designed to influence this board and the taxpayers of this county on a property tax matter in which she has a financial and occupational interest.

Today I submit the Declaration of Aaron Alan Unger into the public record.

(Read Declaration)

This declaration directly contradicts public representations made by Davis as to personal property and the open market transaction.

This begs the question, is Davis ethical or honest?

DECLARATION OF AARON ALAN UNGER

I, Aaron Alan Unger, declare as follows:

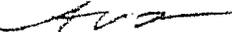
1. I am a licensed real estate broker in the State of California, License No. 01212784. I have been licensed as a broker since 1998. I currently do business under the name Simplified Realty, the main office of which is located at 5450 Pirrone Road in Salida. I have personal knowledge of the matters stated in this Declaration.

2. I was the listing broker for Frederick and Paula Dunbar in connection with their sale of the real property at [REDACTED] in 2004. The property was listed on the Multiple Listing Service on August 2, 2004 for the asking price of \$479,950.

3. In a transaction that closed on or about October 13, 2004, the property was purchased by Martin G. Davis and Leslie K. Davis for the price of \$420,000. That agreed price was reached through arms-length negotiations between the parties, and in my opinion, it represented the fair market value of the real property at the time of purchase.

4. There was no significant personal property included in the \$420,000 purchase price paid in this transaction. The only personal property that was so included was a used, above-ground hot tub, which my clients left at the property because, to them, it had no value.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this Declaration was executed on May 24, 2010 at Salida, California.



Aaron Alan Unger

RECORDING REQUESTED BY:
Calaveras Title Company

AND WHEN RECORDED MAIL TO:

Martin G. Davis and Leslie K. Davis
[REDACTED]

6-1-2-1

CALAVERAS TITLE COMPANY

(2)
Title Order No.
Escrow No. 85183-HL

Space above this line for Recorder's use

A.P.N. 070-001-008

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S)

City Transfer Tax is **\$.00**
County Transfer Tax is **\$462.00**

- Computed on the full consideration or value of property conveyed
OR
- Computed on the full consideration or value less liens or encumbrances remaining at time of sale
- Unincorporated Area, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
Frederick Dunbar and Paula Dunbar, husband and wife

hereby GRANT(S) to
Martin G. Davis and Leslie K. Davis, husband and wife, as Community Property with right of survivorship

the real property in the Unincorporated Area, County of Calaveras, State of California, described as:
Lot 8 of Rancho Calaveras, Tract No. 170, as shown on the Official Map thereof, filed for record January 23, 1967 in
Book 2 of Subdivision Maps, Calaveras County Records.

Assessment Year As of Date Owner
 1070-001-008-000 2009 DAVIS MARTIN G AND LESLIE K

Values	Previously Billed	Current Values	This Bill
Land		100,000	100,000
Improvements:			
Structural		184,000	184,000
Growing			
Fixed			
Personal Property			
Pers. Prop. Manufactured Home			
Exemptions:			
E01 HOMEOWNERS EXEMPTION		7,000	7,000
Net Value		277,000	277,000

Interest Type From 1 From 2 Thru



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0084
 916 445-4982 • FAX 916 323-8765
 www.boe.ca.gov

BETTY T. YEE
 First District, San Francisco
 BILL LEONARD
 Second District, Ontario/Sacramento
 MICHELLE STEEL
 Third District, Rolling Hills Estates
 JUDY CHU, Ph.D.
 Fourth District, Los Angeles
 JOHN CHIANG
 State Controller

October 22, 2008

RAMON J. HIRBIG
 Executive Director
 No. 2008/058

TO COUNTY ASSESSORS:

**EFFECTIVE ADMINISTRATIVE PRACTICES –
 PROCEDURES FOR MAINTAINING THE INTEGRITY OF
 ASSESSMENTS OF EMPLOYEE-OWNED PROPERTIES**

Recently, we announced that staff of the Property and Special Taxes Department, County-Assessed Properties Division, would begin conducting Property Tax Topic Studies. Each study will document good assessment practices with an aim toward promoting administrative efficiencies throughout the assessment community. Occasionally, we will disseminate "mini-topics" regarding assessment procedures or practices on a topic that does not warrant a complete study. This letter publishes the first of the mini-topics—*Procedures for Maintaining the Integrity of Assessments of Employee-Owned Properties*.

One of the fundamental duties of a county assessor is to establish the fair market value of property, and enroll that value so that the county can collect the appropriate property tax. An intricate part of that duty involves processing assessments for property owned by county staff and ensuring that the integrity of the process is maintained. While conducting research on another project, Board staff became aware of procedures adopted by one California county assessor to ensure that employee-owned properties are properly tracked and, when appropriate, assessed. We believe that these procedures are noteworthy and provide them for consideration by other county assessors; these procedures would be appropriate for any size county.

The issue of preventing conflicts of interests in assessors' offices has been statutorily addressed several times. Initially, as a result of the property tax assessment upheavals in the 1960's, AB 80 added Revenue and Taxation Code section 672 to require that certified employees reveal their financial interests held in corporations. Additionally, AB 80 added section 1365 to prohibit the county assessor and his/her employees from engaging in remunerative employment that would involve a conflict of interest with their official activities. In 1974, all county assessors' offices became subject to the provisions of the Political Reform Act of 1974 whereby designated employees must annually file a Statement of Economic Interests (Form 700) to report various holdings of the employee.

While the Form 700 will make county assessors aware of some holding of their employees, the Form 700 should not be solely relied on as a procedure to ensure that assessment transactions involving employee-owned properties are properly tracked/documentated. There are two reasons for this:

1. The Form 700 is not filed by all employees in a county assessor's office.
2. The Form 700 does not require reporting of all property owned by an employee that is subject to property taxation within a county (for example, boats or airplanes).

The procedures for tracking/documenting employee-owned properties need not be lengthy nor complicated, but they should be scrupulously adhered to at all times. The procedures adopted by a county should:

- Clearly define the county's policies and procedures
- Establish employees' responsibilities
- Create a file or listing of all employee-owned properties within the county
- Contain well-defined review procedures
- Accurately track and document all events with potential assessment implications

In the procedures outlined below, we use a typical division name and employee titles for illustration purposes that are recognizable in most county assessors' offices.

Procedures for Maintaining the Integrity of Assessments of Employee-Owned Properties

- Develop a form for county employees to document their ownership of personal and real property within the county that is subject to property taxation. A sample form is enclosed. The form should be used:
 - Upon initial employment with the county. Include the form in your new-employee package of materials.
 - To keep current records of employee-owned properties. At a *minimum*, the form should be filed annually by all employees. Since assessment events occur throughout a year, it is recommended that the form be completed twice a year so that appropriate assessment actions can be completed timely.
- The Assessment Standards Division Manager (ASDM) is responsible for ensuring that all employees file the form timely. The ASDM provides staff with the filing form and a semiannual reminder that the form must be returned within 30 days. The employee is instructed that the form must be returned to the ASDM via the employee's supervisor.
- Supervisors are responsible for ensuring that their employees are in compliance with the filing requirements. Employees are responsible for accurately completing the form and documenting all "events" regarding the property(ies). "Events" would include a change in ownership or control, issuance of a building permit, new construction, decline in value (Proposition 8) review, etc.

- The ASDM will maintain employee files in a secure cabinet in the Assessment Standards Division.
- The ASDM, or designee, is responsible for appraising all employee assessable events in a timely manner. If the appraisal is done by a designee, the ASDM reviews and signs the appraisal worksheet, validates the value methodology, and ensures proper enrollment. All transactions should be clearly documented.
- The Assistant Assessor determines who will appraise assessable property activities involving the ASDM. The Assessor or Assistant Assessor will resolve any conflicts in responsibility.
- The ASDM is responsible for the preparation and presentation of the Assessor's position in response to all assessment appeals filed by employees or their families. The Assessor *will not* stipulate a value on appeals filed by an employee or their families. All adjustments to an appealed property value must be determined through the hearing process by the Assessment Appeals Board.

The foregoing procedures and the enclosed form are offered as a guide to assist county assessors in establishing procedures relative to the assessment of employee-owned properties. We encourage counties to ensure that good procedures are in place that will preclude improprieties, or even the appearance of improprieties.

If you have questions regarding these procedures or would like an electronic copy of the sample reporting form, please contact Ms. Sherrie Kinkle at sherrie.kinkle@boe.ca.gov or at 916-322-2921.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk
Enclosure

EMPLOYEE PROPERTY ACTIVITY REPORT

INSTRUCTIONS:

Complete the sections that apply to your property.
Submit the completed form to Assessment Standards.

EMPLOYEE NAME

WORK LOCATION

Please check and complete, as applicable.

I have no property interests in this county.

Real and personal property owned. Parcel, Assessment Number, or Situs Address (enter CF number or tail number for boat or aircraft):

Recent change in ownership. Effective date: _____

Parcel, Assessment Number, or Situs Address:

(Enter CF number or tail number for boat or aircraft.)

Description of activity: _____

Initial ownership interest: _____ %

Interest acquired: _____ %

Total ownership interest: _____ %

Recent new Construction or Alteration.

Parcel, Assessment Number, or Situs Address:

(Enter CF number or tail number for boat or aircraft.)

Description of activity: _____

Permit issue date: _____

Construction start date: _____

Construction completion date: _____

Recent request for Proposition 8 Decline in Value review.

Assessor's Parcel Number or Situs Address: _____

EMPLOYEE SIGNATURE

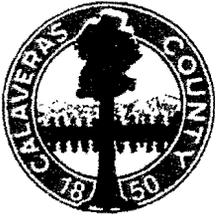
DATE

SUPERVISOR SIGNATURE

DATE

RECEIVED BY

DATE



Calaveras County Assessor's Office

Leslie K. Davis
Acting Assessor

May 21, 2010

KELLY JOSEPH C & SHARON K TRUSTEES

Dear Property Owner:

We are trying to identify owners who have not taken advantage of the Homeowner's Property Tax Exemption. The Homeowners' Exemption allows the Assessor to deduct up to \$7,000 from your assessed value. You may qualify for the property tax exemption. You are receiving this letter because it appears that your mailing address matches your property or it is linked to the property in another government database.

In order to qualify for the exemption, you must occupy the property as your principal place of residence on January 1st and you must complete, sign, and return a Claim for Exemption. The Claim form is enclosed. The Homeowners' Exemption is reimbursed by the State. Local public agencies receive reimbursement as if you paid the taxes. Because the State reimburses local government, you can only have one exemption in the state.

Every year we process hundreds of roll corrections for qualified homeowners who did not file for the exemption. I'd like your help to reduce the work involved in a correction. If you qualify for the exemption, please complete, sign and return the enclosed Claim by June 10. This may give us enough time to process the exemption before we complete this year's assessment roll.

The exemption will show on the tax bill that you will receive in the fall. Once we grant the exemption, it remains in effect until you sell or move from the property.

Thank you for your help.

Sincerely,

Leslie K. Davis
Acting Assessor

STATE BOARD OF EQUALIZATION



Appeal Name: MR. JOSEPH C. KELLY

Case ID: _____

ITEM #. F2

Date: SEPTEMBER 20, 2011

Exhibit No: _____

TP FTB DEPT

PUBLIC COMMENT