Hi Bob-

Just able to check voice messages, sorry. Yes, got your email. Sue has been pre-occupied with election stuff. We are meeting Monday morning to go over some projects, which also includes your situation. I will send you a reply sometime Monday.

Thanks

Dirk J. Larson Chief Property Appraiser County of Mendocino 501 Low Gap Rd Rm 1020 Ukiah, Ca 95482 <u>707-234-6813</u> (Phone) <u>707-463-6597</u> (Fax) <u>larsond@mendocinocounty.org</u> >>> Bob Woelfel <rwwoelfel@yahoo.com> 11/7/2018 4:41 PM >>>

I'm a 74 year old property tax payer who has never been a penny or one day late in fulfilling my obligations.

I'm asking for relief of approximately \$1700 additional property tax which was added to my obligation for the 2018-19 year for Parcel Number 118-290-3200 05. The subject year is the third of three years of supplemental taxes levied as a result of my uniformed attempt to provide solace to a friend.

I agree to pay the \$2,182 additional taxes for the current and previous year that are related to the resultant property reassessment of August 31, 2018. I am certainly not happy about this but have no real alternative, as I understand.

This appeal is primarily for the County's untimely first notice of intent to reassess the property--making it impossible for me to rescind the Life Estate Grant Deed provided my friend (and renter) in order for me to avoid a third year of higher assessment taxes. The critical deadline, I later was told, was December 31, 2017. I received the note of intent to reassess the property nearly nine months after that deadline came and went.

I received notice of intent to reassess the property in September 2018---17 long months after my filing for a Life Estate Grant Deed on April 6, 2017. I was informed, subsequently, that six month delays are common at this time due to the County's work load. I feel this first notice at 17 months was considerably past a reasonable period to inform the property owner that a problem was brewing---all the while the clock ticking for additional months of supplemental taxes.

After receiving the notice, I submitted the Rescission Dead on 9/26/18.and it was recorded on 10/4/18.

In addition, here is the anatomy of why I first filed for the Life Estate Grant Deed for Elizabeth Ford on April 6, 2017:

A longtime friend, Elizabeth "Betsy" Ford, has a very serious debilitating physical condition, precipitated by misdiagnosed Lyme Disease and three brain injury traumas over a short period of time. She has, among other things, extreme environmental illnesses, vision sensitivity to light which renders her near blind. Lyme has affected her nervous system as well. Her present state prevents her from living outside one, solitary darkened room in the house at 44801 Woodstock Drive. After three and a half years in this blackened room, she may take a long time to get well and her future is completely unknown due to the brain traumas. Also, because of side effects of one of her most helpful medications, her balance is so badly affected that she cannot walk without a person to hold onto.

In 2012, Betsy and her husband, Gordon Keller, were required to move from their previous "safe" house rental as the owner sold the property to another party who wanted to move into the home. This created a crisis of relocation for Betsy and Gordon because of her extreme sensitivities; for example, new carpeting, new paint and mold. Something as simple as the smell of a Bounce sheet used weeks before in a dryer would sicken her.

We hit on the idea that if I could purchase a home she could find livable, she and Gordon could move in and make adequate monthly payments to pay the mortgage and insurance. After entering dozens of prospective homes with a breathing mask, Betsy finally found one available and affordable that she could stay in. That is the subject property at 44801 Woodstock Drive. I proceeded with the purchase with a 30 year loan (although the longtime existing wall-to-wall carpeting needed removal because of mold she reacted to which was in the foam rubber padding).

Betsy is 70 years of age and Gordon is 83. They live on very modest income--social security payments and Gordon's modest Mendocino County pension based on his 12 years as a CPS social worker, all after the age of 65. They are under severe stress trying to keep up with medical bills and buy groceries at the same time.

The reason for this detail is to provide a look at the pressures and stress Betsy endures. Stress exacerbates her condition. A year and a half ago she expressed concern that if I were to die before she does she would lose her housing security. Obviously, she needs to stay put in a "safe" house--even so, she could be required to vacate again should my heirs decide. I volunteered to find a way where she could have peace of mind. I went to a lawyer in Ft. Bragg and she said she would draw up the necessary submission to meet these goals. No one on this side of the transaction had any inkling that this would initiate a change tantamount to a change of ownership. No money changed hands, no escrow was effected. Even the title would not change hands should I predecease her, under terms of this Life Estate Grant Deed. I now understand what the law says.

I've since added a codicil to my will to provide for something similar to what I had intended all along, Betsy having a safe place to be as long as she lives.