



Treasurer-Tax Collector-County Clerk
CHARLES LOMELI

July 15, 2005

The Honorable Peter Foor, Presiding Judge
Superior Court, State of California, County of Solano
Hall of Justice
530 Union Avenue
Fairfield CA 94533

Dear Judge Foor:

The Treasurer-Tax Collector-County Clerk is in receipt of the 2004-2005 Grand Jury Report entitled: Solano County Assessor/Recorder "assessing the Assessor" dated June 14, 2005. Findings 1,2,3,4, 5 & 7 are not under the control or purview of the Treasurer-Tax Collector-County Clerk.

Finding #6 – There is frequently a delay between the time when a property is sold, and when the reassessment is completed. This causes problems for property owners and the tax collector, particularly if the property is resold within the same tax year. The situation in Solano County has improved somewhat as supplemental bills are now being sent out monthly, rather than quarterly as was done in the past.

Recommendation #6 – The Assessor should continue efforts to expedite assessments.

The Treasurer-Tax Collector-County Clerk concurs with the finding. In Solano County this delay has been significantly reduced due to the actions of the current Assessor Recorder. However, as the report accurately states, there is a delay between a sale of a parcel and a re-assessment and billing of the supplemental bill. This delay is problematic and causes difficulty for the homeowner and the Tax Collector. Several examples of the problems created are:

- Property can change hands prior to the supplemental bills issuance causing the Tax Collector to collect from individuals who no longer own the property.
- Individuals are responsible for paying the supplemental bills outside of escrow as escrow and title companies will not pay them on the owner's behalf.
- Individuals receive the supplemental bills and do not pay them.