



Pierce County

Office of the Assessor-Treasurer

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DALE WASHAM
Assessor-Treasurer

FEB 23 2010

PIERCE COUNTY
PROSECUTING ATTORNEY

@ 12:41 pm

Melanie Cook

Dear Mr. Lindquist,

Mr. Lindquist, you and your staff should be the seekers of Justice for the citizens of Pierce County, that means you and your staff should always seek the Truth and hold yourselves to the highest standard of honesty, which will allow Justice to prevail. When facts are misrepresented, truth is altered and since truth and justice are synonymous, therefore, if justice is to prevail, truth must always be pursued by the guardians of justice, in Pierce County that is you and your staff. Therefore, with the following I'm going to show you how you have allowed a false premise to deny Justice to Pierce County property taxpayers for the real harm done to them by the alleged forgery and fraud that took place in the Pierce County Assessor-Treasurer's office official property taxpayers assessment records during the years 2001 through 2008.

Mr. Lindquist, I have asked for your help two times to get an investigation in the name of Pierce County property taxpayers. Both times I asked for your help to begin an investigation into the alleged 368,642 criminally forged entries into the Pierce County Assessor-Treasurer's office official taxpayers assessment records during the years 2001 through 2008, in addition to the other allegations set forth in the Pierce County Assessor-Treasurer Investigative Report attached hereto (**EXHIBIT 1**). Both times you have made excuses not to do so.

Those alleged said criminal forgeries have harmed the Pierce County taxpayers, by creating a situation where uniformity of property taxation in Pierce County can no longer be guaranteed, as the Washington State Constitution Article VII requires, because of the lack of the property physical inspection required by state statute. Physical Inspections are the only way to get the properties proper characteristics so that uniformity can be determined and thereby fair and equal taxation of Pierce County properties can be obtained.

Mr. Lindquist, I have tried to convey to you and others the importance of having an investigation into the said alleged 368,642 unlawfully forged entries in the Assessor-Treasurer's office taxpayers assessment records and other alleged violations of law in that office during the years 2001 through 2008. Without such an investigation we cannot determine the amount of damages done to the Pierce County property taxpayers, nor can we lawfully determine who was responsible for the above violations of law.

Mr. Lindquist, rather than pursue such an investigation in the name of the property taxpayers of Pierce County, as I have asked you to do, I received letters from your Chief Civil Deputy dated January 27, 2010 a copy of said letter attached hereto as **(EXHIBIT 2)** and your Chief of Staff dated February 5, 2010, a copy of said letter attached hereto as **(EXHIBIT 3)**, in their letters both have chosen to use the former Pierce County Prosecutor Gerald Horne's absurd false premise regarding a Recall petition hearing in 2005 as an excuse not to pursue Justice for the property taxpayers of Pierce County.

In the following, I am going to show you just how absurd using Mr. Horne's flawed premise is in using the 2005 Recall petition process as an excuse. Your Chief Civil Deputy, Doug Vanscoy in a letter to me dated January 27, 2010 infers a Recall petition hearing in 2005 litigated all the alleged criminal violations of law that occurred in the Pierce County Assessor-Treasurer's office during the years 2001 through 2008. That is absurd on its face.

Mr. Vanscoy's argument citing to Mr. Horne's absurd said premise regarding the 2005 Recall petition process is without merit, and is disingenuous. It is a fact that Mr. Vanscoy himself took part in that said 2005 Recall petition hearing representing the Pierce County Prosecutor's Office regarding the 2005 Recall ballot synopsis that the prosecutor's office drafts when Recall petitions are filed in the county. That ballot synopsis is what the Recall petition process is all about. There is no litigation of any kind connected with the Recall petition process.

Mr. Vanscoy has to have known after having taken part in the said 2005 Recall petition process that it was not a judicial evidentiary hearing, as Mr. Vanscoy wants the readers of his letter dated January 27, 2010 to believe. In standing for Truth/Justice I am going to present proof to you of just how absurd and disingenuous Mr. Vanscoy's false Recall premise argument really is. Therefore, I am attaching the full Verbatim Report of Proceedings (hereafter VROP) of both the morning and afternoon sessions attached hereto as **(EXHIBIT 4)** of the 2005 Recall petition administrative process held on March 21, 2005, where therein, on page 7 of the morning session, Judge Thomas McPhee states a Recall petition hearing process is different and unique.

It is a fact that a Recall hearing process is not even remotely close to being an evidentiary hearing. There are no plaintiffs, there are no defendants. The VROP for March 21, 2005 attached hereto as **(EXHIBIT 4)** proves that Mr. Vanscoy knew that, see page 12 of said VROP where Mr. Vanscoy states: "...it seemed somewhat in the nature of evidence rather than in the nature of a petition itself..."

Mr. Vanscoy, in his own words, makes it very clear that he knew you were not allowed to present evidence at a Recall petition hearing process and withheld documents from the Recall process judge that Mr. Vanscoy felt was evidence. Therefore, Mr. Vanscoy clearly knew a Recall petition hearing process was not an evidentiary hearing. In a Recall proceeding there are no plaintiffs or defendants or witnesses allowed whereby, they can be called or questioned on the witness stand by counsel. Therefore, it is absurd for both Mr. Horne and Mr. Vanscoy to argue that the Recall petition hearing process in 2005 litigated the criminal allegations for each of the years 2001 through 2008 that are alleged in the said Pierce County Assessor-Treasurer Investigative Report dated September 2, 2009 attached hereto as **(EXHIBIT 1)**.

Mr. Vanscoy uses Mr. Horne's memo date 5-11-2009 to make false assertions and to misrepresent the facts. In Mr. Vanscoy's letter dated January 27, 2010, attached hereto as **(EXHIBIT 2)** where therein, Mr. Vanscoy quotes Mr. Horn saying: "...After a full evidentiary hearing, Judge William Thomas McPhee on April 22, 2005 entered written findings against petitioners in all respects..." Both of Mr. Horne's statements are false. First, there was no full evidentiary hearing and second, Judge McPhee did not enter "...written findings against petitioners in all respects..." That is a ridiculous statement in light of the fact there was no evidentiary hearing at all. It is just a plain fact that there are no plaintiffs and no defendants in a Recall petition hearing process therefore, there can not be a finding AGAINST anyone in such a process.

Mr. Vanscoy further cites to Mr. Horne's said memo dated 5-11-2009, which takes out of context what the Court meant by using the term legally cognizable justification in relationship to one issue of the Recall petition by saying: "Of particular interest, in regard to any potential criminal investigation now, is the specific finding on page 2: "Court further finds that there is a 'legally cognizable justification' for Mr. Madsen's actions and therefore Charge #2 is not legally sufficient." Charge #2 involved the alleged false reports to DOR, and so included elements of both the use of KMP initials and the failure to make the physical inspections". Mr. Vanscoy's conclusion is without merit and does not controvert the fact that a Recall hearing process does not litigate anything and only approves a Recall ballot synopsis.

It is a fact, that Mr. Horne's said conclusions cited by Mr. Vanscoy, are fallacious and without merit. To show just how fallacious Mr. Horne's said conclusions are, I am attaching the verbatim transcript of proceedings for March 22, 2005 attached hereto, as EXHIBIT 4 where therein, Judge McPhee make's his oral decision regarding the 2005 Recall petition. You need to read what Judge McPhee states therein, to understand just how wrong and misleading Mr. Horne's said false conclusions are.

Mr. Vanscoy further cites to Mr. Horne's said memo dated 5-11-2009: "The burden of proof in a criminal case is, of course, much higher than that in a Recall matter."

It is a fact, that there is no burden of proof of any kind in a Recall petition hearing process, see attached **(EXHIBIT 4)** the VROP for 3-21-2005 where therein, Judge McPhee states on page 19: "...This is a hearing conducted pursuant to the statute that I alluded to earlier, Section 140 of RCW 29A.56. And in that statute it refers to this hearing, but it does not assign a burden of proof to either party; therefore, the determination that the Court has made, that I conclude from examining the law, is that there is no burden of proof on either party here. But the law does make it clear that before the petition moves forward, the Court needs to consider it and apply the standards of the statute and case law to it to determine that it's sufficient, and then also consider the sufficiency and adequacy of the Recall ballot synopsis..."

Judge McPhee says nothing about determining any issues of disputed facts as he would have to do if the Recall petition hearing was an evidentiary hearing as Mr. Vanscoy and Mr. Horne argue. The fact is that the 2005 Recall petition hearing process in no way was an evidentiary hearing, period. There has never been an evidentiary hearing to date, regarding the alleged forgery of the 368,642 false entries of false appraiser's initials KMP and the false Certification Codes thereto, unlawfully entered into the Assessor-Treasurer's office official property taxpayers' assessment records in the

years 2001 through 2008. It is a fact that there has never been a judicial review of any kind regarding any of the alleged violations of law set forth in the Pierce County Assessor-Treasurer Investigative Report see attached **(EXHIBIT 1)**.

Mr. Vanscoy further cites to Mr. Horne's said memo dated 5-11-2009: "...Mr. Horne also noted that this office, like other prosecutor's offices in the state, does not conduct criminal investigations, but makes charging decisions based upon the reports and investigative work of police agencies..." It is a fact that both the Tacoma Police Chief and the Pierce County Sheriff were asked to conduct criminal investigations into the alleged violations of law and the corruption of the Pierce County Assessor-Treasurer's official taxpayers' assessment records that allegedly occurred in the years 2001 through 2008. Both the Tacoma Police Chief and the Pierce County Sheriff cited to the Prosecutor's office stated position regarding Mr. Horne's incorrect statements about the 2005 Recall petition hearing as the reason for those police agencies to not conduct any criminal investigations of said allegations. See attached hereto, **(EXHIBIT 5)** which are the response letters from the Tacoma Police Chief and the Pierce County Sheriff.

In Mr. Vanscoy's letter dated 1-27-2010 see attached **(EXHIBIT 2)** Mr. Vanscoy states: "...Accordingly, the Prosecutor's Office again respectfully declines your request, as it cannot support the diversion of law enforcement resources to review conduct which a court has already found to be legally justifiable." Mr. Vanscoy's said statement "which a court has already found to be legally justifiable" is both outrageous and blatantly untrue. The Court made no such finding nor could the Court do so in a Recall petition process. I believe my argument above and the exhibits thereto, have clearly provided the facts, so that the truth can prevail against such blatantly misleading and erroneous statement. I would ask Mr. Vanscoy to please state how a civil non litigating Recall petition process in February 2005, could lawfully litigate and make legal determinations for alleged criminal violations of law that occurred after February 2005, and in the following years 2006, 2007, and 2008, I would like that explained to me.

Mr. Lindquist, can you please explain to me why you and other law enforcement officials say you have no funds to pursue an investigation into the alleged 368,642 criminal forged false entries into the Pierce County Assessor-Treasurer's office official taxpayers' assessment records and thereby, unlawfully falsifying those taxpayers assessment records? It appears that you and other law enforcement officials do not feel that the alleged criminal corruption of the Pierce County property taxpayers' assessment records in the years 2001 through 2008 is important enough to spend taxpayer's funds to investigate.

However it is ironic, while at the same time you are saying the Pierce County Prosecutor's Office does not have the funds to investigate the alleged criminal unlawful corruption of the Pierce County taxpayers assessments records in the Assessor-Treasurer office during the years 2001 through 2008, the Pierce County Human Resource Director Betsy Sawyers, with the approval of the Pierce County Executive, has spent \$18,000.00 of taxpayers funds on a private investigator to investigate an EEO complaint against me as the Pierce County Assessor-Treasurer. Sally Barnes, an employee of the Assessor-Treasurer's office, filed that frivolous EEO complaint against me on 3-11-2009 that was found to be lacking in age and gender discrimination, just hours after I exposed the alleged criminal corruption of the Pierce County property taxpayers' assessment records in the years 2001 through 2008. I did that by presenting to the Pierce County Council on 3-11-2009 an oral statement and a document entitled

Statement of Facts see **(EXHIBIT 6)** attached hereto, which contained several documents from Sally Barnes directing the updating of some Assessor-Treasurer's office taxpayers records before 2009 with the appraiser initials KMP. Some of those said documents also included the insertion of Certification Codes with the said KMP initials. See **(EXHIBIT 6)** attached hereto, pages 8, 9, 10, 11, 14, 15, 16, 17, 19, 20, 24, and 25.

Mr. Lindquist, can you please tell me if you know, why the Pierce County Human Resources Director Betsy Sawyers is allowed to spend \$18,000.00 of taxpayers' funds to investigate a frivolous county EEO complaint against me filed by Sally Barnes? While at the same time, your office the Pierce County Prosecutor's Office will not spend any taxpayers' funds to investigate the alleged criminal corruption in the Pierce County Assessor-Treasurer's office of the alleged forgery and falsification of Pierce County property taxpayers' assessment records whereby there is a clear prima facie showing of such alleged corruption?

The following, are the alleged violations of law that took place in the Pierce County Assessor-Treasurer's Office during the years 2001 through 2008 and are clearly supported by the facts contained in the office files and the taxpayers property assessment records for those said years, and as set forth in the Pierce County Assessor-Treasurer Investigative Report attached hereto, as **(EXHIBIT 1)**. The said violations are as follows:

1. It is alleged, that there were 368,642 forged false entries into the taxpayers property assessment records.
2. It is alleged, that there were eight years of falsified Progress Reports to the Washington State Department of Revenue.
3. It is alleged, that there were eight years of falsified Budget Summary Workload Data reports filed with the Pierce County Budget & Finance.
4. It is alleged, that there were hundreds of thousands of intentional unlawful falsification of appraisers initials and certification codes.
5. It is alleged, that there were intentional unlawful falsifications of Commercial Physical Inspections records for five years saying the State Statute required Physical Inspections had been done. However, the fact is, none were done at all, thereby violating the State Constitution's Article VII requirement that states: "... All taxes shall be uniform..." Without Physical Inspections being done, uniformity is lost.
6. It is alleged, that certain real properties were specifically selected for Physical Inspections, while other like properties that should have had a Physical Inspection at the same time were intentionally omitted, thereby, violating the State Constitution's Article VII requirement that states: "... All taxes shall be uniform..." Without Physical Inspections being timely done on all properties, uniformity is lost.

A timely investigation of all the above allegations is important, so that any violations of law found in such investigation will not have the defense the statute of limitations has ran. Justice delayed is Justice denied.

In this last year, I have asked the following governmental agencies to either investigate, or to help get an investigation into the alleged unlawful corruption of the Pierce County Assessor-Treasurer office taxpayers' property assessment records during the years 2001 through 2008. Those agencies are the following: Washington State Governor's Office, Washington State Attorney General, Washington State Auditor, Pierce County Prosecutor Office, Pierce County Sheriff Department and Tacoma Police Department. Those said agencies responses are attached hereto as **(EXHIBIT 7)**.

I believe it is my duty, as the elected/hired Pierce County Assessor-Treasurer, to make sure there is equal, fair and uniform property taxation in Pierce County and I am in the process of doing that.

I also believe that it is your duty, as the appointed Pierce County Prosecuting Attorney, to make sure there is equal and timely uniformity in prosecuting those persons who have violated the laws of the State and of Pierce County. You should hold those law violators responsible. Pierce County citizens/taxpayers deserve no less.

It is my opinion, when you deny an investigation into the above allegations, in fact you are denying Justice to the property taxpayers of Pierce County.

I want you to know I intend to stand for the rights of the Pierce County taxpayers by continuing to seek an investigation, i.e. 'Justice' for those Pierce County taxpayers.

Dated 2-22-2010

Respectfully,
IN GOD I TRUST,

Dale Washam

Attachments:

Exhibit #1 Pierce County Assessor-Treasurer Investigative Report, September 2, 2009
Exhibit #2 Douglas Vanscoy Chief Civil Deputy, letter dated January 27, 2010
Exhibit #3 Dawn Farina, Chief of Staff, letter dated February 5, 2010
Exhibit #4 Recall Petition Verbatim Report of Proceedings, March 21, 2005
Exhibit #5 Letters of response Tacoma Chief of Police and Pierce County Sheriff
Exhibit #6 Statement of Facts, March 11, 2009
Exhibit #7 Replies from Washington State Governor's Office, Washington State Attorney General, Washington State Auditor, Pierce County Prosecutor Office, Pierce County Sheriff Department and Tacoma Police Department

Cc: US Attorney for Western District
State Governor
State Auditor
State Attorney General

Department of Revenue Director
House and Senate Legislators
Pierce County Executive
Pierce County Council