



Pierce County

Office of the Assessor-Treasurer

2401 South 35th Street, Room 142
Tacoma, Washington 98409-7498
(253) 798-6111 • (800) 992-2456
FAX (253) 798-3142
www.piercecountywawa.org/atr

DELIVERED TO
PIERCE COUNTY
SHERIFF OFFICE
ON 10/4/10 AJ

Reid 10/4/10

CRIMINAL COMPLAINT

Alberto Ugás, the Pierce County Deputy Assessor-Treasurer, a Pierce County staff appraiser for more than 13 years, and a Washington State Certified Appraiser for close to 20 years, hereby requests a full in-depth criminal investigation into the following alleged criminal charges of violations of law that have led to the unlawful corruption of public records and public reports in the Pierce County Assessor-Treasurer office during the years 2001 through 2008. It is further alleged that during those said years, conspiracy to defraud; forgery and falsification of official public records took place in the Assessor-Treasurer office as stated in the following alleged charges that are clearly supported by direct conclusive evidence.

CHARGES

Charge No. 1. It is alleged that in 2001, [REDACTED] made a demand to the Pierce County Assessor-Treasurer staff appraisers to unlawfully forge their initials upon the Pierce County official assessment records. Said alleged unlawful demand constitutes a conspiracy to defraud and can be attested to by several current county appraisers who were witnesses. It is further corroborated by the sworn affidavits of Lee Dorn (**EXHIBIT "A"**) and Alberto Ugás, (**EXHIBIT "B"**) attached hereto.

Charge No. 2. It is alleged that a county commercial appraiser was directed, coerced and pressured by his direct superiors to reduce an on-point and bona-fide assessment valuation for a major Pierce County property owner and campaign contributor to the former Pierce County Assessor-Treasurer. Said alleged unlawful coercion constitutes a conspiracy to defraud and is validated by the sworn affidavit of Alberto Ugás (**EXHIBIT "C"**) and the log

WE WORK FOR YOU, THE TAXPAYER.

from then commercial appraisal supervisor Jim Hall. **(EXHIBIT "D")**

Charge No. 3. It is alleged that unlawful discrimination routinely and systematically took place in the selection of residential properties to be physically appraised, in direct violation of state laws designed to ensure uniformity of taxation, as directed by Article 7, Section 1 of the State Constitution. Said alleged unlawful discrimination is verified by maps created during the years 2001 through 2008 and by the direct testimony of Assessor-Treasurer staff provided to independent investigator Deborah Diamond. **(EXHIBIT "E")**

Charge No. 4. It is alleged that Pierce County commercial appraisal staff were unlawfully directed not to perform annual physical appraisals for multiple years during 2001 through 2008, in direct violation of state laws designed to ensure uniformity of taxation, as directed by the State Constitution. An examination of commercial properties reveals that out of a total of some 24,348 commercial properties, only 9,436 have been lawfully physically appraised and that those experienced significant movements to their assessments caused during these physical appraisals. Of those 9,436 properties inspected, 6,753 had their values collectively increased by 1.5 billion dollars, while 2,558 had their values collectively reduced by 599 million dollars. A 2.1 billion dollar movement to their collective assessments. This alleged unlawful omission of commercial physical appraisals can be verified by the [REDACTED] **(EXHIBIT "D")** and by the direct testimony of Assessor-Treasurer staff provided to independent investigator Deborah Diamond. **(EXHIBIT "E")**

Charge No. 5. It is alleged that an in-depth, in-office examination of the Assessor-Treasurer official assessment records has disclosed and verified that 188,671 individual official assessment records were criminally forged with falsified appraiser initials KMP to fraudulently signify a physical appraisal had been performed on those parcels as required by state law, during the years 2001 through 2008, when in fact no physical appraisals had been conducted. (Forgery is a Class C felony; RCW 9A.60.020)

Charge No. 6. It is alleged that an in-depth, in-office examination of the Assessor-Treasurer official assessment records has disclosed and verified that 179,971 individual official assessment records were criminally forged with falsified Certification Codes to fraudulently signify a physical appraisal had been performed on those parcels as required by state law, during the years 2001 through 2008,

when in fact no physical appraisals had been conducted.
(Forgery is a Class C felony; RCW 9A.60.020)

Charge No. 7. It is alleged that an in-depth, in-office examination of the Assessor-Treasurer official assessment records has disclosed and verified that from 2001 through 2008, annual official reports to the Washington State Department of Revenue were criminally forged with falsified figures as to the number of physical appraisals being performed during said years.

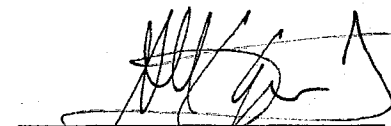
Charge No. 8. It is alleged that an in-depth, in-office examination of the Assessor-Treasurer official assessment records has disclosed and verified that from 2001 through 2008 annual Workload Reports to the Pierce County Office of Budget & Finance were criminally forged with falsified figures as to the number of physical appraisals being performed during said years.

It is hereby alleged that from 2001 through 2008, the assessed values of real property in Pierce County were determined through illegal processes. This unlawful tampering of real property assessments has irreparably harmed the taxpayers. The Pierce County Assessor-Treasurer office, among other duties, bills and collects property tax payments in excess of one billion dollars each and every year from real and personal property owners in Pierce County. It is my professional opinion that our taxpayers continue to suffer harm as a result of these unlawful acts, through their payment of compulsory taxes based on illegally determined property tax levy rates.

I have personal knowledge of the facts stated in each of the above charges. These alleged unlawful acts have critically undermined the integrity of the entire property tax system in Pierce County; in so doing, they have grievously harmed every one of our citizens. I submit this criminal complaint in good faith and believe its contents to be true. I hereby request your office to timely conduct a thorough criminal investigation on behalf of our more than 812,000 Pierce County citizens and to determine what violations of law took place and who the perpetrators were.

October 4, 2010

Respectfully,



Alberto Ugás
Deputy Assessor-Treasurer