Final Report of the Grand Jury of Mariposa County 2006-2007

June 4, 2007

PREFACE

Each finding and recommendation made by the Mariposa County Grand Jury is made as a single body and requires that at least 8 of the 11 members concur in each decision. A member with a conflict of interest abstains from the discussions and voting for that particular issue. No one individual has greater power or authority than any other member of the grand jury. The Foreperson is selected by the presiding Judge and is designated to run the meetings and sign letters on behalf of the Mariposa County Grand Jury as a body. The Foreperson has no other influence or authority over the other members of the grand jury.

Each member of the Mariposa County Grand Jury swears at the beginning of his or her term to protect the confidentiality of the grand jury proceedings, both during and after the term of service. None are allowed to reveal the nature or content of the discussion or votes of the grand jury.

We certify that each investigation received the statutorily required number of votes (Penal Code Sections 916 and 940).

Witt O. Hawkins, Jr.

Anthony C. Brochini

Ashley D. Gillett

John J. Caceres

Jill Louise Craig

Nancy Carol Schulz

Carol Doris Skyrud

Jane Lynn Leach

Dina L. Lambert

Courtney Ours Roberts

Bill Parker

MAJOR INVESTIGATIONS

Mariposa County Assessor: May 15, 2006 Complaint

Summary

A. Synopsis – A complaint was received May 15, 2006 stating that the last ten years of assessment on APN 018-XXX-XXXX and APN 018-XXX-XXXX was for more than the 2% limit imposed by Proposition 13.

B. Findings

a. The property tax statements on APN 018-XXX-XXXX and APN 018-XXX-XXXX list the assessed value under the following categories: Land, Improvements, Williamson Act Land, and the Homeowner Credit.

b. On September 13, 2006, members of the Mariposa County Grand Jury met with personnel from the Mariposa County Assessor's Office. Information on Proposition 13 and Proposition 8 was requested as well as any information on the Williamson Act.

c. ***Proposition 13*** was enacted by California voters on June 6, 1978. Officially called "People's Initiative to Limit Property Taxation", Prop 13 basically limits assessed values to adjust no more than 2% per year from the 1st year base value.

d. ***Proposition 8*** passed in November 1978, amended Proposition 13 to reflect declines in value. As a result, Revenue & Taxation Code Section 51 requires the Assessor to annually enroll either a property's Proposition 13 base year value factored for inflation, or its Market Value as of January 1 (taking into account any factors causing a decline in value), whichever is less. Prop 8 reductions in value are ***temporary*** reductions, which recognize the fact that the current market value of a property has fallen below its current (Prop 13) assessed value.

i. Once a Prop 8 value has been enrolled, a property's value must be reviewed each following January 1st, to determine whether its then current market value is less than its Prop 13 factored value.

ii. When and if the Market Value of the Prop 8 property increases above its Prop 13 factored value, the Assessor will once again enroll its Prop 13 factored value.

iii. Prop 8 values can change from year to year as the market fluctuates up and down, but in no case may a value higher than a property's Prop 13 factored value be enrolled.

e. Proposition 8 Important Points.

i. The Assessor can only consider the market value as of the lien date (January 1st).

ii. The Mariposa County Assessors office will determine the market value of a property by analyzing sales of comparable properties in the area and other pertinent data.

iii. When supplying information the comparable sales must be no later than 90 days after the lien date, but there is no limit as to how far backwards in time a comparable sale may be.

iv. Prop 8 relief (Revenue and Taxation Code Section 51) is specific to the January 1 fair market value and does not allow for relief pertaining to other dates. As a result, supplemental assessments are not addressed when Prop 8 relief is sought.

f. ***The Williamson Act*** is the California Land Conservation Act that was enacted in 1965. The California Legislature passed the Williamson Act to preserve agricultural and open space lands by discouraging premature and unnecessary conversion to urban uses. The Williamson Act creates an arrangement whereby private landowners contract with counties and cities to voluntarily restrict land to agricultural and open-space uses. In Mariposa County, the vehicle for these agreements is a rolling term 20 year contract. In return, restricted parcels are assessed for property tax purposes at a rate consistent with their actual use, rather than potential market value (savings are anywhere from 20% - 75%). The Williamson Act contract is the legal document that obligates the property owner, and any successors of interest, to the contract's enforceable restrictions.

g. Williamson Act land is exempt from both Proposition 13 and Proposition 8 meaning that the 2% annual adjusted value does not apply to the Williamson Act portion of the tax bill.

C. Conclusion

a. Refer to Exhibit A for the breakdown of APN 018-XXX-XXXX.

b. Improvements and Land was **not** assessed at more than the 2% limit imposed by Proposition 13.

c. Even though the Williamson Act Land portion of the tax bill fluctuates from year to year it is not in violation since it is exempt from the provisions of Proposition 13 and Proposition 8.

d. The Mariposa County Assessors office is available to the public Monday through Friday to help with any questions on an individual tax bill.

Mariposa County Assessor: May 21, 2006 Complaint

Summary

A. Synopsis – A complaint was received May 21, 2006 against the Assessor / Recorder Office: Assessor, Assistant Assessor, and Supervising Appraiser. The complaint was stated as follows:

"Inequalities in the assessment of properties in Mariposa County. There are set rules and regulations for the assessment of properties that must be followed by the appraiser. One is adjoining lands must be valued the same, unless there are unusual or extenuating factors involved. It seems that these rules and regulations are not being followed."

B. Findings

a. On September 20, 2006, members of the Mariposa County Grand Jury met with personnel from the Mariposa County Planning Department. The purpose of this meeting was to obtain detailed information on The Williamson Act.

b. ***The Williamson Act*** is the California Land Conservation Act that was enacted in 1965. The California Legislature passed the Williamson Act to preserve agricultural and open space lands by discouraging premature and unnecessary conversion to urban uses. The Williamson Act creates an arrangement whereby a private landowner contracts with counties and cities to voluntarily restrict land to agricultural and open-space uses. In Mariposa County, the vehicle for these agreements is a rolling term 20 year contract. In return, restricted parcels are assessed for property tax purposes at a rate consistent with their actual use, rather than potential market value (savings are anywhere from 20% - 75%). The Williamson Act contract is the legal document that obligates the property owner, and any successors of interest, to the contract's enforceable restrictions.

c. Properties under Williamson Act Contract (i.e. Ag Preserve, Open Space) benefit by being assessed at the lower of three values; current market value, factored base year value or the Williamson Act restricted value. These values are tracked by the Assessor and compared before enrolling the assessed value. Any or all three values are subject to change from year to year.

d. Williamson Act restricted values are calculated annually and are not subject to the 2% CPI value (Consumer Price Index) increase limitation rule as provided for under Proposition 13. Because of this, there may be significant increases or decreases in the assessed value from year to year.

e. Williamson Act restricted values are calculated using a prescribed income capitalization formula. The capitalization rate includes an interest rate component, risk rate component, and tax rate component. The interest (yield rate) component of the capitalization rate is calculated annually by the State Board of Equalization (SBE) and is based upon the yield rate for long term United States government bonds.

f. There are 2 ways to exit out of a Williamson Act Contract:

    i. First is the Non-renewal process. The landowner files a notice of non-renewal with the county. The notice of non-renewal starts the 19 year non-renewal period in which the annual tax assessment gradually increases. At the end of the 19 year non-renewal period, the contract is terminated.

    ii. Second is cancellation. Only the landowner can petition to cancel a contract. To approve a tentative contract cancellation, a county or city must make specific findings that are supported by substantial evidence. The existence of an opportunity for another use of the property is not sufficient reason for cancellation. In addition, the uneconomic character of an existing agricultural use shall not, by itself, be a sufficient reason to cancel a contract. The landowner must pay a cancellation fee equal to 12.5% of the unrestricted, current full market valuation of the property. An example of a cancellation is the recent 3.5 acre portion of a 40 acre parcel of Williamson Act Contract No. 23. The cancellation is proposed so that a new sewage treatment plant for the Don Pedro Sewer Zone 1-M is constructed. Since that in itself is not sufficient reason for cancellation, the argument of public concerns over the existing wastewater treatment facility is operating under a Cease and Desist Order issued by the State of California Regional Water Quality Board. The existing facility has exceeded its service life and cannot be repaired `

e. In the complaint there was a list of properties owned by the Merced Irrigation District (MID) that are under Williamson Act contracts. There is also the statement “How can 774.36 acres of Williamson Act land owned by the Merced Irrigation District (a for profit public / private corporation) not be paying property taxes?”

    i. MID is a special district in Merced County. They are exempt from property taxes but still have to abide by the rules of the Williamson Act.

    ii. MID has been serving eastern Merced County for more than 80 years. MID is publicly owned, not-for-profit, corporation. The

district operates 2 recreational facilities: Lake McClure and Lake McSwain.

iii. MID has a Board of Directors elected by the public.

f. Members of the Mariposa County Grand Jury met with personnel from the Mariposa County Assessor's Office on October 25, 2006. The main focus of this meeting was to discuss Merced Irrigation District (MID) and to obtain copies of the Williamson Act contracts for MID.

C. Conclusion

a. Based on the information given about The Williamson Act, land under contract is assessed based on Agricultural usage. Land can be assessed at different values based on what the Williamson Act contract states the land is being used for. For this reason, the Mariposa County Grand Jury did not find any wrong doing in the assessment of the parcels listed on the complaint.

b. Since the Merced Irrigation District (MID) is exempt from property taxes on the property listed in the complaint, the Mariposa County Grand Jury did not find any wrong doing in the assessment of the parcels owned by the Merced Irrigation District in Mariposa County.

Mariposa County Human Services Department - Behavioral Health and Recovery Services – October 1, 2006 Complaint

Summary

A. Synopsis – A complaint was received by the Mariposa County Grand Jury dated October 1, 2006. The complaint discussed possible misuse of Mariposa County funds and the possibility of Medi-Cal fraud within the Human Services Department, Behavioral Health & Recovery Services.

B. Findings

a. On November 10, 2006, the Mariposa County Grand Jury requested a copy of the Human Services Department Policies and Procedures Manual. This document was not available at the time of this initial request.

b. On December 20, 2006, the grand jury was provided with an alleged CD version of the Human Services Department Policies and Procedures Manual.

c. After the grand jury reviewed the information on the CD, it was discovered the manual was incomplete. The statement "Policies and procedures yet to be developed" was found on the sections not completed.

d. An attempt was made to contact the Behavioral Health and Recovery Services Department to obtain the incomplete sections.

e. On January 3, 2007, the Behavioral Health and Recovery Services Department was contacted and asked for reasons why the Policies and Procedures Manual was incomplete and also if an old copy of the manual could be provided. Personnel from the department stated that they did not have an old manual since the Mental Health Services had previously been contracted out to Kings View for numerous years. The contract with Kings View expired July 1, 2004. Since that date the department has been developing a Policies and Procedures Manual.

f. In April 2007 the Mariposa County Grand Jury was provided an updated Policies and Procedures Manual. Many sections of the manual remain incomplete.

g. Members of the Mariposa County Grand Jury met with the Director of the Mariposa County Behavioral Health & Recovery Services on Tuesday, February 27, 2007 to investigate the citizen complaint in regards to inadequate documentation on client charts by a Clinician, and the

possibility of Medi-Cal fraud in billing for these sessions.

i. The revised Section 6.2.2 for Progress Notes from the Policies and Procedures Manual was provided on February 27, 2007. Refer to Exhibit E.

ii. Staff was well aware of inadequate record keeping habits of one Clinician since 2005. Notes on the clients' therapy sessions were not recorded on the proper document required by the department, (Refer to Exhibit F) and therefore could not be included in the clients' files. There were notes recorded on the computer but were not on the correct form to be used to update client files.

iii. The investigation did indicate that the required documentation for these sessions, for Medi-Cal billing procedures, was being accurately recorded. Behavioral Health & Recovery staff documented these sessions on the Service/Activity Log KVC-SAL-F-006 in compliance for Medi-Cal billing procedures (Refer to Exhibit G).

C. Conclusions

a. The Behavioral Health & Recovery Services Director stated that disciplinary action against the Clinician regarding the lack of client documentation is being taken.

b. The investigation concluded that there was no Medi-Cal billing fraud involved regarding payment for services provided to county beneficiaries.

D. Recommendations

a. The Department is urged to develop computer software to format the required progress notes so that notes taken at the time of client visits can be printed and filed in a timely manner by the clinicians.

b. The Mariposa County Grand Jury recommends that the Behavioral Health and Recovery Services complete the listed sections of the Policies and Procedures Manual:

i. 6.16: Physician Availability

ii. 6.24: Documentation of Human Immunodeficiency Virus

iii. 6.4.4: Conservatorship

iv. 7.0: Clinical Service/Alcohol and Drugs/Prevention Services

v. 10.0: Systems of Care

vi. 11.0: Cal Works

vii. 12.0: Heritage House

viii. 13.3.1: Suicide/Homicide Reviews

ix. 13.6.1.3: Safety Suggestions

x. 13.6.1.4: MSDS List

xi. 13.6.1.5: Employee Safety Handbook

xii. 13.6.1.6: Employee Safety Training

xiii. 13.6.1.6.1: Employee Safety Training Checklist

xiv. 13.6.4: Medical Emergencies

Mariposa County Animal Control – January 16, 2007 Complaint

Summary

A. Synopsis – Members of the Mariposa County Grand Jury visited the Mariposa County Animal Control Facility on January 16, 2007. The purpose of this visit was to inspect the facility and to review the policy for intake and subsequent disposition of animals held by the department.

Two specific citizen complaints were also investigated which were:

1. Why the facility is closed to the public.

2. The relationship between Mariposa County Animal Control and the SPCA (The Society for Prevention and Cruelty to Animals).

B. Findings

a. Animal Facilities'

i. The animal's living quarters were clean and adequate and exhibited humane treatment.

ii. Equipment such as trucks, cages, traps and catches were designed for both officer safety and humane treatment of the animals.

iii. Small animals are housed at the Mariposa County Animal Control intake facility; large animals are kept at Mariposa County Fairgrounds.

iv. Intake reports and records are maintained for each animal and were readily available for our inspection. Refer to Exhibit H.

v. Mariposa County Animal Control contracts with the Mariposa County Health Department for all veterinary services.

b. Public Access To Animals

i. The impound facility does not maintain regular hours for public access because of personnel constraints. Citizen requests, to see impounded animals, are by appointment and are based on personnel availability.

ii. Impounded animals available for adoption are posted on the Mariposa County Animal Control website located at www.mariposacounty.org/sheriff/index.htm

iii. Computers are available at the Mariposa County Sheriff's Office and at the Mariposa County Public Library for those who do not have access to computers.

iv. Sheriff personnel will access the Mariposa County Animal Control website for those who come to the office requesting this service.

c. Disposition Of Impounded Animals

i. Mariposa County Animal Control is responsible for the disposition of animals that have been impounded. The exception is animals impounded by court order. In these cases, the court decides disposition.

ii. California State Law dictates that all unclaimed animals must be impounded for a minimum of five days. Many are given a few extra days in hopes that they will be claimed.

iii. Mariposa County Animal Control and SPCA have an agreement which allows the SPCA manager or designee to come to the impound facility and identify those animals which they believe to be adoptable. These animals are transferred to SPCA for adoption.

iv. The Mariposa County Animal Control staff makes every effort to place qualifying animals with breed rescue groups.

C. Recommendations

a. That the Mariposa County Animal Control Department continues a positive working relationship with the SPCA.

b. That the Mariposa County Animal Control Department, via the Sheriff's Office, keep the Board of Supervisors apprised of:

i. The need for a kennel technician (preferably full time) which would allow department officers more time in the field for their regular duties as well as time for community public relations. This could also enable the department to initiate regular open hours at the impound facility.

ii. The need for a county owned facility. This would allow for centralization of services, mitigate neighborhood noise and be commensurate with county growth.

iii. That the Mariposa County Animal Control Department be funded

to allow its personnel to maintain their level of professional training.

D. Conclusions

a. The Mariposa County Sheriff's Department does an excellent job of administering the Animal Control Department and of providing humane treatment for the animals under their control.

b. There is a positive working relationship between Mariposa County Animal Control and the SPCA.

c. The impound facility, even though it doesn't have regular open hours, is very accessible to the public.

d. Information regarding impounded animals is readily available through the Mariposa County Sheriff's Office.

ROUTINE INSPECTIONS, TOURS, AND VISITS

Mariposa County Detention Center – November 8, 2006 Facility Inspection

Summary

A. Synopsis – The Mariposa County Grand Jury visited the Mariposa County Detention Center on November 8, 2006. The tour was conducted by personnel in the Mariposa County Sheriff's Office. The purpose of the visit was to inspect conditions, operation and management of all aspects of the facility. The Grand Jury also viewed inspection reports from the Mariposa County Health Department, the Mariposa County Fire Department and the California State Department of Corrections.

B. Findings

   a. The Facility and Inspection Reports.

      i. All inspection reports were provided to the grand jury members.

      ii. All reports were current and all were in compliance per the issuing authority's regulations.

      iii. Facilities management has implemented an inventory check list and security procedure for all kitchen utensils that represent potential weapons.

      iv. The aforementioned items are inventoried and secured by the kitchen staff before they leave in the evening.

      v. Emergency evacuation plans, maps and procedures are available but for security reasons are not posted.

      vi. All facility personnel are well trained in the implementation and operation of these emergency procedures.

   b. Inmate Housing

      i. All living areas were clean and well maintained.

      ii. The facility can adequately house 58 inmates. The population was 49 (84% of capacity) on the date of this inspection.

c. Maximum Occupancy Policy.

    i. An early release policy is implemented when the inmate population exceeds 58.

    ii. Inmates with 5 days or less, left to serve are the first ones considered for this program.

    iii. The early release program was used to release 38 inmates from January 1, 2006 to December 3, 2006.

d. Food Service

    i. Food service is provided by John C. Fremont Hospital, under the direction of a nutritionist.

    ii. All food preparation is done at the Mariposa County Detention facility by hospital employees who have been cleared to work on-site.

    iii. Inmates are fed 3 meals daily; 2 of which are hot.

    iv. Special dietary meals are provided for those who require them.

e. Medical Service

    i. Medical services are contracted with John C. Fremont Hospital.

    ii. A hospital nurse conducts on-site sick call 2 days per week.

    iii. Inmates with medical emergencies are transported, by facility staff, to John C. Fremont Hospital or to a doctor's office.

f. Clothing/Hygiene

    i. Clean outer clothes are issued weekly, underwear 2 times per week.

    ii. Inmates are allowed daily showers.

    iii. The facility employs a clothing/shower procedure for those inmates who leave/return to participate in off-site work programs.

g. Visitation Policy

i. Each inmate is allowed 1 hour per week of visitation time.

ii. Each visitor is logged in/out by facility personnel.

C. Recommendations

a. That the Mariposa County Sheriff and his department maintain their current high level of professionalism.

b. That the Mariposa County Sheriff continues to keep the Mariposa County Board of Supervisors apprised:

i. Of the need for adequate personnel to manage and to secure the facility.

ii. The potential need for a larger facility that will be commensurate with Mariposa County growth.

c. That the Mariposa County Sheriff continues to keep the Mariposa County Board of Supervisors apprised of the limited facility housing capacity which requires the implementation of the early release program

D. Conclusions

a. The Mariposa County Detention facility is managed both professionally and humanely.

b. The citizens of Mariposa County are the beneficiaries of the high professional standards employed by Mariposa County Sheriff's Office.

Mariposa County Juvenile Detention Center – January 29, 2007 Facility Inspection

Summary

A. Synopsis – The Mariposa County Grand Jury visited the Mariposa County Juvenile Detention Center on January 29, 2007. The tour was conducted by personnel from the Mariposa County Probation Office. This is an annual inspection by the grand jury whose purpose is to inspect facility conditions and to verify compliance with department policies/procedures as well as applicable state and county codes.

B. Findings

a. Transportation of Juveniles.

i. The department has implemented a policy regarding transportation of juveniles.

b. Housing Facilities

i. The facility is a four bed; 96 hour hold facility composed of two sleeping areas with two beds each, a multipurpose day room, a kitchen and a bath/shower room.

ii. All components were clean and in good repair.

iii. Indoor activities such as television and games were provided as well as a large outdoor recreation/exercise area.

c. Food/Medical Services

i. Food service is provided by staff, in house.

ii. Meals/snacks are prepared based upon a posted, nutritionist prepared menu.

iii. Medical services are provided by John C. Fremont Hospital.

d. Staff

i. The staff consists of 10 people.

ii. Two on-duty staff are required whenever a juvenile is in custody. One of these must be core-trained. (Refer below, section e. Training).

iii. The department employs part time, as needed staff that are trained and have experience working with juveniles.

e. Training

i. All staff are either core-trained (a five week, full time training program) or are trained in house per department policies and procedures.

ii. Six of the 10 department officers are core-trained.

iii. Monthly training sessions are required. These consist of discussions about staff concerns or of topics presented by outside speakers.

iv. At least one core-trained officer must be on duty during scheduled office hours or whenever a juvenile is in custody.

C. Recommendations

a. The Mariposa County Grand Jury recommends that staff members continue to avail themselves of training that will enable them to maintain their high level of professionalism.

D. Conclusions

a. The Mariposa County Juvenile Detention Center is clean, well managed and performs the job it was designed to do.

b. The Mariposa County Juvenile Detention facility is in compliance with applicable state and county codes.

c. The staff is to be complimented for the positive atmosphere exhibited by the facility.

Mariposa County Library System Review – April 23, 2007

Summary

A. Synopsis – The review was conducted Monday, April 23, 2007 by members of the Mariposa County Grand Jury. The tour of the facility was conducted by personnel from the Mariposa County Library.

B. Findings

a. The current library facility was constructed in the year 2000 at a total project cost of $2,143,500. These funds were attained by a joint effort of Mariposa County, the Library Services and constructions Act Grant, and the Friends of the Library Building Fund. Special features of the library include computer and internet access, audio visual equipment, and a community room, which is available to non-profit organizations by reservation for meetings. There are 8,120 square feet. It is part of the San Joaquin Valley Library System, with four branch facilities in El Portal, Yosemite, Wawona, and Red Cloud (Greeley Hill) with 50,000 books. There are three full-time employees, part-time staff, and many volunteers.

b. Mariposa County library cards are available to anyone; however, the cards can be rescinded for improper use. The library allows patrons free access to email and the internet inter-library loans. There is a wide variety of not only fiction and non-fiction books, but also a CD collection as well as videos and DVDs. The library has access to 3 million books by being a member of several county library associations. Children have their own section of books and computers available and a weekly story hour on Wednesdays.

c. The library is supported by the county and the non-profit Friends of the Library, who have a membership of 450+, including 130 life members. This organization's fund-raising operations includes a semi-annual book sales event in May and October, a summer reading program for community youth, and operation of the Books Galore weekly book sale in the community room on Tuesdays and Fridays (11 am to 4 pm). In conjunction with the California State Library there is an on-line tutoring service for high school students.

d. In selecting books and materials for the library, staff is guided by review of the Booklist, the Library Journal, and for Children's books, the Horn Books and School Library Journal. The needs of the community determine their final selection. Donations of books to the library are evaluated based on condition, subject, need, and age of the books. Those not acquisitioned by the library are passed on to the Friends of the Library for availability to patrons via the semi-annual book sales.

C. Conclusion

The Mariposa County Grand Jury found the staff to be professional, personable, and ready to assist the public. Mariposa County residents are fortunate to have the availability of such a fine service.

Grand Jury Activity Report

Workload of the Mariposa County Grand Jury

A. There were 23 regular scheduled meetings held.

B. Sixteen citizen complaints were received and acknowledged. Four of these complaints were investigated. Eight complaints were deemed inappropriate for a Mariposa County Grand Jury investigation. The last four complaints received were not investigated.

C. The Mariposa County Grand Jury had six committees.

D. Reviewed and toured Mariposa County Adult and Juvenile Detention Facilities.

E. Conducted on-site review of the Mariposa County Library.

Description of the Grand Jury Process

A. The Mariposa County Grand Jury is a judicial body consisting of 11 citizens. It is impaneled to act as an "arm of the court," as authorized by the Fifth Amendment of the United States Constitution and the Constitution of the State of California, to be a voice of the people and conscience of the community. We were impaneled as a Civil Grand Jury in Mariposa County and started our term of one year in July. A Criminal Grand Jury may be impaneled in the County if deemed necessary by the Superior Court Judge.

B. The 2006 / 2007 Mariposa County Grand Jury chose its officers, except for the Foreman, and decided to follow Robert's Rules of Order.

C. Committees were formed with each member choosing at least two committees to serve based on their knowledge and experience.

D. All complaints were read and discussed at the Mariposa County Grand Jury meetings.

E. After deliberation, the Jury voted to decide if the complaint was appropriate to investigate further. Juror(s) abstained from the vote and further discussion if the matter discussed would involve him / her in a Conflict of Interest.

F. Investigations and routine visits were attended by at least 2 members of the Mariposa County Grand Jury.

Analysis of Comments by the Mariposa County Grand Jury

We as members of the 2006/2007 Mariposa Grand County Jury felt that this was an informative and enjoyable experience serving as grand jurors. The Mariposa County personnel that had been interviewed for the major investigations and routine visits and inspections were helpful and well informed.

SUPPORTING MATERIALS

Mariposa County Assessor

Exhibit A – Property Tax Calculation on APN 018-XXX-XXXX.

Exhibit B – Assessment Information on Prop 8

Exhibit C – California Proposition 13

Exhibit D – Williamson Act

Mariposa County Human Services Department - Behavioral Health and Recovery Services

Exhibit E – Mariposa County Behavioral Health and Recovery Services Policy and Procedure 6.2.2.

Exhibit F – Client Therapy Notes

Exhibit G – Service / Activity Log

Mariposa County Animal Control

Exhibit H – Mariposa County Animal Safety

EXHIBIT A
PROPERTY TAX CALCULATION

APN 018-XXX-XXXX											
	2005	% diff	2004	% diff	2003	% diff	2002	% diff	2001	% diff	
Improvements	12,852	2.00%	12,600	1.86%	12,370	2.00%	12,128	1.99%	11,891	2.00%	
Land	5,010	2.00%	4,912	2.00%	4,816	2.00%	4,721	2.00%	4,629	2.00%	
Land - Williamson Act	27,855	8.03%	25,784	-0.02%	25,790	6.20%	24,285	9.32%	22,215	2.60%	
Homeowner	(7,000)		(7,000)		(7,000)		(7,000)		(7,000)		
	2000	% diff	1999	% diff	1998	% diff	1997	% diff	1996	% diff	1995
Improvements	11,658	1.99%	11,430	1.84%	11,223	2.00%	11,003	1.99%	10,788	1.11%	10,670
Land	4,538	2.00%	4,449	2.00%	4,362	2.00%	4,276	2.00%	4,192	2.00%	4,110
Land - Williamson Act	21,652	6.48%	20,334	-0.03%	20,340	2.85%	19,777	0.00%	19,777	-0.18%	19,813
Homeowner	(7,000)		(7,000)		(7,000)		(7,000)		(7,000)		(7,000)

Assessment Information
The Prop 8 (Decline in Market Value) Review Process

Proposition 8, passed in November 1978, amended Proposition 13 to reflect declines in value. As a result, California State Revenue & Taxation Code Section 51 requires the Assessor to annually enroll either a property's Proposition 13 base year value factored for inflation, or its Market Value as of January 1, whichever is less.

Prop 8 reductions in value are **TEMPORARY**. Once a Prop 8 value has been enrolled, a property's value must be reviewed each following January 1, to determine whether its then current market value is less than its Prop 13 factored value. Prop 8 values can change from year to year as the market fluctuates, and are not restricted by the Prop 13 maximum adjustment of 2%. However, a Proposition 8 property may not be assessed at a value greater than its Prop 13 factored base year value.

Once the market value of a Proposition 8 property exceeds its Proposition 13 factored base year value, the Proposition 13 value is reinstated.

Questions and Answers

Q. Is the Assessor required to restore my factored base year value even if it's more than a 2% increase?
A. Yes. Just as there is no limit to the amount of reduction, there is no limit to the amount being restored in any year up to the factored Proposition 13 base year ceiling amount.

Q. If I have been granted a reduction for the current year will I have to request another review next year?
A. No. Once you have been granted a reduction pursuant to Prop 8, your next year's value will automatically be reviewed.

Q. Why isn't the reduction under Prop 8 permanent?
A. Prop 8 (now California State Revenue and Taxation Code Section 51) requires the Assessor to compare each property's factored base year value with the current market value, and enroll the lesser of the two each year.

Proposition 8 Important Points

- The Assessor can only consider the market value as of the lien date (January 1st).
- Our office will determine the market value of your property by analyzing sales of comparable properties in the area and other pertinent data.
- When supplying information the comparable sales must be no later than 90 days after the lien date, but there is no limit as to how far backwards in time a comparable sale may be.
- Prop 8 relief (Revenue and Taxation Code Section 51) is specific to the January 1 fair market value and does not allow for relief pertaining to other dates. As a result, supplemental assessments are not addressed when Prop 8 relief is sought.

California Proposition 13 (1978)

From Wikipedia, the free encyclopedia

Proposition 13, officially titled the "People's Initiative to Limit Property Taxation," was a ballot initiative to amend the constitution of the state of California. The initiative was enacted by the voters of California on June 6, 1978. It would eventually be upheld as constitutional by the United States Supreme Court in the case of *Nordlinger v. Hahn*, 505 U.S. 1 (http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=CASE&court=US&vol=505&page=1) (1992). Proposition 13 is embodied in Article 13A of the California Constitution. [1] (http://www.leginfo.ca.gov/.const/.article_13A)

Its passage resulted in a cap on property tax rates in the state, reducing them by an average of 57%. In addition to lowering property taxes, the initiative also contained language requiring a two-thirds majority in both legislative houses for future increases in all state tax rates or amounts of revenue collected, including income tax rates. Proposition 13 received an enormous amount of publicity, not only in California, but throughout the United States. Passage of the initiative presaged a "taxpayer revolt" throughout the country that is thought to have contributed to the election of Ronald Reagan to the presidency in 1980.

Contents

Precedents

Proposition 13 drew its impetus from 1971 and 1976 California Supreme Court rulings in *Serrano v. Priest*, 5 Cal.3d 584 (1971) (Serrano I); *Serrano v. Priest*, 18 Cal.3d 728 (1976) (Serrano II); *Serrano v. Priest*, 20 Cal.3d 25 (1977) (Serrano III) that a property-tax based finance system for schools was unconstitutional. The California Constitution required the legislature to provide a free public school system for each district, and the Fourteenth Amendment of the United States Constitution (which includes the Equal Protection Clause) required all states provide to all citizens equal protection of the law. The court ruled that the amount of funding going to different districts was disproportionately favoring the wealthy. Previously, local property taxes went directly to the local school system, which minimized state government's involvement in the distribution of revenue. This system also allowed a wealthier district to fund its schools with a lower tax rate than the rate a less affluent district would have to set in order to yield the same funding per pupil. The Court ruled that the state had to make the distribution of revenue more equitable. The state legislature responded by capping the rate of local revenue that a school district could receive and distributing excess amounts among the poorer districts. Although this was more equitable, property owners in affluent districts perceived that the benefits of the taxes they paid were no longer enjoyed exclusively by the local schools.

Moreover, the state's increasing population fueled increased demand for housing, resulting in higher property values and, consequently, higher taxes. Although the revenues supported the costs of growth, such as new schools, roads, and the extension of other municipal services, older Californians on fixed incomes were especially hard hit by rising property values. Due to inflation, reassessments on residential property drove property taxes so high that some retired people could no longer afford to remain in homes they had purchased long before.

These developments contributed to a backlash against property taxes which coalesced around Howard Jarvis.

The revolt

Howard Jarvis was the most vocal and visible backer of Proposition 13. Officially titled the "People's Initiative to Limit Property Taxation," Proposition 13 was placed on the ballot through the California ballot initiative process, a provision of the California constitution which allows a proposed law or constitutional amendment to be placed before the voters if backers collect a sufficient number of signatures on a petition. Proposition 13 passed with 65% of those who voted in favor and with the participation of 70% of registered voters. After passage, it became article 13A of the California state constitution.

Under Proposition 13, the real estate tax on a parcel of residential property is limited to 1% of its assessed value, until the property is resold. This "assessed value", however, may only be increased by a maximum of 2% per year. If the property's market value increases rapidly (values of many detached dwellings in California have appreciated at annual rates averaging more than 10% over the course of several years) or if inflation exceeds 2% (common), the differential between the owner's taxes and the taxes a new owner would have to pay can become quite large. The property may be reassessed under certain conditions, when additions or new construction occur; the assessed value is also subject to reduction if the value of the house declines, but this is rare.

Aftermath in California

Proposition 13 greatly benefited homeowners whose homes have appreciated in value since it was passed, particularly those (such as the elderly) whose incomes have not risen as fast as property values. In cities with many older residents, this has led to a severe shortage of affordable housing, since new developments must often be far above the state's median home price in order to provide enough tax revenue to pay for the services they require. Impact fees have offset this problem somewhat, but are limited by developers' ability to go "jurisdiction shopping" for localities with low impact fees.

Owners of commercial real estate have also benefited: if a corporation owning commercial property (such as a shopping mall) is sold or merged, but the property stays deeded to the corporation, ownership of the property can effectively change hands without triggering Proposition 13's provision that fixes the amount of tax based on the property's resale value. Since many properties are nominally owned by shell companies whose sole assets are the properties in question, this has led to situations that have struck many commentators, such as Steve Lopez and Michael Hiltzik of the *Los Angeles Times*, as absurd and unfair. For example, the *Times* has reported that the property tax bill of the historic Capitol Records building in Hollywood is approximately five cents per square foot, while a small house assessed at $300,000 may pay up to 60 times that on a per-square-foot basis. Critics of Proposition 13 have argued that this situation unfairly benefits commercial property owners and should be changed, but recent attempted ballot initiatives have not succeeded in altering assessment formulas.

Proposition 13 has hurt mainly immigrants and young upwardly mobile workers in California. Because Proposition 13 is a disincentive to sell, there is less turnover among owners near the older downtown areas, and prices have appreciated fastest in these areas. Young people who would be wealthy in other states are house-poor in California, and are forced to live dozens of miles from their workplace in order to afford a home. Thus, the Proposition can be seen as a "transfer tax" from the working classes to the retired class, as retirees are subsidized and the young have less working hours in their day because of long commutes. Immigrants are another class of losers under Proposition 13, since they come from other states where property taxes are higher and their real estate equity buys less in the California housing market.

Imaginative strategies have been necessary for localities to compensate for Proposition 13 and the state's loss of most property tax revenue (which formerly went to cities and counties). Most California localities have recently sought their voters' approval for "special assessments" that would levy new taxes earmarked for services that used to be paid for entirely or partially from property taxes: road and sewer maintenance, school funding, street lighting, police and firefighting units, and penitentiary facilities. Sales tax rates have skyrocketed from 5% (the typical pre-Prop 13 level) to 8% and beyond.

California localities have taken measures such as using eminent domain and "redevelopment" laws to condemn "blighted" residential and industrial properties and convert them into sales tax generators such as shopping malls, multi-dealer "auto malls," and strip malls anchored by "big-box" retailers such as Costco and Wal-Mart. Cities that have been notably successful with this strategy include Cerritos, Culver City, Emeryville, and Union City. However, the spread of big box retail is credited as another major factor behind California's severe housing shortage, as cities have routinely rezoned vacant parcels and "blighted" neighborhoods for retail in an attempt to increase their share of the sales tax pie. With developable land made scarce by open space preservation laws and by the resistance of single-family homeowners to up-zoning, the resulting market pressures have led

to urban sprawl that has brought formerly rural areas like the Antelope and northern San Joaquin Valleys into the urban areas of Los Angeles and San Francisco, respectively.

Some commentators have said that cities no longer control their own property tax revenue, and even claim Proposition 13 has exacerbated city-suburb class and racial tensions in California, particularly in Los Angeles.

Recent events

In the 2003 California recall election in which Arnold Schwarzenegger was elected governor, his advisor Warren Buffett suggested that Proposition 13 be repealed or changed as a method of balancing the state's budget. Schwarzenegger, believing that taking such a step would be to touch a political third rail that could end his gubernatorial career, said, "I told Warren that if he mentions Proposition 13 again he has to do 500 sit-ups." A 2004 *Los Angeles Times Magazine* cover story that detailed the proposition's damaging effects and advocated its repeal drew heavy criticism from its supporters.

The geopolitical landscape in the United States

The initiative system, which gives voters the power to legislate, is not available in all states. In states that lack the initiative process, advocates of lower property taxes have been unable to advance measures like Proposition 13. In states that do allow citizen initiatives (24 in all)[2] (http://www.iandrinstitute.org/statewide_i&r.htm), measures similar to Proposition 13 have been passed.

Proposition 13 has been widely regarded as the most visible catalyst that launched the modern conservative movement - dedicated to lowering taxes, decreasing the size of government, and increasing states' rights - into the national spotlight. The newly launched conservative movement, in turn, was considered to have helped to catapult former California Governor Ronald Reagan into the U.S. presidency and the Republicans into control of both houses of Congress and of a majority of state governments.

The Howard Jarvis Taxpayers Association continues to lobby for lowered and limited taxes in California and has been the most ardent defender of Proposition 13.

References

External links

- Full text of amendment (http://www.leginfo.ca.gov/.const/.article_13A)
- Legal Constraints on Local Control (http://mikemcmahon.info/serrano.htm)

Categories: 1978 in law | California ballot propositions | Taxation in the United States

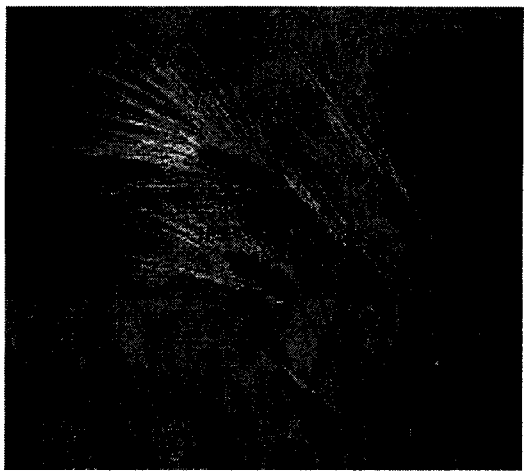
Williamson Act

Questions and Answers

What is the California Land Conservation (Williamson) Act?

The California Land Conservation Act, better known as the Williamson Act, has been the state's premier agricultural land protection program since its enactment in 1965. Nearly 16.9 million of the state's 45 million acres of farm and ranch land are currently protected under the Williamson Act.

The California Legislature passed the Williamson Act in 1965 to preserve agricultural and open space lands by discouraging premature and unnecessary conversion to urban uses. The Act creates an arrangement whereby private landowners contract with counties and cities to voluntarily restrict land to agricultural and open-space uses. The vehicle for these agreements is a rolling term 10 year contract (i.e. unless either party files a "notice of nonrenewal" the contract is automatically renewed annually for an additional year). In return, restricted parcels are assessed for property tax purposes at a rate consistent with their actual use, rather than potential market value.



What benefits do Williamson Act contracts offer to landowners?

The Williamson Act is estimated to save agricultural landowners from 20 percent to 75 percent in property tax liability each year. One in three Williamson Act farmers and ranchers said in a survey that without the Act they would no longer own their parcel (Source: Land in the Balance, University of California: December 1989).

What is an agricultural preserve?

An agricultural preserve defines the boundary of an area within which a city or county will enter into contracts with landowners. The boundary is designated by resolution of the board of supervisors (board) or city council (council) having jurisdiction. Only land located within an agricultural preserve is eligible for a Williamson Act contract. Preserves are regulated by rules and restrictions designated in the resolution to ensure that the land within the preserve is maintained for agricultural or open space use.

How many acres are required for an agricultural preserve?

An agricultural preserve must consist of no less than 100 acres. However, in order to meet this requirement, two or more parcels may be combined if they are contiguous or in common ownership. Smaller agricultural preserves may be established if a board or council determines that the unique characteristic of the agricultural enterprise in the area calls for smaller agricultural units, and if the establishment of the preserve is consistent with the General Plan. Preserves may be made up of land in one or more ownerships. Property owners with less than 100 acres may combine with neighbors to form preserves, provided the properties are contiguous.

What is a Williamson Act Contract?

A Williamson Act Contract is the legal document that obligates the property owner, and any successors of interest, to the contract's enforceable restrictions.

How does a landowner initiate a Williamson Act Contract?

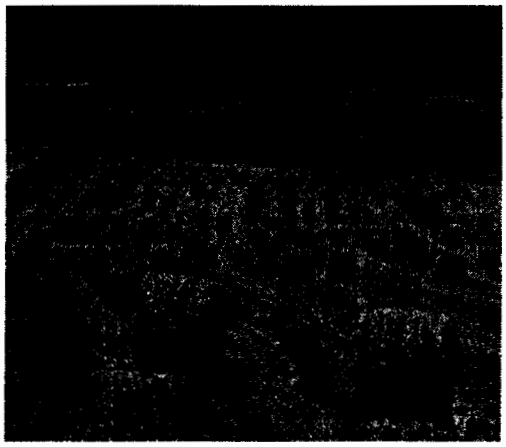
A landowner interested in enrolling land in a contract should contact the local planning department of the county in which the land is located to obtain information and instructions.

How long must land be maintained under a Williamson Act contract?

The minimum term for a contract is 10 years. However, some jurisdictions exercise the option of making the term longer, up to twenty years. Contracts renew automatically every year unless nonrenewed.

What is the nonrenewal process?

A notice of nonrenewal starts the 9-year nonrenewal period. During the nonrenewal process, the annual tax assessment gradually increases. At the end of the 9-year nonrenewal period, the contract is terminated.



What is a cancellation?

Only the landowner can petition to cancel a contract. To approve a tentative contract cancellation, a county or city must make specific findings that are supported by substantial evidence. The existence of an opportunity for another use of the property is not sufficient reason for cancellation. In addition, the uneconomic character of an existing agricultural use shall not, by itself, be a sufficient reason to cancel a contract. The landowner must pay a cancellation fee equal to 12.5 percent of the unrestricted, current fair market valuation of the property.

Must a landowner comply with the terms and conditions of a contract?

Yes. A Williamson Act contract secures an enforceable restriction. Failure to meet the terms and conditions of the contract may be considered a breach of contract.

What happens to a Williamson Act contract upon sale of the property?

A Williamson Act contract runs with the land and is binding on all successors in interest of the landowner.

What are the land uses permitted within an agricultural preserve and contracted land?

The Williamson Act states that a board or council by resolution shall adopt rules governing the administration of agricultural preserves. The rules of each agricultural preserve specify the uses allowed. Generally, any commercial agricultural use will be permitted within any agricultural preserve. In addition, local governments may identify compatible uses permitted with a use permit.

What happens if an owner fails to comply with the terms and conditions of a contract?

In the case of a breach of a contract, the local government may seek a court injunction to enforce the terms of the contract. Structures permitted or built after January 1, 2004, exceeding 2,500 square feet that are not permitted under the Williamson Act or contract, local uniform rules or ordinances and exceed 2,500 square feet are *material breaches of contract* and may be subject to penalties of 25% of the value of the affected land and 25% of the value of any improvements

Does my county participate?

As of 2005, all counties except Del Norte, Los Angeles, San Francisco, Inyo and Yuba offer Williamson Act contracts. How can an agricultural landowner permanently protect his land from development pressures?

An agricultural conservation easement is a voluntary, legally recorded deed restriction that is placed on a specific property used for agricultural production.

California Farmland Conservancy Program (CFCP) grant funds may be used by a local government or a qualified nonprofit organization (i.e. park district, resource conservation district or land trust) to purchase a landowner's conservation easement. The Department of Conservation can assist landowners in identifying appropriate entities that would be qualified to apply for a CFCP grant on their behalf.

What is the State's role?

The Department of Conservation is responsible for the interpretation of the Williamson Act, research of related issues and policies, and enforcement of Williamson Act provisions and restrictions.

For more information contact:

Department of Conservation
Division of Land Resource Protection
801 "K" Street MS 13-71
Sacramento, CA 95814
Phone: 916-324-0850
FAX: 916-327-3430
Email: dlrp@consrv.ca.gov

Website: www.conservation.ca.gov/dlrp/lca

MARIPOSA COUNTY BEHAVIORAL HEALTH AND RECOVERY SERVICES
POLICY AND PROCEDURE
6.2.2

TITLE: Progress Notes

POLICY:

It is the policy of Mariposa County Behavioral Health and Recovery Services that progress notes for clients be completed in a timely manner and according to the prescribed pattern.

PROCEDURE:

Timely Completion of Progress Notes:

Progress notes must be completed in a timely manner, either at the end of each counseling session of at the end of each day. All progress notes need to be turned in with the SAL at the end of the day. If for some reason a note(s) is/are delayed in being turned at the end of the day, they must be turned in by 10:00 A.M. of the following day. Any outstanding notes will be placed on a printout from the front office and given to the individual clinician for completion and they must be completed for the week by the end of each week.

Clinical staff whose progress notes are not completed in the timely manner outlined above will be subject to progressive disciplinary action, including review of this policy and procedure, and a timeline within which to catch up past notes. If this proves unsuccessful, then the clinician who falls behind and is unable or unwilling to catch up, will be warned that progressive steps of discipline will begin, including and up to dismissal. If that is unsuccessful, progressive disciplinary action will immediately begin to correct the problem. Please see the Memorandum of Understanding, SEIU Article 13- Employee Discipline for more details.

Prescribed Pattern:

Progress notes must be written using the BIOP acronym. This stands for:

B – Behavior. This is subjective. This includes behavior and feelings the client appears to exhibit as observed by the clinician. The presenting problem can also be documented in this area. Ex. Why the client came for treatment. It is also important to note whether the client is present during this activity. Ex. Client not present, or client present, or client appeared nervous as evidenced by . . . "

I – Intervention, what I did. This is objective. What clinical skills I used or what interventions I used. Ex. Clinician used open ended questions and reflective listening to assist client in processing his/her issues with school.

O – Observation. This is an assessment of what client does with intervention process. How do they respond to the intervention. Ex. Client stormed out of the office after 2 minutes. Or, client reported h/she used relaxation during the week and it was effective in helping him/her calm down rather than blowing up as h/she had done the past week.

P – Plan. What is to be done? Ex. Clinician plans to continue treatment and plans to continue to work with client on relaxation skills. Clinician plans to contact the school to check up on client's progress as per agreement with client.

Ideas for Progress Notes:

Reasons to keep notes as short as possible:

1. While keeping them short, also consider providing enough detail so that someone other than the clinician reading the note will be able to determine progress in treatment or problems that continue to need treatment.
2. Succinct notes are easier to review before the next meeting.
3. Short notes keeps the court from picking apart discrepancies in longer notes.

Things to be careful of in note taking:

1. Don't use the names of other clients in the case note.
2. Don't use client's parents or sibling names but refer to them as mom or dad or sister or brother.
3. After your signature, at the bottom of the note, draw a diagonal line so someone cannot add to your note.
4. Never use white-out or black out any entries on a note (unless you plan to use the note in a teaching session. If this is the case all identifying marks must be blacked out before using the note). If you make a mistake on a note, draw a single line through it and initial and date it.
5. If you are an intern, have your supervisor co sign your notes.
6. Make recommendations not absolutes. Ex. Worker recommends client be placed in a group home, not, client must be placed in a group home.
7. Advocacy. You are an advocate for the client. Don't' let the State or an agency abuse client rights.

Mariposa County Behavioral Health and Recovery Services

Unit:

Client Name: Case Number:

Date: Time: Minutes: Service: **Collateral**

Behavior:

Intervention:

Outcome:

Plan:

SERVICE / ACTIVITY LOG

DATE	ID	STAFF NAME	TOTAL PAYROLL HOURS		PAGE	REF.

STATUS	RU	LOCATION	ACT. CODE	PROJ. NO.	GROUP NO.	TIME SPENT	PREP. & REC. TIME	TIME OF DAY	RECIPIENT NAME	CASE NUMBER	RECIPIENT	ATTENDANCE	NO. OF RECIP.	GROUP A/R	RECIP. TIME	LOF	FEE

X - Completed as planned
C - Completed with changes
N - No show
K - Recipient canceled
S - Staff canceled
E - Entry of unplanned
G - Group unplanned event
M - Member of group unplanned event

Claims Certification

By signing this SAL, I certify that all services on this SAL that have billable codes meet all the following guidelines and laws and the supporting documentation is in place at this time. According to Mental Health and Alcohol and Drug references in the California code of regulations:

- CCR 9.1.11 Subchapter 4 Article 1 1840.112 Items (b)1, (b)3, (b)4,(b)5, and (b)6
- CCR Title 22, Section 51341.1(g), (h), and (i)

(In compliance with local program policies and procedures)

SIGNATURE

MARIPOSA COUNTY ANIMAL SAFETY

5009 Old Hwy North. Mariposa, CA 95338 Ph. (209) 966-3615

Impound #: _____

☐ City Case #: _____
☐ County
☐ Counter Kennel #: _____
☐ Scan
☐ On Call Officer: _____

☐ REL ☐ AT VET
☐ HFC ☐ PC
☐ DOA ☐ DNR
☐ BITE ☐ DO NOT ADOPT

IMPOUND: ☐ 1st ☐ 2nd ☐ 3rd Kenneled by:

Date / Time Impounded	Impound Violation(s) / Reason				
License #	Micro Chip #			Rabies / ID Tag #	QTY
Animal's Name	Breed/Type	Sex	Age	Color / Markings	
Collar Type / Color	Drug Administered	Drug Quantity		Administered By	

COAT: ☐ Curly ☐ Long ☐ Med ☐ Short ☐ Wiry

EARS: ☐ Crop ☐ Droop ☐ Erect ☐ Hound

TAIL: ☐ Bushy ☐ Dock ☐ Long ☐ Ring

SIZE: ☐ Sml ☐ Med ☐ Lg ☐ Pup/ Kitten

OWNER NOTIFICATION:

☐ DH ☐ VERBAL ☐ LTR - DATE: _____

Veterinarian: _____

Address: _____

☐ Veterinary / Medical Care Sheet Attached
☐ Requires Medication ☐ Special Diet ☐ Food Record

_____

ANIMAL DISPOSITION

DATE AVAILABLE

_____

☐ Owner Requested Euthanasia
☐ Vet Euthanasia
☐ Euthanize after Quarantine
☐ RTO ☐ BURIED
☐ ADOPT ☐ REDEEM
☐ TRANSFER ☐ FOSTER
☐ ESCAPED ☐ OTHER
☐ PTS ☐ PTS (Field)

OUT DATE: _____

RECEIPT # _____

BY: _____

☐ **OWNER** ☐ **REPORTING PARTY** ☐ **ON VIEW**

NAME	
ADDRESS	
PHONE	ID#

☐ RELEASE STATEMENT - I, the undersigned, do hereby consent that my animal may be taken by Mariposa County Animal Safety and disposed of in accordance with their policies governing such animals. I hereby fully release, indemnify and hold harmless the County of Mariposa, its officers and employees. I further certify that the said animal has not bitten any person or other animal within the past fourteen days.

☐ STRAY STATEMENT - I, the undersigned, do certify that the said described animal is a stray and I have no knowledge of its ownership. I give my permission of Mariposa County Animal Safety to remove the animal from my property and agree to hold harmless the County of Mariposa, its Officers and employees. I further certify to my knowledge that described animal has not bitten a person or other animal within the past fourteen days.

Owner / RP Signature X	EUTHANIZED BY (OFFICE USE ONLY)