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January 24, 2022

**VIA E-MAIL ONLY**

Karl Weiland, County Assessor  
County of El Dorado  
360 Fair Lane  
Placerville, CA 95667  
karl.weiland@edcgov.us

Re: Government Code §31000.6

Dear Karl:

I am informed that you intend to file a petition for a writ of mandate to challenge the September 2021 decision of the County of El Dorado Assessment Appeals Board concerning the following appeals filed by Safeway, Inc.: Appeal Numbers 2019/2020-68, 2019/2020-69, 2019/2020-70, 2019/2020-71, 2019/2020-72, 2019/2020-84, 2019/2020-85, 2019/2020-86, 2019/2020-87, and 2019/2020-88 (the "Safeway Appeals").

During the hearings concerning the Safeway Appeals, my office established an ethical wall in order to allow one attorney in my office to advise you and another attorney in my office to advise the Assessment Appeals Board. However, I do not believe that an effective ethical wall can be established to ameliorate the actual conflict of interest that would arise in your anticipated action challenging the Assessment Appeals Board's decision concerning the Safeway Appeals. As such, I find that it would be a conflict of interest for my office to represent you in that action.

Government Code § 31000.6 states, "Upon request of the assessor, auditor-controller, or the sheriff of the county, the board of supervisors shall contract with and employ legal counsel to assist the assessor, auditor-controller, or the sheriff in the performance of his or her duties in any case where the county counsel or the district attorney would have a conflict of interest in representing the assessor, auditor-controller, or the sheriff." As a result of the aforementioned conflict of interest and in accordance with Government Code § 31000.6, you are entitled to outside legal counsel to assist you in your potential action. It is my understanding that you have already identified an attorney to represent you and are in the process of preparing an item requesting that the Board of Supervisors enter into a contract with that attorney to assist you in your potential action challenging the Assessment Appeals Board's decision concerning the Safeway Appeals. Please feel free to provide this letter to the Board as part of that item.

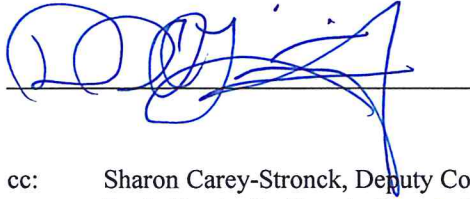
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If you would like to discuss this matter further, please do not hesitate to contact me.

Very truly yours,

DAVID A. LIVINGSTON  
County Counsel



cc: Sharon Carey-Stronck, Deputy County Counsel  
Paula Frantz, Sr. Deputy County Counsel  
Janeth SanPedro, Assistant County Counsel