

# EXHIBIT B

TIM HOLCOMB  
EL DORADO COUNTY ASSESSOR

EL DORADO COUNTY  
AGRICULTURE  
WEIGHTS & MEASURES

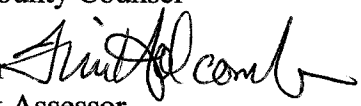
## MEMORANDUM

2010 NOV 19 A 10: 56

RECEIVED

November 18, 2010

**TO:** Roger Trout, Director of Development Services  
Juli D. Jensen, Agricultural Commissioner/Sealer of Weights and Measures  
Paula Frantz, Deputy County Counsel

**FROM:** Tim Holcomb, Assessor   
Karl Weiland, Assistant Assessor

**SUBJECT:** APN: 100-050-03 formerly 008-760-03

The Assessor's Parcel Number captioned above consists of .87ths acre assessed under the CLCA (Williamson Act) and was created by deed, Book 61/358, 5/14/1904 according to our title search in a transfer to ELDORADO LUMBER COMPANY. Each subsequent transfer of the larger 20.73 acre parcel, APN 100-050-06, consistently excluded this 50'+/- x 720'+/- strip of land which bisects it diagonally. See R.S. 6/50. I telephoned the current owner Brooke White on 10-19-2010 at 212-838-5491 in New York City, N.Y.. When questioned, he did not know why this parcel is under CLCA, only that it formerly had Michigan Cal Lumber Company railroad tracks across it and Michigan Cal possessed a right of way and as far as he knows. Mich Cal appears to have the right of way. The parcel sold for \$700 in 11/75 and was enrolled at its factored base year value per Prop. 13 at \$728 for 1978/79 FY. This assessment continued to be factored annually until the 84/85 roll when one of our appraisers valued it under the CLCA restricted value approach at \$31 for 84/85, \$41 for 86/87, \$54 for 87/88 and \$45 for 89/90 on the basis that it is zoned AE although on a Timber Preserve record. It continues to be assessed under the CLCA method.

This parcel was part of Ag Preserve 47, 01-26-1971, which originally consisted of some 71,000 acres under the ownership of Michigan-California Lumber Company. The Williamson Act Contract recorded in Book 1030/360 1/28/1971 lists this parcel along with others consisting of 71,627.83 acres on page 367, and is shown in the map on page 435 of Book 1030.

Pursuant to the Z'berg-Warren-Keene-Collier Forest Taxation Reform Act of 1976, Government Code Section 51110, (d), Assessor John Thorne submitted a list of all parcels which were assessed for growing and harvesting timber as of the lien date in 1976 to the EDC Board of Supervisors known as Timber Preserve Zone List "A" on 10/12/1976. This list included Ag Preserve 47 belonging to Mich-Calif Lumber Co, but the 251 parcels listed there did not include the subject, 100-050-03 formerly 008-760-03. It appears that it should have. If it were, it would have been valued under TPZ site class methodology, however, notes in the record indicate there is no timber on the parcel. So perhaps it was intentionally excluded, and remained under CLCA. But the parcel does not appear to meet CLCA criteria either, so then the appropriate valuation assessment method would be Proposition 13 factored base year value, and a notice of non-renewal would have been in order.

We would concur that a notice of non-renewal be filed on this parcel.

See attached computer screen print for reference.

11-1038.B.1

CURRENT DATA

APN 100-050-03-100 STATUS 00 TYPE 0 ROLL TRA 055-027 USE CD 25 SUPP Y  
OWNER NAME % OWN TYPE MAIL ADDRESS TYPE-%  
WHITE S BROOKE TR 0.000 430 E 63RD ST  
WHITE FAM TR 10/28/09 100.000 TR NEW YORK NY  
ZIP 10065 M-ADD-CHG 03/18/2010  
SITUS ADDRESS,CHG DATE  
0

TYPE, O.R. REC.DATE EFF.DATE APP (%) PAR/LOT BLK SUB.NO ZIP  
R 0059968 11/25/09 11/25/09\*1 N 0.00 SEC 28 11 12  
R 1361546 11/19/75 11/19/75\*1 REC.MAP AC .870 D-AB  
1911 UNT CREAT 11/29/1979

PARCEL BACKGROUND FROM: 00876003100  
TO:

LAND STRUCT-MOBILE FIXED-EQ PER-PROP TOT-EXEMPT NET-ROLL CAAP  
133 0 0 0 0 133  
STATUTORY PROP 8 APP DATE,CD.,ID PAR-COMP EXEMPT-CD VAL-CHG-R/P,P/P  
12/31/08 P RMD 06/10/09 06/11/90

NEXT: UTM010 <ENTER>=PAGE 3 F3=QUIT F4=MENU F5/6=HIST(BACK/FWD)  
F7/8=NAMES(BACK/FWD) F9/F10=PAR BKGD(BACK/FWD) UTM020A