

Ventura County Assessor  
800 South Victoria Avenue  
Ventura, CA 93009

160 Besant Road  
Post Office Box 97  
Ojai, CA 93023

Dear County Assessor:

The enclosed notice from you has concerned me so that I've carried it around in alarm, showing it to various intelligent friends in the vain hope that someone might understand it and explain it to me. It's so intimidating — "IMPORTANT NOTICE," with all the boldface and italics and capitals and

things. I'm especially anxious about the line that says, "If a property owner is deceased, please enter name and date of death." Now, I know I'm the taxpayer, but I thought when I died I wouldn't have to do that kind of stuff any more. Should I carry a copy of the form around with me, in case I don't have one when and where I need it?

Anyhow, the dire consequences of my possible failure to comply come through well enough. You're going to nail me if I'm not good and comply with your notice, right? And it looks like you've got me, since I can't figure out *what* I'm supposed to comply with or what you want me to do or not do.

Let me get this straight. If I *fail* to notify you that I *don't* qualify for the exemption, you're going to cancel my exemption, right? Then you're going to bill me for the amount of the exemption plus penalties and interest, right? Fine, except I *still* can't figure out what it means. Is it true, then, that if I *do* notify you that I don't qualify, then you *don't* cancel my exemption? Seems strange to me, but I never could keep up with you tax people. Anyhow, please be notified of my non-failure to fail to notify you that I don't qualify for this exemption (if I don't). And *please* don't cancel my exemption if I'm exempt, nor bill me with penalties and interest, okay?

Hey, you're my tax assessor. Don't *you* know if I'm exempt or not? I thought you were supposed to know such things. Frankly, I haven't the vaguest idea. I have drawers full of government notices and forms and threats going back for so many years I just can't keep track any more. I really haven't a clue as to what this exemption thing is about, when it happened or didn't happen, or where I might find a notice of filing

or non-filing of exemption or non-exemption, as the case may be, whereof, to wit.

Another question occurs to me. If I *didn't* notify you, how would you know to cancel my exemption and fine and penalize me and things? It's all so confusing. A friend even suggested that you're really trying to find out if I live here, since maybe living in my home has something to do with this exemption, the way your form starts out. Honest, is that what you want to know? If so, it's sort of an unusual way to ask. In case that's it, why yes, Mr. County Assessor, I live here. Just like it says on your tax records. Have for years. Even at 12:01 a.m., March 1, 1983. Your form says, "If at 12:01 a.m., March 1, 1983, you **DO NOT QUALIFY** for this exemption, please complete this form...." (I wasn't

# TAKING THE TAXMAN TO TASK

By Charles R. Kelley

**"IMPORTANT NOTICE"**  
**INELIGIBILITY OF HOMEOWNER'S PROPERTY TAX EXEMPTION**

COMPLETE THIS FORM ONLY IF YOU NO LONGER QUALIFY FOR THE HOMEOWNER'S EXEMPTION.

If you have filed for a Homeowner's Exemption on your property and the exemption is allowed, you will continue to receive the exemption as long as it is your principal place of residence and you own and occupy it at 12:01 a.m. on March 1.

If at 12:01 a.m., March 1, 1983, you **DO NOT QUALIFY** for this exemption, please complete this form and mail it to the County Assessor, prior to July 1, 1983.

NOTE: If a property owner is deceased please enter name and date of death below.

Your failure to notify the County Assessor prior to December 10, 1983, that you NO LONGER QUALIFY for the exemption will result in the cancellation of the exemption and you will be billed for the amount of the exemption plus applicable penalties and interest.

I NO LONGER QUALIFY FOR THE HOMEOWNER'S EXEMPTION FOR THE FOLLOWING REASON:

☐ The property was sold \_\_\_\_\_ (DATE SOLD)

☐ I still own the property but I have moved to another location \_\_\_\_\_ (DATE MOVED)

\_\_\_\_\_ (CURRENT MAILING ADDRESS)

☐ Deceased Property Owner \_\_\_\_\_ (NAME OF DECEASED) \_\_\_\_\_ (DATE OF DEATH)

If you have any questions regarding this notice or the Homeowner Exemption, please contact the COUNTY ASSESSOR'S OFFICE at 800 South Victoria Avenue, Ventura, CA 93009, or call 654-2287 or 2289.

NO FURTHER NOTICE WILL BE SENT TO REMIND YOU OF YOUR FUTURE RESPONSIBILITY

Telephone Number \_\_\_\_\_ Parcel Number \_\_\_\_\_

Owner \_\_\_\_\_ (ASTY APPEARS ON THE TAX BILL) Signature \_\_\_\_\_

supposed to set my alarm or anything, was I? I mean, that being a working day and all, I got to bed pretty early, and you *did* say I had until July 1 to mail it.)

Anyhow, I *do* live here. Wife and kids, too. Same place your tax payments get mailed from. (Sent you one at the end of March.) Same place you sent this notice to. Hey, if you thought I didn't live here any more, how come you sent the notice to me at this address? Oh, never mind.

And about your notice form—it's not too bright, really. Someone's porch light is definitely flickering. Yours? Before sending the next notice, try screwing in the bulb tighter.

Charles R. Kelley

Charles Kelley is a taxpayer.

# American Capitalism at Sunset

**E**conomists, ever since their dismal science was born, have shown a penchant for debating the fate of capitalism. In 1981, Nobel Prize winner George Stigler entered the fray with an essay called "American Capitalism at High Noon." In addition to his prodigious talents as an economist, Stigler displays a refreshing droll humor that is uncommon in our science, and in this essay he is at his wittiest.

Nevertheless, I would dissent from Stigler: I would replace *high noon* with *sunset* as the more appropriate metaphor for describing the current state of American capitalism. While impartial observers might disagree about exactly when "high noon" came to pass, it seems clear that only a most desperate barrister would attempt on a contingency-fee basis to convince a judge or jury that the sun shines on capitalism most directly in the 1980s.

It should be noted that Stigler's assessment is not grounded in any measure of the condition of capitalism as such. It is an inference drawn from the proposition that business leaders are a self-interested, intelligent, politically powerful lot who would not condone regulation that did serious violence to their welfare. Given the political potency of the business community, he argues, we must conclude that what is, is what they prefer; ergo, capitalism is at high noon.

Our elected representatives  
keep throwing monkey  
wrenches into America's  
engine of prosperity.  
An eminent economist  
proposes a radical fix.

**By William H.  
Meckling**

