



Colorado Tax Attorney, LLC
Daniel J. Taylor, Attorney at Law
3900 E. Mexico Ave., Suite 610 Denver, Colorado 80210
720-707-0087 Office, 720-707-0429 Fax, 303-552-7660 Cell
DanielTaylor@CoTaxAtty.com

December 16, 2023

AJ Beckman, Designated Election Official
Heather Gardens Metropolitan District

Jennifer Ivey, Attorney for HGMD
Icenogle Seaver Pogue
4725 S. Monaco St., Suite 360
Denver, Colorado 80237

RE: Notice Approving Revised Recall Petition

Dear Mr. Beckman and Ms. Ivey,

I am in receipt of your Notice Approving Revised Recall Petition dated December 15, 2023, as are HGMD Directors Effler and Baldwin. I assume that this petition was filed on December 14, 2023, based on the date in the filename, although there is no date on the petition. Regardless, I was sent an email from Ms. Ivey on December 15, 2023, at approximately 9:52 a.m. with a link to download the revised recall petitions.

I was at a follow-up doctor's appointment with my wife until early afternoon, and prepared her lunch upon our return home. I checked my email and received the Sharefile link to download the revised petitions at about 3:11 p.m.

I never received directly any of the emails from Public Alliance or Mr. Beckman. At around 4:23 p.m., Director O'Meara forwarded the email she received from Public Alliance disallowing the revised petition against her as to form for containing false statements. Attached to the disallowance letter was documentation of board meeting minutes posted on HGMD's official website. Director O'Meara asked me to explain the disallowance letter to her which I did.

After receiving the revised petition, I immediately began working on an objection based upon false statements just as were made in the first petition. In my view the false statements in the revised petition are even more flagrant than in the first petition which was disapproved based on false statements.

At approximately 7:55 p.m., Director Craig Baldwin telephoned me about the petition approval letters. Since I had not received this email, he forwarded me the copy that he received.

The HGMD board has discussed the potential filing of revised petitions in front of Ms. Ivey, and she was surely aware of our intention to object to any petitions containing false statements as we had previously done. Yet, Mr. Beckman chose to approve the revised petition and sent such approval by email at 3:48 p.m.

Since Ms. Ivey pointed out after the filing of the first petition, that the DEO has three business days to approve or disapprove the petition, there was no emergency which required the approval on December 15, 2023, the same day of notice.

Although Mr. Beckman's letter states that he did not undertake any independent investigation, that is not true regarding the disapproval of Director O'Meara's petition. Mr. Beckman did, in fact, investigate. He attached proof that the board meeting minutes were uploaded to the official HGMD website contrary to the revised petition's assertion.

The statements contained in the revised petition for my recall are equally capable of proof that they are false. Sentence 1 states that I "publicly called" the CEO and CFO "insubordinate." All of HGMD's public meetings are recorded and are also posted on the HGMD website just as the minutes are. The time required to ascertain the proof may be considerably longer than downloading minutes, but the method is identical. My "accusation of criminal behavior" would also, necessarily, be contained on the meeting recordings.

When the four directors who were the subject of the recall petition objected to the first petition, we were told by Public Alliance that our objection would require a notarized affidavit by the end of that day. This sent all four of us scurrying around to meet the deadline. I found no authority for the requirement, but was told by Public Alliance that it was based upon the advice of our attorney, Ms. Ivey.

At last Saturday's open forum held by HGMD, the recall committee handed out flyers. They interjected themselves into an open meeting conducted for District business. Al Lindeman, of the recall committee, stated that he had access to confidential employee exit interviews, and that they could get affidavits or depositions to support their allegations.

The recall committee's attorney, Martha Karnopp, told the community that the DEO did not follow the law in disallowing the petitions, that we hand picked the DEO, and that the DEO just followed our attorney's advice.

Approving the revised petition within a few hours, without allowing us a reasonable time to object to openly and obviously false statements, is a violation of due process. Please accept our timely filed objections, and require proof from the recall committee that their statements are true. Require them to submit notarized affidavits under penalty of perjury as we have.

Sincerely,

Daniel J. Taylor

Daniel J. Taylor, Esq.
Colorado Atty Reg #19394
US Tax Court #TD0253
IRS CAS#0303-60508R