

THE SUPERIOR COURT, STATE OF CALIFORNIA
For the County of Santa Barbara
Figueroa Division

THE PEOPLE OF THE STATE OF CALIFORNIA

Plaintiff,

DA No. 10-11-259713

vs.

Court No.

CHESTER LEE TAYLOR

DOB: 09/24/1939

FELONY COMPLAINT

CHESTER ADAM TAYLOR

DOB: 11/02/1970

SARAH JEANNE TAYLOR-SWING

DOB: 04/17/1968

JENNIFER TAYLOR

DOB: 03/12/1946

Defendant.

FILED
SUPERIOR COURT of CALIFORNIA
COUNTY OF SANTA BARBARA

DEC 27 2011

GARY M. BLAIR, EXECUTIVE OFFICER

By _____ Deputy Clerk

The undersigned is informed and believes that:

COUNT 1

On or between June 20, 2005 and October 10, 2010, in the County of Santa Barbara, the crime of CONSPIRACY TO COMMIT A CRIME, in violation of PENAL CODE SECTION 182(a)(1), a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, who did unlawfully conspire together and with another person and persons whose identity is unknown to commit the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of Section 487(a), of the Penal Code, a Felony and that pursuant to and for the purpose of carrying out the objects and purposes of the aforesaid conspiracy, the said defendant(s) committed the following overt act and acts at and in the County of SANTA BARBARA.

OVERT ACT I

Chester Lee Taylor and Chester Adam Taylor did agree to conceal the sale of vehicles by means including illegally obtaining duplicate titles, forging signatures, and lying to the owners of vehicles on consignment at Montecito Motors to avoid paying the owners the money owed after the sale of their vehicles, and did in fact engage in a pattern of subterfuge to conceal the sale of vehicles by means including illegally obtaining duplicate titles, forging signatures, and lying to the owners of the vehicles.

OVERT ACT II

Chester Adam Taylor, as the sole owner and sole corporate officer of Montecito Motors, did employ Chester Lee Taylor and allowed Chester Lee Taylor to be employed knowing that Chester Lee Taylor, as an agent and representative of Montecito Motors, did illegally obtain duplicate titles, forge signatures, and lie to owners of vehicles that had been sold to conceal the sale of the vehicles.

COUNT 2

On or between March 1, 2004 and December 5, 2006, in the County of Santa Barbara, the crime of GRAND THEFT BY FALSE PRETENSE, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, in that said defendant intentionally deceived L. B. Gordon by false representation intending L. B. GORDON to let said defendant take possession of property, to wit: approximately \$290,000, and L. B. GORDON did give up possession of the property in reliance upon the false representation.

SPEC ALLEG-EXCESSIVE LOSS-OVER \$100,000

It is further alleged that the above offense is a theft of over \$100,000, within the meaning of Penal Code section 1203.045(a).

SPEC ALLEG-EXCESSIVE LOSS OVER \$200,000

It is further alleged that in the commission of the above offense(s) the said defendant, with the intent to do so, took, damaged and destroyed property of a value exceeding \$200,000, within the meaning of Penal Code Section 12022.6(a)(2).

COUNT 3

On or about June 20, 2005, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to L. WALLACE and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 4

On or about June 20, 2005, in the County of Santa Barbara, the crime of FORGERY OF A DOCUMENT, in violation of **PENAL CODE SECTION 470(a)**, a Felony, was committed by CHESTER LEE TAYLOR, who did unlawfully, with intent to defraud, falsely make, alter, forge, and counterfeit a CALIFORNIA DEPARTMENT OF MOTOR VEHICLES DOCUMENT and did thereon counterfeit and forge the seal and handwriting of another, to wit: L. WALLACE and did utter, publish, pass, and attempt to pass the same as true and genuine, knowing the same to be false, altered, forged, and counterfeited, with the intent to prejudice, damage, and defraud L. WALLACE.

COUNT 5

On or about October 10, 2007, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to ANN HUTCHINSON and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 6

On or about October 1, 2007, in the County of Santa Barbara, the crime of FORGERY OF A DOCUMENT , in violation of PENAL CODE SECTION 470(a), a Felony, was committed by CHESTER LEE TAYLOR, who did unlawfully, with intent to defraud, falsely make, alter, forge, and counterfeit a CALIFORNIA DEPARTMENT OF MOTOR VEHICLES DOCUMENT and did thereon counterfeit and forge the seal and handwriting of another, to wit: A. HUTCHINGSON and did utter, publish, pass, and attempt to pass the same as true and genuine, knowing the same to be false, altered, forged, and counterfeited, with the intent to prejudice, damage, and defraud A. HUTCHINGSON.

COUNT 7

On or about January 25, 2008, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to R. HAEUSLER and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 8

On or about August 1, 2008, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to M. S. NELSON and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 9

On or about January 28, 2009, in the County of Santa Barbara, the crime of THEFT FROM ELDER OR DEPENDENT ADULT, in violation of PENAL CODE SECTION 368(d), a Felony, was committed by CHESTER ADAM TAYLOR, who committed theft, embezzlement, forgery, fraud, or identity theft with respect to the property or personal identifying information of an elder or dependent adult, said property, goods, or services taken or obtained having a value exceeding \$950.00, and knew or reasonably should have known that said person, W. B. BUCKLEW, was an elder or dependent adult.

“NOTICE: To defendant and defendant’s attorney of record; be advised that pursuant to California Evidence Code Section 1109, the people intend to introduce evidence of any prior act(s) of elder abuse committed by the defendant.”

COUNT 10

On or about May 27, 2009, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to C. J. SMITH and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 11

On or about May 29, 2009, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to G. O. PRICE and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 12

On or about September 22, 2009, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to J. T. ALTMAYER and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 13

On or about March 24, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to L. N. NELMS and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 14

On or about August 15, 2009, in the County of Santa Barbara, the crime of FORGERY OF A DOCUMENT , in violation of **PENAL CODE SECTION 470(a)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did unlawfully, with intent to defraud, falsely make, alter, forge, and counterfeit a CALIFORNIA DEPARTMENT OF MOTOR VEHICLES DOCUMENT and did thereon counterfeit and forge the seal and handwriting of another, to wit: L. NELMS and did utter, publish, pass, and attempt to pass the same as true and genuine, knowing the same to be false, altered, forged, and counterfeited, with the intent to prejudice, damage, and defraud L. NELMS.

COUNT 15

On or about February 17, 2010, in the County of Santa Barbara, the crime of THEFT FROM ELDER OR DEPENDENT ADULT, in violation of **PENAL CODE SECTION 368(d)**, a Felony, was committed by CHESTER LEE TAYLOR, who committed theft, embezzlement, forgery, fraud, or identity theft with respect to the property or personal identifying information of an elder or dependent adult, said property, goods, or services taken or obtained having a value exceeding \$950.00, and knew or reasonably should have known that said person, A. KREBS, was an elder or dependent adult.

“NOTICE: To defendant and defendant’s attorney of record; be advised that pursuant to California Evidence Code Section 1109, the people intend to introduce evidence of any prior act(s) of elder abuse committed by the defendant.”

COUNT 16

On or about February 24, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to B. M. HODGES and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 17

On or between October 1, 2009 and February 28, 2010, in the County of Santa Barbara, the crime of THEFT FROM ELDER OR DEPENDENT ADULT, in violation of PENAL CODE SECTION 368(d), a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, who committed theft, embezzlement, forgery, fraud, or identity theft with respect to the property or personal identifying information of an elder or dependent adult, said property, goods, or services taken or obtained having a value exceeding \$950.00, and knew or reasonably should have known that said person, J. F. HARRIGAN, was an elder or dependent adult.

“NOTICE: To defendant and defendant’s attorney of record; be advised that pursuant to California Evidence Code Section 1109, the people intend to introduce evidence of any prior act(s) of elder abuse committed by the defendant.”

COUNT 18

On or about May 1, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to D. DORN and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 19

On or about May 19, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to G. R. DEINHARD and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 20

On or about May 21, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to T. BA LE and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 21

On or about June 30, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to R. FRASER and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 22

On or about July 2, 2010, in the County of Santa Barbara, the crime of THEFT FROM ELDER OR DEPENDENT ADULT, in violation of PENAL CODE SECTION 368(d), a Felony, was committed by CHESTER ADAM TAYLOR, who committed theft, embezzlement, forgery, fraud, or identity theft with respect to the property or personal identifying information of an elder or dependent adult, said property, goods, or services taken or obtained having a value exceeding \$950.00, and knew or reasonably should have known that said person, D. C. COFFIN, was an elder or dependent adult.

“NOTICE: To defendant and defendant’s attorney of record; be advised that pursuant to California Evidence Code Section 1109, the people intend to introduce evidence of any prior act(s) of elder abuse committed by the defendant.”

COUNT 23

On or about July 2, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to M. P. HEITMANN and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 24

On or about July 2, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of PENAL CODE SECTION 487(a), a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to R. L. DUFFY and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 25

On or about July 7, 2010, in the County of Santa Barbara, the crime of THEFT FROM ELDER OR DEPENDENT ADULT, in violation of PENAL CODE SECTION 368(d), a Felony, was committed by CHESTER LEE TAYLOR, who committed theft, embezzlement, forgery, fraud, or identity theft with respect to the property or personal identifying information of an elder or dependent adult, said property, goods, or services taken or obtained having a value exceeding \$950.00, and knew or reasonably should have known that said person, G. R. WELTZ, was an elder or dependent adult.

“NOTICE: To defendant and defendant’s attorney of record; be advised that pursuant to California Evidence Code Section 1109, the people intend to introduce evidence of any prior act(s) of elder abuse committed by the defendant.”

COUNT 26

On or about July 10, 2010, in the County of Santa Barbara, the crime of THEFT FROM ELDER OR DEPENDENT ADULT, in violation of **PENAL CODE SECTION 368(d)**, a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, who committed theft, embezzlement, forgery, fraud, or identity theft with respect to the property or personal identifying information of an elder or dependent adult, said property, goods, or services taken or obtained having a value exceeding \$950.00, and knew or reasonably should have known that said person, J. A. LUETKEMEYER, was an elder or dependent adult.

“NOTICE: To defendant and defendant’s attorney of record; be advised that pursuant to California Evidence Code Section 1109, the people intend to introduce evidence of any prior act(s) of elder abuse committed by the defendant.”

COUNT 27

On or about July 19, 2010, in the County of Santa Barbara, the crime of THEFT FROM ELDER OR DEPENDENT ADULT, in violation of **PENAL CODE SECTION 368(d)**, a Felony, was committed by CHESTER LEE TAYLOR, who committed theft, embezzlement, forgery, fraud, or identity theft with respect to the property or personal identifying information of an elder or dependent adult, said property, goods, or services taken or obtained having a value exceeding \$950.00, and knew or reasonably should have known that said person, R. COFFIN, was an elder or dependent adult.

“NOTICE: To defendant and defendant’s attorney of record; be advised that pursuant to California Evidence Code Section 1109, the people intend to introduce evidence of any prior act(s) of elder abuse committed by the defendant.”

COUNT 28

On or about August 9, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to T. P. THOMPSON and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 29

On or about August 13, 2010, in the County of Santa Barbara, the crime of THEFT FROM ELDER OR DEPENDENT ADULT, in violation of **PENAL CODE SECTION 368(d)**, a Felony, was committed by CHESTER LEE TAYLOR, who committed theft, embezzlement, forgery, fraud, or identity theft with respect to the property or personal identifying information of an elder or dependent adult, said property, goods, or services taken or obtained having a value exceeding \$950.00, and knew or reasonably should have known that said person, K. L. WEINGARD, was an elder or dependent adult.

“NOTICE: To defendant and defendant’s attorney of record; be advised that pursuant to California Evidence Code Section 1109, the people intend to introduce evidence of any prior act(s) of elder abuse committed by the defendant.”

COUNT 30

On or about August 20, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to P. H. OVNDJIAN and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 31

On or about August 21, 2010, in the County of Santa Barbara, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of **PENAL CODE SECTION 487(a)**, a Felony, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully take money or personal property, to wit: MONEY, which belongs to S. L. FLETCHER and has a value exceeding Nine Hundred and Fifty Dollars (\$950).

COUNT 32

On or between January 1, 2010 and August 31, 2010, in the County of Santa Barbara, the crime of EMPLOYING A PERSON AS A SALESPERSON WHO HAS NOT BEEN LICENSED, in violation of **VEHICLE CODE SECTION 11713(h)**, a Misdemeanor, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully employ CHESTER LEE TAYLOR, who was not licensed pursuant to Article 2 (commencing with Section 11800), of the California Vehicle Code, and whose license is not displayed on the premises as required b Section 11812.

COUNT 33

On or between January 1, 2010 and August 21, 2010, in the County of Santa Barbara, the crime of ACTING AS A SALESPERSON WITHOUT A LICENSE, in violation of **VEHICLE CODE SECTION 11800**, a Misdemeanor, was committed by CHESTER LEE TAYLOR, who did willfully and unlawfully act as a vehicle salesperson without having first procured a license or temporary permit issued by the Department of Motor Vehicles, or when that license or temporary permit had been canceled, suspended, revoked, invalidated, or expired.

COUNT 34

On or about June 20, 2010, in the County of Santa Barbara, the crime of FAILURE TO TRANSFER REGISTRATION, in violation of **VEHICLE CODE SECTION 5753**, a Misdemeanor, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully, being a vehicle dealer licensed under this code, fail to satisfy the delivery requirement of this section by submitting appropriate documents and fees to the Department of Motor Vehicles for transfer of registration in accordance with Sections 5906 and 4456 of the Vehicle Code.

COUNT 35

On or about August 2, 2010, in the County of Santa Barbara, the crime of FAILURE TO TRANSFER REGISTRATION, in violation of **VEHICLE CODE SECTION 5753**, a Misdemeanor, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully, being a vehicle dealer licensed under this code, fail to satisfy the delivery requirement of this section by submitting appropriate documents and fees to the Department of Motor Vehicles for transfer of registration in accordance with Sections 5906 and 4456 of the Vehicle Code.

COUNT 36

On or about August 22, 2010, in the County of Santa Barbara, the crime of FAILURE TO TRANSFER REGISTRATION, in violation of **VEHICLE CODE SECTION 5753**, a Misdemeanor, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully, being a vehicle dealer licensed under this code, fail to satisfy the delivery requirement of this section by submitting appropriate documents and fees to the Department of Motor Vehicles for transfer of registration in accordance with Sections 5906 and 4456 of the Vehicle Code.

COUNT 37

On or about April 15, 2006, in the County of Santa Barbara, the crime of FAILURE TO FILE CORPORATE INCOME TAX RETURN, in violation of **REVENUE AND TAXATION CODE SECTION 19706**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully fail to file a Corporate Tax Return to the Franchise Tax Board for Montecito Motors, Inc. for the taxable year 2005, with intent to evade tax.

COUNT 38

On or about April 15, 2006, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2005.

COUNT 39

On or about April 15, 2006, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER LEE TAYLOR and JENNIFER TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2005.

COUNT 40

On or about April 15, 2007, in the County of Santa Barbara, the crime of FAILURE TO FILE CORPORATE INCOME TAX RETURN, in violation of **REVENUE AND TAXATION CODE SECTION 19706**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully fail to file a Corporate Tax Return to the Franchise Tax Board for Montecito Motors, Inc., for the taxable year 2006, with intent to evade tax.

COUNT 41

On or about April 15, 2007, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2006.

COUNT 42

On or about April 15, 2007, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER LEE TAYLOR and JENNIFER TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2006.

COUNT 43

On or about April 15, 2007, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by SARAH JEANNE TAYLOR-SWING, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2006.

COUNT 44

On or about April 15, 2008, in the County of Santa Barbara, the crime of FAILURE TO FILE CORPORATE INCOME TAX RETURN, in violation of **REVENUE AND TAXATION CODE SECTION 19706**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully fail to file a Corporate Tax Return to the Franchise Tax Board for Montecito Motors, Inc., for the Taxable year 2007, with intent to evade tax.

COUNT 45

On or about April 15, 2008, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER LEE TAYLOR and JENNIFER TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2007.

COUNT 46

On or about April 15, 2008, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by SARAH JEANNE TAYLOR-SWING, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2007.

COUNT 47

On or about February 13, 2009, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2004.

COUNT 48

On or about March 1, 2009, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2007.

COUNT 49

On or about April 15, 2009, in the County of Santa Barbara, the crime of FAILURE TO FILE CORPORATE INCOME TAX RETURN, in violation of **REVENUE AND TAXATION CODE SECTION 19706**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully fail to file a Corporate Tax Return to the Franchise Tax Board for Montecito Motors, Inc., for the taxable year 2008, with the intent to evade tax.

COUNT 50

On or about April 15, 2009, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER LEE TAYLOR and JENNIFER TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2008.

COUNT 51

On or about April 15, 2009, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by SARAH JEANNE TAYLOR-SWING, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2008.

COUNT 52

On or about October 15, 2009, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER ADAM TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2008.

COUNT 53

On or about April 15, 2010, in the County of Santa Barbara, the crime of FAILURE TO FILE CORPORATE INCOME TAX RETURN, in violation of **REVENUE AND TAXATION CODE SECTION 19706**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully fail to file a Corporate Tax Return to the Franchise Tax Board for Montecito Motors, Inc., for the taxable year 2009, with intent to evade tax.

COUNT 54

On or about April 15, 2010, in the County of Santa Barbara, the crime of FAILURE TO FILE INCOME TAX RETURN FOR 2009, in violation of **REVENUE AND TAXATION CODE SECTION 19706**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully fail to file a California Resident Income Tax Return to the Franchise Tax Board for the taxable year 2009, with intent to evade tax.

COUNT 55

On or about April 15, 2010, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER LEE TAYLOR and JENNIFER TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2009.

COUNT 56

On or about April 15, 2010, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by SARAH JEANNE TAYLOR-SWING, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2009.

COUNT 57

On or about April 15, 2011, in the County of Santa Barbara, the crime of FAILURE TO FILE CORPORATE INCOME TAX RETURN, in violation of **REVENUE AND TAXATION CODE SECTION 19706**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully fail to file a Corporate Tax Return to the Franchise Tax Board for Montecito Motors, Inc., for the taxable year 2010, with intent to evade tax.

COUNT 58

On or about April 15, 2011, in the County of Santa Barbara, the crime of FAILURE TO FILE INCOME TAX RETURN FOR 2010, in violation of **REVENUE AND TAXATION CODE SECTION 19706**, a Felony, was committed by CHESTER ADAM TAYLOR, who did willfully and unlawfully fail to file a California Resident Income Tax Return to the Franchise Tax Board for the taxable year 2010, with intent to evade tax.

COUNT 59

On or about October 15, 2011, in the County of Santa Barbara, the crime of FILING FALSE TAX RETURN, in violation of **REVENUE & TAXATION CODE SECTION 19705(a)(1)**, a Felony, was committed by CHESTER LEE TAYLOR, who did unlawfully file a false California Resident Income Tax Return for the taxable year 2010.

**SPECIAL ALLEGATION – AGGRAVATED WHITE COLLAR CRIME ENHANCEMENT
TRANSACTIONS OVER \$500,000: Penal Code §186.11(a) (1),(2)**

It is further alleged, pursuant to Penal Code section 186.11(a) (1),(2), that the offenses set forth in Counts 1-31, 37-42, 44-46, 48-50, 52-54 and 56-57, committed by CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR are related felonies, a material element of which is fraud and embezzlement, which involve a pattern of related felony conduct, and the pattern of related felony conduct involves the taking of more than Five Hundred Thousand Dollars (\$500,000).

SPEC ALLEG-STATUTE OF LIMITATIONS-LATE DISCOVERY

It is further alleged as to Counts 1-6, that the above violations were not discovered until the closing of Montecito Motors, Inc., in September 2010, by Santa Barbara Police Department Detective Gregory Hons, during a criminal investigation of Montecito Motors, Inc., CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR, and that no victim of said violation and no law enforcement agency chargeable with the investigation and prosecution of said violation had actual and constructive knowledge of said violation prior to said date because the defendants CHESTER ADAM TAYLOR and CHESTER LEE TAYLOR engaged in a pattern of subterfuge including illegally obtaining duplicate titles, forging documents, and lying to victims, within the meaning of Penal Code section 803(c).

* * * * *

Pursuant to Penal Code Section 1054.5(b), the People are hereby informally requesting that defense counsel provide discovery to the People as required by Penal Code Section 1054.3.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT THIS COMPLAINT CONSISTS OF 59 COUNT(S).

Executed at Santa Barbara, California, on December 23, 2011.



BRIAN COTA
SENIOR DEPUTY DISTRICT ATTORNEY

Agency: SBPD/DMV

<u>DEFENDANT NAME</u>	<u>SEX</u>	<u>RACE</u>	<u>HGT</u>	<u>WGT</u>	<u>EYES</u>	<u>HAIR</u>	<u>DRIVER'S LICENSE</u>	<u>STS</u>	<u>COURT DATE</u>
Chester Lee Taylor	M	W	600	160	BLU	BLO	F0777608	IC	12/29/2011
Chester Adam Taylor	M	W	601	210	BLU	BLO	U6042559	IC	12/29/2011
Sarah Jeanne Taylor-Swing	F	W						LR	12/29/2011
Jennifer Taylor	F	W						LR	12/29/2011

gr