

Henry.nanjo@boe.ca.gov

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Henry Nanjo
Chief Council
State Board of Equalization

I am contacting you regarding California Proposition 19 and Property Tax Rule 462.520. In discussions with my local Tax Assessor, they have indicated that their position on what constitutes a Family Farm is that the property's *primary* use must be cultivation or the production of an agricultural commodity.

As presented to the voters, the definition of Family Farm did not include the stipulation of primary function as a requirement to be classified as a Family Farm. The definition specifically noted that any property under cultivation or producing any agricultural commodity, as defined in Section 51201 of the Government Code was the requirement for classification as a Family Farm. Further, the definition of Agricultural commodity in Section 51201 states any and all plant and animal products produced in the state for commercial purposes.

In neither definition is the primary use included or a minimum quantity required for the property to be classified as a Family Farm. I am requesting that this clarification be included in Property Tax Rule 462.520.

Russ Short