



May 5, 2011

Ms. Sherrie Kinkle
State Board of Equalization
Property and Special Taxes Department
PO Box 942879
Sacramento, CA 94279-0064

RE: Comments Supporting May 2 Draft Letter to Assessors Favoring Disclosure of Information Required to Be Reported in the Possessory Interest Annual Usage Report, Form BOE 502-P

Dear Ms. Kinkle:

On behalf of the California Manufacturers and Technology Association (CMTA), I am writing in support of the May 2 Draft Letter to Assessors ("Draft LTA"), which concludes: "the supreme law of California establishes a strong mandate that questions associated with interpreting Revenue and Taxation Code confidentiality statutes in light of the CPRA be resolved in favor of disclosure. ...there is no statute authorizing county assessors to refuse disclosure of a Usage Report or the information required to be reported therein by section 480.6, subdivisions (a)(1) through (6), if provided in a substitute format other than form BOE 502-P." Draft LTA at 2. CMTA also supports the statement that: "whether the public entity reports the information required by section 480.6, subdivision (a)(1) through (6), on the Usage Report or in another substitute format, such information should be considered public information by the county assessor." Draft LTA at 3.

Our members believe that all information required to be reported in the Possessory Interest Annual Usage Report that is received from public entities should be available for public inspection, regardless of the form in which it is received. Disclosing these records ensures transparency with regard to comparable values, which enhances fairness in assessment of possessory interests.

The Draft LTA, is consistent with the California Public Records Act insofar as it advises the assessors that the general public, including CMTA's members, should have access to all information required to be reported by a state or local agency by Section 480.6.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg Hines".

Greg Hines (on behalf of the California Manufacturers & Technology Association)
Principal, Hines Government Relations