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May 06, 2011

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

VIA EMAIL: [sherrie.kinkle@boe.ca.gov](mailto:sherrie.kinkle@boe.ca.gov)

Re: Possessory Interests Annual Usage Report (Form BOE-502-P) Interested Parties

Dear Ms. Kinkle:

I am writing on behalf of Cox Communications to express our support for the draft Letter to Assessors released May 2, 2011 that advises county assessors of their responsibility under the Constitution to disclose possessory interest records transmitted to them by state and local governmental entities.

We attended the interested parties meetings and filed comments as well. When faced with a request under the Public Records Act, we believe that the assessors have a duty to disclose all possessory interest records supplied state and local governmental entities regardless of how they are labeled or whether are transmitted in writing or electronically.

We appreciate the conclusion that the Possessory Interest Usage Report and its attachments are public records. As demonstrated by the assessors' statements throughout the process, we are also aware that few public agencies use the Usage Reports to comply with Section 480.6.

That is why we raised this concern in our March 4 letter: we wanted to make sure that the Board's advice is clear that the public has access to records that public agencies send to assessors in fulfilling their obligation under Section 480.6 regardless of whether they are requested by an assessor or whether the information is provided by a public entity on another form, such as a "change in ownership statement."

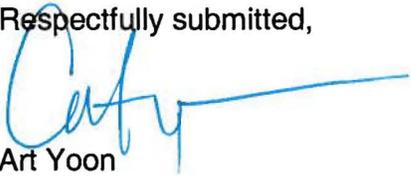
We believe that the May 2 draft LTA clarifies our concern by stating:

[T]he 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. In view of this

mandate, and based on its review, the Legal Department has further concluded that 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. Therefore, if a public entity uses another format to report the required information, the county assessor may accept the filing as in compliance with the provisions of section 480.6, provided that the public entity has reported all of the information required by that section. However, 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.

Thus, because these public records about possessory interests are put into the assessor's possession, the assessor has no secrecy obligation and the possessory interest records must be disclosed.

Respectfully submitted,



Art Yoon  
Director, Government Affairs

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