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March 8, 2011

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RE: Possessory Interests Annual Usage Report Form BOE-502-P: Marina Recreation Association Comments on Legal Memorandum in Interested Parties Process on Confidentiality of Possessory Interest Documents Held by County Assessors

Dear Ms. Kinkle:

We appreciate the opportunity to express our support for the legal conclusion that Annual Usage Reports concerning possessory interests must be disclosed in response to a request under the Public Records Act, and to urge the State Board of Equalization to resolve the "inconsistency" in the Legal Departments analysis.

The Marina Recreation Association (MRA) was created almost forty years ago by a group of marina operators to provide a presence at the state legislative level to influence legislation and to introduce legislation that would enhance and protect the marina industry and the boaters that it serves. MRA continues to understand that important mission but it has also expanded to fill a much broader role. The Association has been involved with a number of issues, ranging from providing for marina exemptions under the Oil Spill Responsibility Act, boat operator licensing, and electric sub-metering, to marina leases with local, regional and State authorities. It is in this last area that the SBOE's consideration of the public nature of the public records is of interest to MRA's members – particularly to marina operators with leases on public lands who pay property taxes on their possessory interests based on values set by county assessors.

There are many circumstances under which MRA's members may want to have access to possessory interest public records sent to county assessors for both tax and competitive reasons. Consistent with the law, the Board should make it easier for MRA's members to request and receive these public documents. We urge the SBOE to extend its conclusion in the Legal Memorandum and clarify that local, regional and State authorities may not classify public records to avoid disclosure.

Respectfully submitted,

Jim Hayes