

April 4, 2014

The California Farm Bureau Federation is a non-governmental, non-profit, voluntary membership California corporation whose purpose is to protect and promote agricultural interests throughout the state of California and to find solutions to the problems of the farm, the farm home and the rural community. Farm Bureau is California's largest farm organization, comprised of **53 county Farm Bureaus** currently representing nearly 78,000 agricultural, associate and collegiate members in 56 counties. Farm Bureau strives to protect and improve the ability of farmers and ranchers engaged in production agriculture to provide a reliable supply of food and fiber through responsible stewardship of California's resources. On behalf of its membership, Farm Bureau consistently monitors tax matters that directly affect production agriculture. We would like to add our strong support for the draft Letter To Assessors (LTA) addressing Property Tax Rule 21(d) and taxable possessory interests (TPI). This guidance letter is both timely and appropriate due to the Court of Appeals decision in *California State Teachers' Retirement System v. County of Los Angeles* (2013) 216 Cal.App.4th 41 that held that the appraisal of a TPI must be based on the property right held by the taxpayer in public land.

Thank you in advance for acknowledging our support position to the Members of the Board.

Sincerely,

John Gamper

Director

Taxation and Land Use

California Farm Bureau Federation

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