

Sent:
To:
Cc:
Subject:

Dear Rose Smith, I read the agenda for **Tuesday, August 13, 2013** did not include an email address for PUBLIC COMMENT, thus i ask that you forward to the right person for inclusion for the Board's information from the public. I would also like these same comments to be apart of the NEXT agenda, no matter how irrelevant.

Thank you.

1) ITEM D regarding

D. Special Taxes Appeals Hearing

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

D1a. Orange Tree Fresh Fruit & Nuts, 527196 (STF) +

D1b. Orange Tree Fresh Fruit & Nuts, 527198 (STF) +

I appreciate the language in the "Summary prepared by Deborah A. Cumins, Business Taxes Specialist III " BUT THE AGENDA SHEET IS SO MISLEADING... why are oil and gas industry allowed to petition under a false subject reference? this is related to BP OIL AND UNDERGROUND gasoline tanks and its rampant polluting activities as filed under "ORANGE TREE FRESH FRUIT & NUTS" The public has to click on the item in order to discover it has nothing to do with fruit and nut trees. No where does the document describe why or how it is associated with any trees, or fruits or nuts.

2) ITEM J "J. Rulemaking J1. Second Readoption of Emergency Regulation 2000, *Retailer Reimbursement Retention* + Mr. Heller Recommendation and request for second readoption of emergency Regulation 2000 to maintain the status quo while the Board considers the adoption of a permanent regulation.

COMMENT A) Again, the AGENDA sheet omits "Lumber Products Assessment" so regular persons would miss the subject of Lumber and tax related searches.

"Subject: Board Meeting, August 13, 2013 Chief Counsel Matters -Item J-Rulemaking Second Readoption of Emergency Regulation 2000-Lumber Products Assessment We recommend and request your second readoption of attached emergency Regulation 2000, *Retailer Reimbursement Retention*, to maintain the status quo while the Board considers the adoption of a permanent regulation or regulations to specify the amount of reimbursement a retailer may retain pursuant to Public Resources Code (PRC) section 4629.5, subdivision (a)(3). If the Board's second readoption of the emergency regulation is approved by the Office Administrative Law (OAL), then the effective period of emergency Regulation 2000 will be extended for up to 90 additional days."

COMMENT B) The many residents that live in the rural SRA areas, where timber companies are encroaching and logging in the neighborhoods and properties zoned RESIDENTIAL, leaving us a future of successive fires, don't appreciate this NEW UNCONSTITUTIONAL TAX because it uses the tax dollars to pay for the costs of running a state permitting program (TIMBER HARVEST PERMITTING - or THP issued by CalFire)

In every other permitting and regulation of those permit scenario (like petroleum/air pollution permitting called the Title V program) the corporations PAY permit fees WHICH include the costs and fees associated with running a permit program, as well as the costs for the regulation thereof. It is a regulatory fee for the allowance for the permit.

Here, the timber companies get issued a timber harvest permit for FREE and they do not have to pay the costs associated with running the permit program or regulation activities from CalFire - this new tax pays for the THP program. the Timber Harvest Program used to be funded by the State of California's general fund, but people were complaining that the tax payers were paying for logging permits, and they were right. So in the middle of the night, someone thought of this ridiculous shift to a new payer, keeping the timber corps costs DOWN. This program just shifts the payments to consumers, an additional tax, no one benefits from except for single industry. A double benefit for them.

COMMENT C) The section on page 1 "*Background Regarding Lumber Products Assessment*" is misleading and false because it omits a beneficiary "... to pay for... the costs of the Dept of Forestry and other state and local agncies involved in the management of forest lands" Someone forgot to include that it pays for the costs that would be paid by the private for profit timber companies.

AB 1492 established the Timber Regulation and Forest Restoration Fund and requires that revenues received from the new Lumber Products Assessment be deposited into the fund. Furthermore, AB 1492 provides for the Legislature to appropriate revenue from the fund to pay for:

- Specified administrative costs;
- The costs of the Department of Forestry and Fire Protection and other state and local agencies involved in the management of forest lands;
- The costs of managing forest resource programs in the state;
- Certain grants to state and local public agencies, qualified nonprofit organizations, and recognized Indian tribes for fire protection and suppression; and
- Grants to fund restoration on timberland.

I also read from the BOE that the cost of running this program by its own employees do not justify the amount they will be recieving, because it does not pay for itself, every year the BOE will be running at a deficit. You need to chuck this program and make the person recieving the PERMIT for financial benefit to pay for itself.

COMMENT D) A BLACKMARKET PRODUCT evading tax payments to the BOE.

I hope you charge ALOT of tax on the products they log. I have requested before that one product taken from the forest is NOT CHARGED A BOE TAX FEE, IS A 'BLACKMARKET' product called "burl" It is the coast redwood tree's root system and extremely valuable, is 3000 years old and are being excavated like hotcakes without any regulation and zero tax. They excavate it, and don't pay taxes on it for many years now. Get it together BOE.

COMMENT E) re 2014/15 Budget Change Proposals I don't feel like reading it but it looks like already there is a budget change for FIRE PREVENTION FEE. Everything related to CALFIRE and SRA lands should be assessed by an expert and the cause and effect of these fees should be assessed because it places SRA folk in danger of catastrophic fires.

THANK YOU,

DREW FENTON

BOULDER CREEK, CA