



May 5, 2011

Ms. Sherrie Kinkle  
State Board of Equalization  
Property and Special Taxes Department  
450 N Street, PO Box 942879  
Sacramento, CA 94279-0064  
sherrie.kinkle@boe.ca.gov  
*Delivered via electronic mail*

RE: Revised Draft Letter To Assessors regarding the Possessory Interests Annual Usage Report (Form BOE-502-P)

Dear Ms. Kinkle:

On behalf of the members of the Pacific Merchant Shipping Association (PMSA), which represents seaport tenants at California's myriad public port complexes many of whom are subject to possessory interest taxation, I am writing regarding the recently circulated draft of a further revised Letter To Assessors (LTA) regarding Revised form BOE-502-P and Possessory Interests. PMSA supports this revised draft and is appreciative of the good work done by your department and the legal staff of the Board.

The draft LTA does a good job of forwarding the policy that public records are available while Assessors administer possessory interests, of stating that wherever there is ambiguity that it be resolved in favor of the Public Records Act, and clearly enunciating that public records conveyed to a county assessor remain public information. To do otherwise would be to elevate form over function and restrict public access to public documents. In other words, this LTA makes it clear that all disclosures of public records about possessory interests must remain public at all times they are in the hands of an assessor, regardless of whether the documents are requested by an assessor or in what form they are filed by the public agency.

We look forward to the Board's adoption of this LTA.

Sincerely,

Michael Jacob  
Vice President

cc: Advocation, Inc.  
KP Public Affairs