



May 6, 2011

Ms. Sherrie Kinkle
Property and Special Taxes Department
State Board of Equalization
450 N Street
Sacramento, CA 95814

RE: Possessory Interests Annual Usage Report Form BOE-502-P

Dear Ms. Kinkle:

I am writing on behalf of the California Taxpayers Association (CalTax) to endorse the advice in the draft Letter to Assessors of May 2 in which the State Board of Equalization makes it clear that possessory interest documents provided by government agencies in compliance with Revenue and Taxation Code Section 480.6 must be disclosed by assessors when requested under the Public Records Act.

CalTax has been an active participant in this interested parties process. As we noted in our letter of March 4, the most reasonable construction of the legislative histories of Section 480.6 and 481 favors transparency. No taxpayer-generated records requiring secrecy under the Revenue and Taxation Code or the Government Code are at stake.

CalTax believes that the advice in the draft LTA is consistent with the Constitution and the Public Records Act: (1) the “strong mandate” in California law favors disclosure of public records, (2) an assessor’s confidentiality obligation needs to be read narrowly if public records are in question, and (3) assessors must treat all documents provided by state and local government entities to comply with Section 480.6 as “public information” regardless of whether they are provided on the Usage Report or any other “substitute format.”

We believe that this advice clarifies that all possessory interest records supplied by public agencies and held by the assessors are available to the public – regardless of how they are requested, labeled or provided.

You may reach me at 916-930-3104 or gina@caltax.org.

Respectfully submitted,

Gina Rodriguez
Vice President of State Tax Policy