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VIA EMAIL: sherrie.kinkle@boe.ca.gov

Ms. Sherrie Kinkle
State Board of Equalization
Property and Special Taxes Department
450 N Street
PO Box 942879
Sacramento, California 94279-0064

Re: Possessory Interests Annual Usage Report (Form BOE-502-P) Interested Parties Request for Public Comments

Dear Ms. Kinkle:

We are writing on behalf of Comcast Corporation. We are writing in response to the request by the State Board of Equalization ("SBOE") for public comments on the Legal Memorandum in this Interested Parties process.

Comcast provides cable television and other services to approximately 2.1 million customers in 36 counties in California. Comcast has interest in how possessory interests are appraised and Comcast's experience before assessment appeals boards caused it to attend the December 1, 2010 interested parties meeting.

At that time, Comcast added its voice in support of the positions expressed by Time Warner Cable in a letter to the SBOE dated October 22, 2010. Comcast urged the SBOE to issue guidance to county assessors that they have a duty to disclose all possessory interest records supplied to them by state and local governmental entities regardless of how they are labeled or whether they are transmitted in writing or electronically.

Unfortunately, the Legal Memorandum falls short of this. Its conclusions potentially exacerbates the current unfair situation in which the assessors have access to all of the possessory interest information from state and local government entities and can decide which comparables to put before an assessment appeals board.

Our experience on behalf of Comcast in a March 2008 Riverside County Assessment Appeals Board hearing illustrates how selective use of comparables distorts the property tax litigation process. In contrast to comparables that are similar to the wires we place in the right-of-way, the Assessor was able to selectively rely upon possessory interest records provided by:

- The City of Corona (vending machines)
- Palm Springs Airport (motorcycle rental, gift shop, airline food service, airport advertising and vending machines)
- The City of Riverside (vending machines, parks programs, golf course, vending machines)
- The City of Hemet (fishing reservoir)
- Riverside County Flood Control (billboard advertising)

We believe the Assessor's use of possessory interest information in a hearing against a taxpayer, while denying access to that information to the affected taxpayer, is the type of behavior that runs counter to the goal of the Public Records Act that "access to information concerning the conduct of the people's business is a fundamental and necessary right of every person in this state." Government Code Section 6250.

We urge the Board to address the problems with the legal analysis in the Legal Memorandum and to preserve our fundamental right to access public records concerning possessory interests held by the assessors.

Thank you for your consideration of our request.

Respectfully submitted,



Douglas Mo, Vice President