

# Office of the Assessor

County of Santa Clara

County Government Center, East Wing  
70 West Hedding Street, 5th Floor  
San Jose, CA 95110-1771  
(408) 299-5500 www.sccassessor.org



Lawrence E. Stone, Assessor

April 9, 2014

Hon. Jerome Horton  
Chair, State Board of Equalization  
450 N Street, MIC 72  
Sacramento, CA 95814

Re: Property Tax Rule 133

Dear Jerome,

I write to reinforce my formal comments at the Board meeting on February 25 in Culver City, when I expressed my strong disappointment with the Board's decision to fast-track a rule making process when clearly there were insufficient facts to support the proposed change to Rule 133 and there was no crisis demanding the unusually aggressive schedule.

The crux of the dispute, which has been appealed in just one jurisdiction and does not yet even have a hearing date, concerns a contention by the space transport industry that a special exemption is needed because they are forced to "relinquish ultimate control at launch under federal law, to a Range Safety Officer." The conclusion, upon which your legal counsel rests his opinion and reiterated in the April 4 Notice of Proposed Regulatory Action, states "contracts are drafted, as required by federal law, such that a company cedes ultimate control of the equipment at launch to a federal Range Safety Officer." This is simply not true. Consequently, the basic premise of Counsel's opinion, the basis for the rule, is factually invalid.

Before proceeding, I would urge your staff to do what I have done, meet with representatives from NASA and contact a Range Safety Officer. Our research indicates that companies like SpaceX no more turn over control of their vehicles to a Range Safety Officer, than United Airlines turns over control of its aircraft to the FAA. The job of Range Safety Officers—and it is their only job—is safety. Just as the FAA has the authority to ground any and all aircraft, as it did on "9-11", so too does the Range Safety Officer have the authority to destroy SpaceX cargo vehicles based only on safety considerations.

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Thankfully, Board Member Yee did recognize these contradictions and requested, as part of initiating the rule making process, the following:

1. More information must be obtained regarding the factual control of the equipment before, during, and after a launch.
2. More information must be obtained regarding the legal control of the equipment, with emphasis and discussion about the federal statutes and authorities involved in a launch.

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The California Assessors’ Association is adamantly opposed to proposed Rule 133 for the reasons stated above. I am confident that if the rule is adopted, the CAA will file legal action against the BOE, something that the CAA rarely considers. County counsels from several major counties, including Los Angeles, are equally confident that, because the action of the BOE would be so devoid of facts, the CAA would prevail in such litigations. In the interim, you will have wasted substantial resources of both the BOE and the CAA and possibly even unfairly tainted the pending assessment appeal.

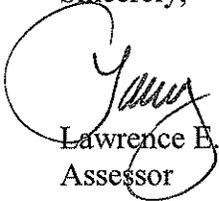
Hon. Jerome Horton  
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As always, I would be happy to discuss the content of this letter with you or any other member of your staff.

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Lawrence E. Stone, Assessor

April 9, 2014

Hon. Betty T. Yee  
Member, State Board of Equalization  
450 N Street, MIC 71  
Sacramento, CA 95814

Re: Property Tax Rule 133

Dear Betty,

I write to reinforce my formal comments at the Board meeting on February 25 in Culver City, when I expressed my strong disappointment with the Board's decision to fast-track a rule making process when clearly there were insufficient facts to support the proposed change to Rule 133 and there was no crisis demanding the unusually aggressive schedule.

The crux of the dispute, which has been appealed in just one jurisdiction and does not yet even have a hearing date, concerns a contention by the space transport industry that a special exemption is needed because they are forced to "relinquish ultimate control at launch under federal law, to a Range Safety Officer." The conclusion, upon which your legal counsel rests his opinion and reiterated in the April 4 Notice of Proposed Regulatory Action, states "contracts are drafted, as required by federal law, such that a company cedes ultimate control of the equipment at launch to a federal Range Safety Officer." This is simply not true. Consequently, the basic premise of Counsel's opinion, the basis for the rule, is factually invalid.

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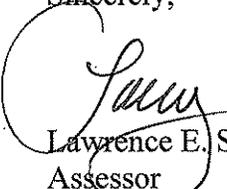
Hon. Betty Yee  
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April 9, 2014

Hon. George Runner  
Member, Board of Equalization  
500 Capitol Mall, Ste. 1750  
Sacramento, CA 95814

Re: Property Tax Rule 133

Dear George,

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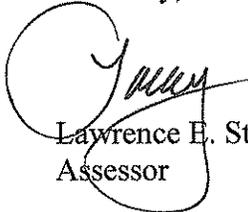
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Lawrence E. Stone, Assessor

April 9, 2014

Hon. Michelle Steel  
Member, Board of Equalization  
450 N St., MIC 77  
Sacramento, CA 95814

Re: Property Tax Rule 133

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Hon. Michelle Steel  
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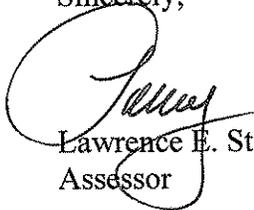
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April 9, 2014

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State Controller, Ex-Officio Member, State Board of Equalization  
300 Capitol Mall, 18<sup>th</sup> Floor  
Sacramento, CA 95814

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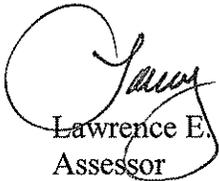
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