

Chair Malia Cohen, State Board of Equalization:

Next month, on August 27<sup>th</sup> is the annual Tax Payer Bill of Rights meeting for 2019.

As this Board knows, last year in 2018, I participated in the Tax Payer Bill of Rights meeting, whereby I complained that there is no reporting form available for reporting private taxable possessory interest grants on public land created by Revenue and Tax Code 61(b).

Board members Fiona Ma and Yvette Stowers specifically asked the Tax Advocate Lisa Thompson at the 2018 Tax Payer Bill of Rights meeting the status of comply with Government Code 15606(d) in providing a reporting form and reporting instructions for Revenue and Tax Code 61(b) and the Tax Advocate said, **"I'm working on it"**. It now a year later, Will a reporting form for 61(b) be available for tax year 2020?

The Tax Advocate Lisa Thompson has been working on a reporting form for Revenue and Tax Code 61(b) since January 2018 which will be 21 months at the time of the 2019 Tax Payer Bill of Rights meeting.

Hundreds of millions of dollars in public revenue is escaping taxation annually statewide due to the lack of a reporting form being available, with meaningful reporting instructions whereby a layperson could understand the reporting duties and reporting standards for reporting private usages on public land for private profits and private benefits.

Currently, hundreds of thousands of private usages on public land statewide are not being reported to the local assessors because there is no reporting form available that instructs thousands of reporting public agency, how to report the many different types and kinds of private usages grants on public land that are required to be reported annually to the assessor's office for enrollment.

On February 15, 2018 Tax Advocate Lisa Thompson wrote an email to Shawn Mooney and excerpts from that email states:

"Government Code section 15606, subdivision (d), provides that the State Board of Equalization shall:  
"Prescribe and enforce the use of all forms for the assessment of property for taxation".

**"you have raised some valid concerns regarding reporting of uses of government property"**.

"As the newly appointed Taxpayers' Rights advocate for the State Board of Equalization, my office will be examining form BOE-502-P".

"As part of The Morgan Property Taxpayers' Bill of Rights, Revenue and Taxation Code section 5906 provides that":

"Whether the forms and their instructions promote or discourage taxpayer compliance. Whether the forms or questions therein are necessary and germane to the assessment function...."

Chair Malia Cohen, it's been 21 months since the Tax Advocate became aware of a significant reporting problem on public land, due to the lack of an reporting form and reporting Instructions for Revenue and Tax code 61(b) yet there has not been any corrective action taken to avoid further massive losses of public revenue.

Chair Malia Cohen, please assist me in obtaining from the Tax Advocate, Will a reporting form for Revenue and Tax Code 61(b) be available for tax year 2020? Signed, Shawn Karl Mooney July 29, 2019