

Tax Advocate Lisa Thompson,

At last year's Tax Payer Bill of Rights Meeting, I complained there is no reporting form or reporting instructions that captures the many **different types** of private grants on public property pursuant to Revenue and Tax Code 61(b).

Tax Advocate Thompson, I brought this Tax Payer complaint to your attention in January 2018, and your responds on February 15, 2018 states:

"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":

- (a)** The advocate shall undertake, to the extent not duplicative of existing programs, periodic review of property tax statements and other property tax forms prescribed by the board to determine both of the following: **(1) Whether, the forms and their instructions promote or discourage taxpayer compliance. (2) Whether, the forms or questions therein are necessary and germane to the assessment function.**

Tax Advocate Thompson, during last year's Tax Payer Bill of Right meeting on August 21, 2018 Board members Fiona Ma and Yvette Stowers specifically ask you the status of my tax payer complaint and you responded to the Board stating, **"I'm working on it"**.

Tax Advocate Lisa Thompson; please provide the current status of your efforts to provide a reporting form and reporting instructions for Revenue and Tax Code 61(b) that captures the many types of private grants on public land, pursuant to Government Code **15606(d)?**

Currently, there is no reporting form that captures reporting information for private lease agreements, private license agreements, and private concession agreements whereby third party private vendors use public land for private profits and private benefits.

Currently, the BOE 502-P form for reporting private usage on public land does not capture private leases, private licenses and private concession agreements with asked germane reporting questions or instructions.

Please provide the status of when a proper reporting form will be available, whereby a layperson can be informed of the mandatory reporting requirements for all private usages on public property?

Signed,

Shawn Karl Mooney August 26, 2019