

Honorable Chair, Malia Cohen, and members of the State Board of Equalization,

Request is hereby made for the State Board to **agenize** my Tax Payer Complaint whereby the Board can provide **specific direction** to the Exective Director to implement a meaningful reporting form with clear reporting instructions that captures the many different types of private grants on public land **before October 1, 2019**, so the new reporting form can be published and operative for the 2020/2021 tax year.

For this to occur, local government agencies that will be utilizing the new reporting form are required to file the completed form with the local assessor by February 15, 2020. Therefore, a **firm deadline must be established** to protect the public from further massive losses of public revenue.

Private grants on public land create a **reportable** interest per Revenue and Tax Code **61(b)** and create a taxable "Change in Ownerships" when private grants on public property are utilized for private profits and private benefits.

Private grants are escaping taxation because there is no prescribed reporting form with clear reporting instructions as required per Government Code 15606(d).

The following are ten examples of private grants on public land that are escaping taxation due to no prescribe reporting form available to report taxable possessory interest public land per Government Code 15606(g).

- 1) License agreements
- 2) Concession agreements
- 3) Use permits
- 4) Special events permits
- 5) Vendor permits
- 6) Merchandise Display permits
- 7) Encroachment permits
- 8) Advertisement fixtures permits
- 9) Trade fixtures permits
- 10) Leases agreements

Honorable Chair, Malia Cohen, and members of the State Board of Equalization, please instill a **firm deadline for corrective actions** to be implemented to prevent further massive losses of public revenue. This urgent matter is a core responsibility of State Board member's duties in overseeing the Exective Director in fulfilling the Board of Equalization statutory duties per Government Code 15606 and Constitutional duties to not allow escape assessments.

What is the downside of prescribing a reporting form for Revenue and Tax Code 61(b)?

Signed,

Shawn Karl Mooney

STATE BOARD OF EQUALIZATION



Appeal Name: Shawn Mooney

Case ID: _____ ITEM #. _____

Date: March 27, 2019 Exhibit No: 3.6

TP DEPT MEMBER **PUBLIC COMMENT**