

Public Comments regarding Agenda items: J, K, & M

Chair Malia Cohen,

On August 5, 2017, I filed a Tax Payer Complaint with the State Board, informing the State Board of a massive systematic assessment problem statewide causing hundreds of millions of public revenue to escape assessments because the State Board has neglected to prescribe a reporting form for Revenue & Tax Code 61(b) that was enabling private uses on public land for private profits and private benefits to not be reported on a form with standardized germane questions.

For the past 23 months the State Board has not taken any corrective actions to prescribe a reporting form with clear reporting instructions for Revenue and Tax code 61(b). During the past 23 months my Tax Payer Complaint was ignored at the Tax Payer Bill of Rights meeting on August 21, 2018.

Chief David Yeung, May 15, 2019 Memorandum states:

“Government Code section 15606 requires that the Board **prescribe and enforce the use of all forms for the assessment of property for taxation....**” , “Pursuant to that **mandate**, staff worked with the California Assessors' Association Forms Subcommittee on the **revision of property tax forms for the January 1, 2020**”.

Chair Malia Cohen, after 23 months, agenda item J (5) is Chief David Yeung memorandum dated May 15, 2019 that proposes the adoption of property tax forms for year 2020. **However, there is not a proposed reporting form for Revenue and Tax Code 61(b) or 480.5 after 23 months, the State Board continues to enables protect public revenue created Revenue and Tax Code 61(b) to escape assessment and public coffers.**

Chair Malia Cohen, pursuant to my May 3, 2019 email to Chief Council Henry Nanjo that requested a one word answer to three basic questions regarding the State Boards mandatory duties. Chair Cohen please asks the Chief Council to provide a one word answer on the meeting record for the following four questions:


#1) Is Government Code 15606 sections A-H: (A) mandatory? or (B) optional?

#2) Does Government Code 15606(d)(f)(g) require a reporting form Revenue and Tax Code 61(b)? Yes or No ?

#3) Does Gov Code 15606(f) require a reporting form that asks for different types and kinds of private grants on public land created by Revenue and Tax Code 61(b)?

For example: Private Grants created by Revenue and Tax Code 61(b) whereby no reporting form currently exist pursuant to Government Code 15606(c)(d)(f)(g):

- A) Private License agreements
- B) Private Concession agreements
- C) Private Use permits

STATE BOARD OF EQUALIZATION 
Shawn Karl Mooney Item # J2, K3b, N
Item Name: Approval of PT Forms, & other items
Meeting Date: 5/29/19 Minutes Exhibit #: 5.6
PUBLIC COMMENT

- D) Private Special events permits
- E) Private Vendor permits
- F) Private Merchandise Display permits
- G) Private Encroachment permits
- H) Private Advertisement fixtures permits
- I) Private Trade fixtures permits
- J) Private Leases agreements

#4) Is Revenue and Tax Code 61(b) exempt from Government Code 15606 standards?

Chair Malia Cohen, if the Chief Council refuses to provide one word answers to the four questions above involving the State Board's mandatory duties, Government Code 15606(h) requires the State Board to seek an opinion from the State Attorney General.

Signed,

Shawn Karl Mooney