

Chair Malia Cohen,

The primary purpose of prescribed reporting forms is to promote "uniformity" whereby all tax payers are asked the exact same reporting questions. Reporting Form questions are crafted to incorporate tax rules and tax regulations thereby eliminating ambiguity and false interpretations by lay persons that use the reporting forms.

Reporting Forms are required to have clear reporting instructions to eliminate the need for the lay person using the reporting form to have to look up tax code sections to understand the reporting requirements.

The reporting questions and instructions must be perfectly clear to avoid lay persons from having to interpret the reporting statutes and code sections.

Reporting form questions and instruction must identify each type and kind of private grants that must be reported annually.

Local Government agencies that report private grants on public land must be instructed to require the government grantee to report all third party grants created by the grantee to a third party subtenants possessing public land.

Private grants on public land are conveyed by many different types of private grants including license agreements, permits, concession agreements, subtenant agreements, leases, advertisement fixtures, easements, and encroachment contracts.

Reporting instructions must inform the layperson that all private third party grants on public land must be reported regardless if the private entity is a tax exempt entity or the use is for a tax exempt purpose. Instructions are critical as lay persons are not qualified to determine tax exempt status or tax exempt usages.

Further, tax exempt entities and uses are required to be enrolled and assigned a base value and tracked in the event the exemption status changes.

Tax Exempt non-profit entities must qualify each year for tax exempt status; thus a lay person utilizing the reporting form must be instructed to report all entities using public land including all non-profits, charities and other tax exempt entities so the assessor may determine annually if the tax exempt entity clearance certification is current. In other words, a layperson is not capable of determining if a tax exempt entity possesses a current exemption clearance certificate.

Signed,

Shawn Karl Mooney September 23, 2019

**STATE BOARD OF EQUALIZATION**

Shawn Karl Mooney Item # L1

Item Name: Reporting Taxable PI on Public Land

Meeting Date: 9/24/19 Minutes Exhibit #: 9.13



PUBLIC COMMENT