

**From:** September 27-28, 2022 Board Meeting – Public Comment  
**To:** Meeting Info  
**Subject:** [External] September 27-28, 2022 Board Meeting – Public Comment  
**Date:** Tuesday, September 20, 2022 5:45:27 PM



**PUBLIC COMMENT**

**From:** Michael Pisano  
**Agenda Item:** N. Public Comment on Matters Not on the Agenda  
**Meeting Date:** 09/27/22

Name: Michael Pisano

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Phone: [REDACTED]

Agenda Item(s):

N. Public Comment on Matters Not on the Agenda

Comment:

Hello BOE, I talked with Michael, from the BOE on 5/12/22, at 916-274-3361 and Michael was going to get back to me with answers to my questions. As of Today; I have not heard back from Michael. I re-emailed the BOE on 9/6/22 to change the method of calculation to fairly access my 1968 Mobile home. I have been requested to contact the BOE by the Santa Cruz County Assessor's office regarding Tax Section 5801, Section 61, and Section 62.1 per my notice of supplemental assessment (dated 10/14/21) – (also Tax Sections: 62, 63, 63.1). My County Supervisor also asked me to contact the BOE directly - as did Congressman Jimmy Panetta's support staff & Senator John Laird's support staff. I bought a membership share in the Mobile Home Park on 2/1/21 for \$48,000, and pay a pass-thru estimated property tax on the full purchase price of \$235,000 on my 1968 mobile home in my space rent invoice from the Park Home Owners Association for \$218.56 a month. I also pay HCD fees and have not voluntarily gone on the tax rolls per Tax Sec5801. I understand the non-profit bought the park that I live in, and this is a pass-through tax for the non-profit. I want to pay my fair share, but only on the \$48,000 for the Stock Certificate (Membership), but the calculation method is incorrect. I think this would help many seniors with fixed incomes afford to live where they are and avoid those large outside corporations that buy-up Mobile Home Parks & raise space rents to force out residents. Please encourage mobile home co-ops by alleviating this large tax inequity. The only vehicle that may have caused me to pay property tax, which the previous owner did not pay property tax, was the membership share of \$48,000. So, if this is the only vehicle the \$48,000 - then it is logical to only pay property tax on the \$48,000 & not the full purchase price of \$235,000. If I did not buy a membership, then I would only pay HCD fee's - since my mobile home was manufactured in 1968. It seems against the laws listed to assess the full \$235,000. 1. Why is the property tax assessment not only on my \$48,000 share per Section 61 (a portion thereof)? a. This seems usury to tax on the full purchase price of \$235,000, this seems unfair & not equitable (based on past owners only paying HCD fee's). 2. If I own a share of Real Property, why do I also pay space rent? 3. I pay both property tax & HCD fees, and I never voluntarily went on the tax rolls. a. The previous owners of my unit did not pay property tax, and only paid HCD fees. 4. What happens, God forbid, if the management of the park does not pay the property tax? 5. Why would I not be assessed directly, and given my own APN#? 6. What is an escape assessment per section 62.1? 7. I cannot find a tax law to support paying both HCD & Property tax on a 1968 Mobile Home - it only shows either or, and not both. Thank You for your time Michael Pisano – [REDACTED]

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