



# CALIFORNIA ASSESSORS' ASSOCIATION

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\*Past President

February 21, 2014

Ms. Sherrie Kinkle  
California State Board of Equalization  
Property and Special Taxes Department  
450 N Street, MIC: 72  
Sacramento, CA 94279-0064

Dear Ms. Kinkle:

On February 20, 2014, the Executive Committee of the California Assessors' Association (CAA) voted unanimously to oppose the changes to Property Tax Rule 133, as outlined most recently in Formal Issue Paper 14-002. This letter outlines two of our significant objections.

Business inventories, goods intended for sale or lease in the ordinary course of business, are, clearly, exempt from taxation. We disagree that the transient assignment of temporary safety oversight, in the form of the Range Safety Officer's responsibility, is equivalent to a sale or lease. However, it is this very leap of logic that the Board has chosen to use as the basis for this proposed amendment. The CAA is in strong opposition to this position.

Secondly, the Board is usurping the Legislature's constitutional prerogative to determine what classifications of personal property are exempt from property tax. The BOE's rulemaking power does not extend to classifying property as exempt, unless it is consistent with existing law. The proposed rulemaking is not within the authority of existing law. The authority to exempt personal property from assessment resides solely in the Legislature, where Assembly Bill 777 is making significant progress at this time. This bill proposes to exempt the same type of property covered by the proposed amendments to Rule 133, making these changes unnecessary.

Thank you for consideration of the California Assessors' Association's position.

Sincerely,

Larry Ward  
President, California Assessors' Association  
Riverside County Assessor-County Clerk-Recorder