

April 16, 2013

Roger L. French
10 Sugarpine
Irvine, CA 92604

Donna Wagner, Manufactured Homes Div
Larry W. Ward, Assessor-County Clerk-Recorder
3255 E. Tahquitz Can Way Rm 114
Palm Springs, CA 92262-6962

**RE: Assessment No. 009601616-7
Possessory Interest in 815052006-3
Taxes or Refund Due?**

Dear Ms. Wagner:

I am in receipt of your letter of October 31, 2012, explaining my liability for possessory interest taxes on my former property for tax year 2011-2012 even though I was forcefully removed from the property on October 1, 2011. I intend to pay that tax bill per your letter pending clarification from your office as to the nature of the ownership of the property.

The assessed property was formerly leased from the Dept of the Interior for the benefit of the Colorado River Indian Tribes, even though the land is not held in trust for the Tribes. It has come to my attention as set forth in section 162.017 of Title 25 of the Code of Federal Regulations, which went into effect on January 4, 2013, permanent improvements on leased land are not subject to any tax, assessment, or other charge imposed by any state or political subdivision of a state. Plus, the leasehold or possessory interest that non-Indian entities hold in leased Indian lands are not subject to any fee, tax, assessment, levy, or other charge imposed by any state or political subdivision of a state (25 CFR 162.017(b)). I also understand that the Bureau of Indian Affairs has characterized the regulation as a clarification of existing law. Thus, the regulation is an interpretive rule with retroactive effect.

Please let me know if Riverside County considers this assessment tribal land subject to this regulation. If so, taxes previously collected from me as possessory interest on Indian lands must be refunded immediately. If Riverside County does not consider this parcel tribal land, then I will fulfill my obligation for the tax year outstanding. Your clarification is appreciated.

Thank you,



Roger L. French