

PROPERTY TAX ANNOTATIONS

575.0000 LOCAL GOVERNMENT-OWNED PROPERTY

See Government-Owned Property

Leased to Government

State-Owned Property

[575.0050](#) **Joint Powers Agency.** A joint powers agency composed of California governmental agencies and out-of-state governmental agencies that holds title to property located within the agency's boundary is not subject to tax on that property by virtue of section 3(b) of article XIII of the California Constitution. C 8/13/90.