

## PROPERTY TAX ANNOTATIONS

### **780.0000 STATE-OWNED PROPERTY**

*See Government-Owned Property*

*Leased to Government*

*Local Government-Owned Property*

[780.0001](#) **Avocado Advisory Board Property.** The Avocado Advisory Board may purchase real property and construct office buildings thereon upon the approval of the Director of Food and Agriculture, whose control is limited by the State Contract Act. The State would be the owner of any such land and buildings, and the property would be exempt from taxation under article XIII, section 1 of the Constitution and Revenue and Taxation Code section 202. OAG 1/28/75 (No. SO 74-2, Vol. 58, p. 1).

[780.0005](#) **California Public Employees' Retirement System.** Imposition of an in lieu fee for general governmental services upon the California Public Employees' Retirement System based upon its ownership of real property would be unconstitutional. OAG 1/3/91 (No. 90/908, Vol. 74, p.6).

[780.0010](#) **Possessory Interests.** Real property owned by the State of California that is exempt from property taxation under section 3(a) of article XIII of the California Constitution may include possessory interests. Therefore, a post-lien date sale of a possessory interest to the State should result in a cancellation or refund of property taxes on an apportioned basis pursuant to Revenue and Taxation Code sections 5081 through 5091. C 5/9/88.

[780.0015](#) **University of California Exempt Status, 4-H Club.** Property of an organization having contacts with the University of California is not exempt as state-owned property or as property used exclusively for state universities. C 5/3/78.