

785.0000 STATE UNIVERSITY EXEMPTION

See Public Schools Exemption

785.0010 Housing. A state university medical center owns and operates a housing facility for family and friends of patients, outpatients receiving care, people who were inpatients who are receiving further monitoring and testing, and in which students receive training in the delivery of medical care. The housing facility is located on leased land. The underlying leased land is eligible for exemption as property used exclusively for state universities. C 5/2/97.

785.0025 Possessory Interest. A possessory interest owned by the University of California is exempt under section 3(a) of article XIII of the California Constitution, regardless of how it is used. Whether the University is making use of the taxable possessory interest for its educational purposes is irrelevant as section 3(a) does not require such use, only ownership by the state, including state universities. The conditional exemption found in section 3(d) of article XIII of the Constitution for property used exclusively for certain educational purposes is applicable only if the University is using privately-owned property exclusively for University educational purposes. C 1/22/2002.

785.0030 Student Housing. Land owned by the University of California is leased to a private developer which then subleases the land to a non-profit public benefit corporation for the purpose of constructing and owning and operating a student apartment complex. Once the student apartment complex is completed and leased to the university, to the extent the apartments are leased to students and, as permitted by the campus housing director, to other persons affiliated with the university, those improvements will be exempt as property used exclusively for state university purposes within the meaning of section 3(d) of article XIII of the California Constitution. The land will be exempt as property used exclusively for state university purposes when the improvements are in use, to the extent that students and other persons affiliated with the university are residing in the apartments. C 4/6/98.

785.0031 Student Housing. The University of California leased and used for student housing 3 townhouse units in a development, 34 rooms at a local inn, and a portion of a third building. Property "used exclusively" for state university purposes includes property leased by the University of California which is intended for use as student housing and is occupied by University of California students. Thus, these properties or portions thereof are or will be exempt as properties used exclusively for state university purposes within the meaning of subdivision (d) of section 3 of article XIII of the California Constitution and Revenue and Taxation Code section 202. C 8/3/2000.

785.0050 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.