

785.0050

(916) 445-5047

May 3, 1978

Mr. James E. Holst
Chief Associate Counsel
Regents of the University
of California
590 University Hall
2200 University Avenue
Berkeley, CA 94720

Subject: Conclusion 4-H Club Property

Dear Mr. Holst:

On April 7, 1978, I phoned you for further information concerning your letter dated March 6, 1978, in which you asked whether 4-H Club property is entitled to exemption from property tax. You said you would send authority supporting the proposition that 4-H Club property falls within the protective cloak of the tax-exemption status of the University of California.

My research did not lead me to the conclusion 4-H Club property was connected with the University, so I found no means by which the property could qualify for exemption.

Pending receipt of any authority you may discover, I am holding your request in abeyance.

Very truly yours,

Robert R. Keeling
Tax Counsel

RRK: fp

bc: Mr. Jack F. Eisenlauer (W. Groumet)
Legal Section

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STATE UNIVERISTY EXEMPTION

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. 3/3/78.

(See State-Owned Property - University of California Exempt Status, 4-H Club.)