



(916) 445-5047

December 7, 1979

Mr. A. C. Estacio
Office Services Manager
Shasta County Assessor's Office
Courthouse, Room 115
Redding, CA 96001

Dear _____

This is in response to your letter dated December 4, 1979, to Mr. James Delaney.

The last paragraph of Section 214 of the Revenue and Taxation Code, dealing with exemption of orphanages, was deleted by AB 2867 (Chapter 1112, Stats. 1978) in 1978. It was deleted because of the belief the provision was unused and unnecessary. Retaining the 20 orphan or half-orphan requirement is unnecessary and confusing. Orphanages, whether for 20 or any other number, will qualify for a Section 214 exemption if they meet the requirements of that section.

Very truly yours,

Robert R. Keeling
Tax Counsel

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24. Other
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