



October 8, 1975

Mr. Daniel L. Bryant  
Mono County Assessor  
Courthouse  
Bridgeport, California 93517

Attention: Mr. N. T. Rockel, C.A.A.  
Exemption Section

Dear Mr. Rockel:

This is intended to supplement my August 28, 1975, letter to you in response to your August 4, 1975, letter to Mr. W. L. Grommet wherein you asked whether equipment of the Xerox Corporation leased to the Mono County Board of Education could qualify for the public schools exemption from property taxation. As you will recall, it was concluded therein that equipment of a for-profit corporation leased to a county board of education and "used exclusively for public schools", as that phrase has been construed by the courts, can qualify for the exemption.

Thereafter, it was suggested that further consideration might be given to the question of whether a county board of education is a part of the Public School System. In this regard, Article IX of the California Constitution is entitled "Education" and section 6 thereof states, in pertinent part:

"The Public School System shall include all kindergarten schools, elementary schools, secondary schools, technical schools, and State colleges, established in accordance with law and, in addition, the school districts and the other agencies authorized to maintain them."

Although the Public School System is distinctly a state affair, part of the administration thereof is left to county authorities and school districts. Representative of the former are county superintendents of schools and county boards of education. See Article IX, sections 3 and 33 of the California Constitution, and Part 1, Division 3, Chapters 1 and 2 of the Education Code in this regard. Thus, county boards of education and county superintendents of schools, being agencies authorized to maintain kindergarten schools, etc., are included in the Public School System.

Very truly yours,

J. Kenneth McManigal  
Tax Counsel

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