

MINUTES OF CIVIL SERVICE BOARD
CITY OF SACRAMENTO
REGULAR MEETING APRIL 17, 1973

The regular meeting of the Civil Service Board was called to order by President James Alexander at 1:00 p.m. in the Personnel Department Conference Room.

Present: Members Alexander, Reynoso, Street, Woods.
Absent: Member Yew.

The minutes of the regular meeting of February 6 and 27 and of the executive sessions of March 6 and 13, 1973, were approved as presented.

NEW EXAMINATIONS ANNOUNCED

#1257 Custodian II (Promotional)
#1260 EDP Programmer Trainee
#1261 Fire Engineer (Promotional)
#1262 EDP Programmer-Analyst (Open and Promotional)
#1263 Water and Sewer Serviceman II (Promotional)

ELIGIBLE REGISTERS ESTABLISHED

<u>Exam No.</u>	<u>Classification</u>	<u>Date of Written Test</u>	<u>Random Selection</u>	<u>Personal Interview</u>	<u>Effective Date</u>
#1192B	Junior Typist-Clerk	3/11/72	2/27/73	4/6/73	4/10/73
#1231	Maintenance Man II	11/25/72	-	3/13,14/73	3/19/73
#1258	Plumber Foreman	2/24/73	-	3/8/73	3/16/73

EXTENSION OF POLICE SERGEANT PROMOTIONAL LIST

The Personnel Director, by memorandum dated April 17, 1973, informed the Board that the Personnel Department was now in a position to schedule entry and promotional examinations for the Police Department for the remainder of 1973 and for early 1974 as follows: Community Service Officer would be the next test; Patrolman, summer of 1973; Police Lieutenant, fall of 1973; and Police Sergeant, late February or early March 1974.

As the current Police Sergeant list will expire on August 6, it was the recommendation of the Personnel Department that the current list for Sergeant be extended for six additional months to February 6, 1974.

As the expiration date of the Police Sergeant list was not until August 1973, the Board deferred action on this recommendation, and requested that the following questions be answered:

1. Currently, how many openings are there for Sergeant?
2. How many openings are anticipated prior to August 6, 1973?
3. How many openings are anticipated during the six months after August 6 if an additional six months' extension is granted?

ADOPTION OF REVISED CLASS SPECIFICATION

Painter Foreman

The proposed revision of the specification for the class of Painter Foreman, together with the present job specification, was presented to the Board for review and consideration at a previous meeting. It was moved by Mr. Street, seconded by Mr. Reynoso, and carried by unanimous vote to adopt the revised specification, a copy of which is attached.

PROPOSED REVISION OF CLASS SPECIFICATION

Equipment Mechanic I
Equipment Mechanic II

Proposed revisions of the class specification for Equipment Mechanic I and II were presented to the Board for its consideration. Copies of the present specifications were also provided the Board for comparison purpose.

Action on this matter was deferred until the next meeting in accordance with Civil Service Board policy.

CITY ATTORNEY'S OPINION PERTAINING TO VETERAN'S PREFERENCE POINTS AS IT RELATES TO CIVIL SERVICE BOARD RULE 9.4

Legal opinion dated March 16, 1973, a copy of which is attached, in response to the Board's question of whether or not veteran's preference points could be credited for peace-time service was presented to the Board. The City Attorney's opinion stated that "such service does not qualify for veteran's points" and that, "under City Charter Section 45, the Civil Service Board is not given authority to extend or contract the periods for which veteran's preference points may be awarded."

It was therefore the consensus of the Board that it did not have the authority to grant Mr. Ronald C. Petersen's request for hearing to consider change of Rule 9.4, Veteran's Preference. (Reference: Minutes of January 23, 1973, meeting.)

PROPOSED AMENDMENT TO RULE 7.4(i), Appeal from Qualification Appraisal Board

During the executive session of the Board on March 27 following the hearing held for four Firefighter candidates who appealed the decision of the Qualification Appraisal Board for Firefighter, the Board requested that clarification of Rule 7.4(i) be made which would clearly prohibit appeals from persons who achieved passing scores in an examination. The proposed language of this rule is that it remain the same except for the addition of the sentence which is underscored, as follows:

"7.4(i) Appeal from Qualification Appraisal Board. Within thirty (30) days after the notice of the result of his examination has been mailed to him, a competitor disqualified by a Qualification Appraisal Board may appeal to the Civil Service Board upon the grounds of irregularity, bias or fraud in the conduct of the investigation or interview or of erroneous interpretation or application of the minimum qualifications prescribed for the class. A competitor who receives a passing score in the oral interview may not appeal his score to the Civil Service Board.

"Prior to the time when the Board hears the appeal, the members of the Qualification Appraisal Board and all other interested persons shall be notified of the time and place of the hearing.

"If the Board grants the appeal, it may give the competitor such rating as it may decide."

Adoption of this revision was deferred until the next meeting in accordance with Civil Service Board policy.

PRESENTATION OF 1973 SALARY SURVEY REPORT

Pursuant to City Charter Section 52, the 1973 Salary Survey Report prepared by Personnel Department staff, dated March 29, 1973, was presented to the Civil Service Board prior to its April 3 meeting; however, due to lack of a quorum, consideration of this matter was deferred until this date.

Mr. Danielson stated that the 1973 Salary Survey Report included salary information for the four criteria listed in City Charter Section 52: generally prevailing pay rates in other California cities of comparable size; generally prevailing rates of pay for equivalent classes in public employment in the Sacramento area; prevailing rates of pay for classes in the private sector in the Sacramento area; and information concerning salary trends. Data concerning pay rates in the private sector were contained in the 1973 Griffenhagen-Kroeger report which was presented to the Board.

Mr. Danielson stated that Charter Section 52 is in direct conflict with the Meyers-Milius-Brown Act. Since 1970, the City of Sacramento has been meeting and conferring in good faith with recognized employee organizations concerning rates, hours, and other terms and conditions of employment. The City negotiates memoranda of understanding currently with seven recognized employee organizations concerning all aspects of compensation, including salaries, supplemental benefits, and hours. The City is currently, or will be, meeting and conferring with five separate recognized employee organizations. The meeting and conferring takes place under the provisions of the Meyers-Milius-Brown Act. Prior to 1970, the Civil Service Board made advisory recommendations to the City Council under the terms of Charter Section 52 on salaries only. The Civil Service Board did not and does not make recommendations on matters other than salaries. Mr. Danielson reviewed that the Civil Service Board, in November 1970, was required by Court order brought by action of Local 522, I.A.F.F., to make recommendations on fire salaries to the City Council, but that in the spring of 1971 and the spring of 1972 the Civil Service Board had recommended that the City Council adopt salaries negotiated and recommended within each of the Memorandum of Understanding.

Mr. Danielson informed the Civil Service Board that the City had been in negotiations with Local 522, Sacramento Fire Fighters Association, since early March 1973 and that salaries were among the matters being discussed in negotiations then in progress. Mr. Danielson said the Civil Service Board still has the obligation under Charter Section 52 to make its advisory salary recommendation to the City Council. It was recommended by the Director of Personnel that the Board again approve the salaries which would be negotiated between the City and Local 522 and each of the four other recognized employee organizations as the Board has done in 1971 and 1972.

Mr. Danielson informed the Board that the City of Sacramento has two-year agreements with the two largest employee organizations: the Sacramento City Employees Association and the Sacramento Police Officers Association, and that the second year of the two-year agreements will begin in July 1973. Therefore, negotiations this year will be held with only five of the seven recognized employee organizations.

Mr. Harbolt, President, Sacramento Fire Fighters Local 522, presented to the Civil Service Board a covering letter dated April 16, 1973, for the Sacramento Fire Fighters Association 1973 Salary Survey Report which Local 522 had presented in March exclusively to Civil Service Board members. In his cover letter, Mr. Harbolt requested the Board to make salary recommendations to the City Council under Charter Section 52. Mr. Harbolt said that the people of Sacramento had voted to retain Charter Section 52 within the City Charter. He said that Local 522 objects to the inclusion of the small surrounding fire districts by the City in the City's Salary Survey Report. Mr. Harbolt said that Local 522 wished the Board to recommend to the City Council that the negotiated salaries be made effective as of July 1, 1973. Mr. Harbolt elaborated on the contents of his letter of April 16, and he further requested that the Board also recommend that the City use only salary comparison with metropolitan cities of comparable size, and to exclude the fire districts in the Sacramento Metropolitan Area.

Mr. Danielson responded to Mr. Harbolt that Charter Section 52 requires the Board to consider prevailing pay in public employment and that a large number of firemen employed in the Sacramento area fire districts are also represented by Local 522. Mr. Danielson stated further that the criteria which Local 522 wished the Board to recommend, whereby the City consider only metropolitan cities of comparable size, could only serve a purpose in an impasse fact-finding hearing.

Mr. Woods said that the Board may be able to limit its decision on the issue to the criteria only and to determine whether it would be equitable to use the smaller fire districts in the salary survey; however, it was the consensus of the Board that if such a recommendation is made for Local 522, the Board then must make similar recommendations for other employee organizations. Mr. Danielson informed the Board that it could not instruct the negotiating team as the negotiating team acts as an agent of the City Council to negotiate concerning hours, salaries, and other terms and conditions of employment.

Mr. Woods discussed the responsibility of the Civil Service Board to set policy and define parameters for the staff as to what information will be used in salary comparisons. Mr. Danielson stated that the negotiators for the City, in

negotiations, do not use arithmetic averages to determine salaries but negotiate with representatives of recognized employee organizations; that the Civil Service Board cannot restrict or limit the manner in which negotiations are conducted on behalf of the City. Mr. Danielson again said that the City received its instructions from the City Council regarding matters to be negotiated.

Mr. Street expressed hesitation in recommending salaries not knowing what would be negotiated, specifically recalling the case of six police positions which were affected by negotiations last year. The Board was also concerned as to the timing of its salary recommendations: whether salary recommendations are to be made once annually or within a year after the previous recommendation, and whether the deadline is binding on the Board.

Mr. Reynoso said that he felt that there were merits to Mr. Harbolt's comments and request; that even though the union had requested that the small Sacramento area fire districts be excluded from the City's Salary Survey Report, the City continued to include them; that Local 522 says the City considers the six major cities, and also considers six little districts, computes the average figure, and offers it to the union. Mr. Reynoso stated that if this is the kind of negotiation that is occurring, the Board should take a look into the matter. He stated that, if the Board could make an input, or withhold recommendation, or make the type of recommendation that Mr. Harbolt wants but turn it over to a fact finder, or make a recommendation to a fact-finding committee, he would favor such a procedure. It was Mr. Reynoso's suggestion that the recommendation of the Board be turned around and be made after negotiations between the City and the union have reached fruition, the City then to come forth and ask for the recommendation of the Board to adopt what has been agreed upon between the parties. Mr. Reynoso said that, at that point, the Civil Service Board would be certain as to what has been agreed upon.

Mr. Danielson again informed the Board that the negotiating team must report to the City Council and not to the Civil Service Board.

After further discussion, motion was made by Mr. Reynoso to continue the matter to the following meeting. The motion was seconded by Mr. Street and carried by the following vote:

Ayes: Members Alexander, Reynoso, Street, Woods.
 Noes: None.
 Absent: Member Yew.

EMPLOYEE STATUS FOLLOWING POSITION REALLOCATION
 Bonnie M. Lowe, Intermediate Stenographer-Clerk

Request was received from Police Chief Kinney for the reallocation of the position held by Bonnie M. Lowe from Junior Stenographer-Clerk to the Intermediate level. Although Bonnie Lowe has worked for the City for but nine months, she had had two years' secretarial experience and she is on the current Intermediate Stenographer-Clerk list; therefore, it was recommended that she be granted permanent status in the higher classification.

It was moved by Mr. Street, seconded by Mr. Woods, and unanimously carried to approve the request of Police Chief Kinney to grant permanent status to Bonnie Lowe in the class of Intermediate Stenographer-Clerk.

COMMUNICATION TO CIVIL SERVICE BOARD REGARDING COUNCIL ACTION FOR THE
REESTABLISHMENT OF CLASS OF PATROLMAN (DETECTIVE DIVISION)

A memorandum dated April 5, 1973, from the City Clerk was presented to the Civil Service Board reporting that the City Council, at its meeting held April 5, had granted the Board's request to reopen negotiations with Sacramento Police Officers Association to modify the existing Memorandum of Understanding to reestablish the assignment classification of Patrolman (Detective Division). (Reference: Minutes of meetings held January 23, March 6, and March 13, 1973)

Mr. Danielson reported that on the Monday, April 9, the City's negotiating team met with SPOA representatives and reached an agreement that the assignment class of Patrolman (Detective Division) would be reestablished on a phase-out basis and be excluded from the Career Development Program. The draft of the Memorandum of Understanding covering this agreement was to be prepared by Mr. Dave Simmons, Attorney for SPOA, and presented to John Liebert for review and approval. The Memorandum of Understanding then was to be presented to the Board of Directors of SPOA for its concurrence; however, the draft had not yet been received from Simmons.

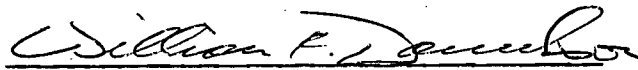
Mr. Street moved that this item be placed on the agenda for the next regular meeting to allow the Board to be brought up to date on what has transpired. The motion was seconded by Mr. Reynoso and carried by unanimous vote.

REPORT RE POSSIBLE CHANGE FROM PRESENT 58.6-HOUR FIRE DUTY WEEK TO 40-HOUR FIRE
WORK WEEK

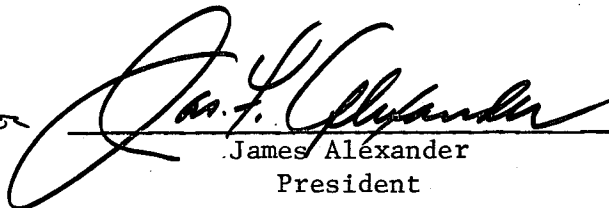
As requested by the Civil Service Board approximately a year ago, Mr. Danielson presented his report discussing the problems which could be encountered in changing from the present 58.6-hour fire duty week to a 40-hour fire work week. Mr. Danielson's report included his published monograph entitled, "Fire Duty Schedules and Staffing", written for Management Information Service of the International City Managers Association in 1969.

Mr. Wayne Harbolt, President of Local 522, presented to the Board his letter dated April 13, 1973, which reported on some statistics not included in Mr. Danielson's report, i.e., deaths, injuries, fire loss, resuscitator calls from the elderly, and injuries to firefighters. Mr. Harbolt requested the Board to consider the items contained in his letter prior to taking action on a change in the 58.6-hour fire duty week to a 40-hour fire work week.

Due to a prior commitment, Mr. Danielson excused himself from the following hearing. Mr. Tom Holland, Personnel Selection Supervisor, acted as Secretary in Mr. Danielson's place for the hearings of Officer James R. Miller and Officer Robert G. Reynolds.



William F. Danielson
Secretary



James Alexander
President

HEARING TO APPEAL DISCIPLINARY ACTION

James R. Miller, Patrolman
Robert G. Reynolds, Patrolman

The hearing for Officers Miller and Reynolds commenced at approximately 2:30 p.m.

Present: Members Alexander, Reynoso, Street, Woods.
Absent: Member Yew.

Attorney James Long represented Officers Miller and Reynolds; Attorney Richard Brown represented the City; and Attorney Tom Haas was the advisor to the Civil Service Board.

Acting Secretary Tom Holland was requested to read the letters of appeal from Officers Miller and Reynolds.

Attorney James Long presented his opening statement and described the circumstances surrounding the 30-day suspension of Officers Miller and Reynolds from the Sacramento Police Department. Mr. Long's argument was that, in consideration of the two officers' actions, 30 days' suspension was too harsh and his request, therefore, was to reduce the disciplinary action to five days' suspension.

Officer Robert G. Reynolds was called before the Board and was sworn in by the Secretary.

It was stipulated by both parties that it would be acceptable for Officer Reynolds to state the facts as they occurred on behalf of Officer Miller and himself.

Officer Reynolds, Patrolman II, informed the Board that he has had 23½ years of service in the Sacramento Police Department; Officer Miller, 8 years.

Officer Reynolds described the occurrences which took place on January 16 when he and Officer Miller responded to a call concerning a disturbance being caused by a person who appeared to be drunk at 908 Twelfth Street. Officer Reynolds stated that it was their decision to allow Harold Bookout, who was the suspected drunk, to "sleep it off" at the State Textbook Warehouse. While the officers were taking Mr. Bookout to a sheltered area at the warehouse, the two officers were confronted by a stranger (Mr. Zuniga) who wanted to know what was going on. Due to fear of reprimand, it was then decided by the two officers to make the arrest. The place of the arrest was noted on their report as Bercut and Richards Boulevard instead of 908 Twelfth Street, the actual place Mr. Bookout was picked up.

Lt. Carey, upon complaint filed by Mr. Zuniga to the Police Department, had conducted an internal investigation. Lt. Carey then contacted Officer Reynolds on two occasions concerning the location of the arrest, and Officer Reynolds continually stated that the arrest had been made at Bercut and Richards Boulevard, the location of the State Textbook Warehouse.

Upon receipt of the disciplinary action letter of February 22, 1973, Officer Reynolds stated that a discussion of the matter was held with Deputy Chief Ed Martin followed by a discussion with Chief Kinney. However, the 30-day suspension remained unaltered. Thereupon, the two officers filed their appeals to the Civil Service Board.

Officer Reynolds informed the Board of the financial effect of the 30-day suspension on his future as a Patrolman and upon his retirement.

Attorney Richard Brown, representing the City, questioned Officer Reynolds and submitted as evidence the following:

<u>City Exhibit</u>	<u>Description</u>
#1	Arrest Report #12089 dated January 17, 1973, showing an arrest on January 16, 1973, at 2325 hours at Bercut and Richards Blvd.
#2	Sacramento Police Department Activity Logs of Officers Miller and Reynolds dated January 17, 1973, showing an arrest at 2245 and 2340 hours at 908 2th Street.
#3	Supplementary Investigation Report by Officers Miller and Reynolds dated January 18, 1973, reporting on the arrest of Harold Bookout on January 16, 1973, at the loading dock area of the State Textbook Warehouse, 401 Bercut Drive.
#4	Letter dated February 26, 1973, to Chief Kinney from Officers Miller and Reynolds relating the true facts which occurred on the evening of January 16, 1973.

Attorney James Long then introduced appellants' evidence as follows:

<u>Appellant Exhibit</u>	<u>Description</u>
#1	Evaluation reports and commendations received by Officer Reynolds.
#2	Evaluation reports and commendations received by Officer Miller.
#3	Copy of promotional rules and a copy of the Career Development Program.

Witnesses who were present to speak on behalf of the two officers but who were excused prior to giving their testimonies were: Lt. Bob Link, Supervisor of the two officers on the night in question; Sgt. Holquist; Sgt. Cuckovich; Sgt. James Cooke; and Officer Leon Taylor.

Attorney James Long presented his closing statement by summarizing the testimony given by Officer Reynolds and requested that the Board take action to reduce the disciplinary action to five days' suspension. Attorney Long requested that, if this could not be done, the Board then consider a penalty of 30 days but to waive the resulting effect of the 30-day penalty.

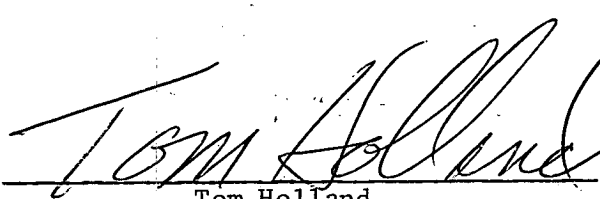
Attorney Richard Brown presented his closing statement, stating that the factor which resulted in the disciplinary action was not the action itself but the fabricated story of the two officers and that, although given the opportunity to report the truth on two occasions to Lt. Carey prior to the disciplinary letters being received, the officers stuck to their lie.

As there were no further questions, it was moved by Mr. Reynoso, seconded by Mr. Woods, and carried by unanimous vote to adjourn into closed session to consider the testimony heard. (4:00 p.m.)

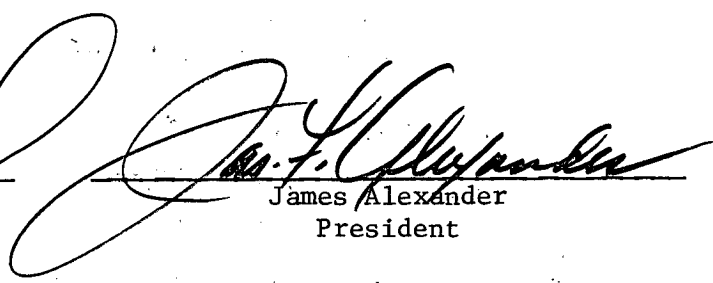
The meeting was reconvened at 4:55 p.m.

It was the unanimous decision of the Board that the disciplinary action be reduced to five days' suspension for both officers.

The meeting was adjourned at 5:00 p.m.



Tom Holland
Acting Secretary



James Alexander
President

PAINTER FOREMANNature of Work:

This is skilled painting work involving the supervision of a group of painters of journeyman level engaged in the inside or outside painting of public buildings, machinery and equipment in the city installations. Employees supervise and participate in the painting of city-owned structures and equipment. Employees supervise the work assignments of a group of painters and work is performed according to standard practices of the trade. Supervision is received from an administrative superior, but the employee usually works independently and work is reviewed by periodic inspection of results obtained.

Examples of Duties:

Assigns subordinate painter personnel to work details and inspects work in progress and upon completion to assure that it meets required standards.

Inspects equipment, machinery, buildings or other structures reported to be in need of painting or recoating.

Considers need for painting and estimates time, materials and costs.

Supervises and participates in the preparation of surfaces to be painted or coated by means of sandpaper, steel wool, scrapers, soap and water; sandblasts both wet and/or dry surfaces.

Typical equipment and material used in the performance of work: Brush, rollers, and spray equipment, both conventional and airless are used to apply coatings such as varnish, stain, shellac, enamels both oil base or water base, latexes, sealers, epoxies, asphalt bases, cold tars and other heavy-duty coatings.

Riggs and works from scaffolds and swing staging used in high work.

Mixes coatings and maintains equipment.

Maintains records on material usage and labor and time costs.

Requisitions and purchases material.

Performs work as required.

Knowledges, Abilities, and Skills:

Thorough knowledge of standard methods, equipment, materials, tools and practices of the painting trade.

Knowledge of the occupational hazards and safety precautions of the trade.

Ability to effectively supervise skilled workers in the painting trade.

Ability to understand and carry out oral and written instructions.

Ability to make and project material and labor estimates.

Skill in painting with brushes, spray guns and other equipment used for coating.

Skill in rigging scaffolds, swing stages, and other equipment used in performing high work.

Skill in matching colors in all coatings.

Desirable Qualifications:

Considerable experience as a journeyman painter with industrial experience.



CITY OF SACRAMENTO

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LABOR RELATIONS COUNSEL

March 16, 1973

MEMORANDUM

TO: WILLIAM DANIELSON, PERSONNEL DIRECTOR
FROM: THOMAS HAAS, DEPUTY CITY ATTORNEY
RE: VETERANS PREFERENCE FOR PEACE TIME SERVICE

By your memorandum of February 23, 1973, you requested our opinion as to whether peace time service in the United States Army from November 1961 to November 1963 qualifies for Veterans Points under Section 45 of the City Charter.

It is our opinion that such service does not qualify for Veterans Points.

Under Charter Section 45, qualifying "war" service is defined by California Constitution Article XIII Section 1 1/4 and the applicable state statute. The applicable state statute in this instance is Revenue and Taxation Section 205 (copy attached). The period which you made reference to in your memorandum is not included in this statute.

It should also be noted that under City Charter Section 45 the Civil Service Board is not given authority to extend or contract the periods for which Veterans Preference Points may be awarded.

TH

THOMAS HAAS
Deputy City Attorney

TH:dw
attachment

§ 202.5

REVENUE AND TAXATION CODE

Termination of Ag C § 30.3, as to nursery plants being considered as growing agricultural crops for purpose of any law pertaining to agricultural industry, cannot by implication enlarge meaning of "growing crops" exempted from taxation in this section to include nursery stock; interpretation of section must rest on interpretation of Const Art XIII § 1, which section codifies. *Stribling's Nurseries, Inc. v Merced County* (1965) 232 CA2d 759, 43 Cal Rptr 211.

Grass, termed "natural grasses," does not require annual or seasonal planting and may be appropriately likened to alfalfa, perennial plant not within constitutional exemption (Const, art XIII, § 1; Rev & Tax Code, § 202) from taxation as growing crop. *El Tejon Cattle Co. v San Diego County* (1966) 64 C2d 428, 50 Cal Rptr 546, 413 P2d 146.

5. ——— MUNICIPALITIES—
NONTAXABLE PROPERTY

That private persons had filed applications for appropriative water rights before municipal utility district was granted such rights by state did not make district's rights taxable by counties in which they were located where possessory interests of private fliers and appropriative rights issued to district were separate, former in no sense being embryonic precursors of latter, but having only temporary and conditional character which existed only until creation of appropriative right; thus, district had no predecessor in whose hands rights constituted taxable asset. *Amador County v State Board of Equalization* (1966) 240 CA2d 205, 49 Cal Rptr 448.

State-granted appropriative water rights in hands of taxpaying public entity are exempted by Const, art XIII, § 1, when such rights are based on applications filed by public entity itself or its representative. *Amador County v State Board of Equalization* (1966) 240 CA2d 205, 49 Cal Rptr 448.

6. ——— TAXABLE INTERESTS

Property taxes were properly assessed and levied at full value upon 40 acres of property transferred to

the Los Angeles Dodgers by the city of Los Angeles, to which the city retained legal title to secure performance by the Dodgers of their agreement to provide and maintain recreational facilities on the 40 acres, after which the city would, after full performance of those obligations, convey title to the Dodgers "forthwith, without further consideration", where it was stipulated that although the Dodgers had never taken physical possession of the 40-acre portion of the property, the city had not possessed or used it; under such circumstances, the Dodgers received equitable and beneficial ownership of the 40 acres, and the property did not come within the exemption of Cal Const, art. XIII, § 1, exempting property belonging to a municipal corporation. *Los Angeles Dodgers, Inc. v Los Angeles County* (1967) 256 CA2d 918, 64 Cal Rptr 465.

7. PROPERTY EXEMPT UNDER
FEDERAL LAWS

Property is not immune from state taxation as an export until it has been shipped or entered with a common carrier for transportation to another state or has been started upon such transportation in a continuous route or journey such as to provide certainty that the property will not be diverted for use or sale within the state of its origin. It will not suffice that a journey to a foreign land is absolutely certain as of the date the tax is levied; both certainty and motion, or commitment thereto, existing concurrently, are necessary to a finding that goods are exports. *Neu (Hugo) Corp. v Los Angeles County* (1970) 7 CA3d 21, 86 Cal Rptr 332.

Immunity from municipal and county taxation was not conferred on scrap stored for the fulfilling of a contract with a foreign government, where, though there was substantial certainty that all the scrap metal assessed would be appropriated to the contract, it remained stored on the tax lien date and had not yet entered the export stream. *Neu (Hugo) Corp. v Los Angeles County* (1970) 7 CA2d 21, 86 Cal Rptr 332.

§ 202.5. Exemption of personal property used exclusively in performance of activities authorized by Education Code, Division 18: Declaration of Legislature.

Personal property used exclusively in the performance of activities authorized by *Division 18 (commencing with Section 23600)* [1] of the Education Code, whether by the college itself or by an auxiliary nonprofit corporation or student body organization with which the Director of Education has entered into a lease or con-

tract for the performance of such activities, is deemed property used exclusively for public schools and shall be exempt from taxation.

It is hereby declared that this section is not a change in the present law but is a declaration of preexisting law. [Amended by Stats 1970 ch 554 § 3.]

[1] Italicized material preceding [1] substituted for "Article 2 (commencing at Section 20341), of Chapter 2, Division 10" in 1970.

§ 203. College exemption: Educational institution defined: Non-profit institutions.

31 LAB Bull 99 (tax exemption of college property in California). "Net income," "not conducted for profit," "private person": Cal Words, Phrases and Maxims.

94 ALR2d 626 (charitable, educational, or religious tax exemption of property held in trust for tax-exempt organization).

§ 205. Veterans' exemption: Wars and campaigns enumerated. The veterans' exemption is as specified in Section 14 of Article XIII of the Constitution.

The following are wars under Section 14 of Article XIII of the Constitution:

- (a) Revolutionary War, April 19, 1775-January 14, 1784.
- (b) Second War With England, June 18, 1812-February 17, 1815.
- (c) Black Hawk War, April 6, 1832-August 2, 1832.
- (d) War With Mexico, April 24, 1846-May 30, 1848.
- (e) Civil War, April 18, 1861-August 20, 1866.
- (f) War With Spain, April 21, 1898-April 11, 1899.
- (g) War in Philippines, April 11, 1899-July 4, 1902.
- (h) Chinese Relief Expedition, June 20, 1900-May 15, 1901.
- (i) Campaign against the Rogue River, Yakima, Nez Percé, and Snake Indians in Oregon and Washington, 1855-1856.
- (j) Campaign against the Indians in southern Oregon and Idaho and northern California and Nevada, 1865-1868.
- (k) Campaign against the Cheyennes, Arapahoes, Kiowas, and Comanches in Kansas, Colorado, and Indian Territory, 1867-1869.
- (l) Modoc War, 1872-1873.
- (m) Campaign against the Apaches in Arizona, 1873.
- (n) Campaign against the Kiowas, Comanches, and Cheyennes in Kansas, Colorado, Texas, Indian Territory, and New Mexico, 1874-1875.
- (o) Campaign against the Northern Cheyennes and Sioux, 1876-1877.
- (p) Nez Percé War, 1877.
- (q) Bannock War, 1878.
- (r) Campaign against the Northern Cheyennes, 1878-1879.
- (s) Campaign against the Ute Indians in Colorado and Utah, September, 1879-November, 1880.
- (t) Campaign against the Apache Indians in Arizona, 1885-1886.
- (u) Campaign against the Sioux Indians in South Dakota, November, 1890-January, 1891.
- (v) War With Germany-Austria, April 6, 1917-November 11, 1918.
- (w) Campaign against the Apache Indians in Arizona, 1895-1896.
- (x) World War II, December 7, 1941, to January 1, 1947.
- (y) Campaign against the North Koreans and Chinese Communists in Korea, June 27, 1950, to January 31, 1955.

§ 205.5

REVENUE AND TAXATION CODE

(z) Campaign against the Viet Cong and North Vietnamese Communists in South Vietnam, August 5, 1964, to a date to be fixed by proclamation of the Governor signifying the termination of this campaign. [1]

The following are campaigns under Section 14 of Article XIII of the Constitution:

- (a) First Nicaraguan campaign.
- (b) Second Nicaraguan campaign.
- (c) Yangtze River campaign in China.
- (d) All other campaigns for service in which a medal has been issued by the Congress of the United States. [Amended by Stats 1967 ch 1346 § 1.]

[1] Italicized subd preceding [1] added in 1967.
42 Ops Atty Gen 198 (property classifications considered in determining eligibility for veterans' exemptions).

§ 205.5. Same: Home.

(a) [1] There is exempt from taxation property, constituting the home, of every resident of this state who is a veteran as specified in Section 14 of Article XIII of the Constitution, and who, by reason of a permanent and total service-connected disability incurred in such military or naval service due to the loss, or loss of use, as the result of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair, has received pecuniary assistance from the government of the United States in the acquisition of a home with special fixtures or movable facilities made necessary by the nature of the disability.

(b) [1] Where such a person, *such a person and his spouse, or his widow*, [1] sells or otherwise disposes of such property, constituting the home, and thereafter acquires, with or without assistance from the government of the United States, any other property which such person, *such person and his spouse, or his widow*, [1] occupies habitually as a home, the exemption allowed pursuant to this section shall apply to such other property.

(c) [1] No person shall be eligible for such exemption unless he was a resident of California at the time of his entry upon military or naval service, or unless he has resided in this state for five years out of the nine years immediately preceding the date of his application for the exemption, or unless he was a resident of California at the effective date of this section.

(d) [1] This exemption includes the home of such a person owned in either joint, common or community interest with his or her spouse. *This exemption includes the home of a widow of such a person acquired as described in subdivision (a).* [1]

(e) [1] The exemption granted to any such person or any such person and his or her spouse *or to the widow of such a person* [1] shall not exceed *ten thousand dollars (\$10,000)* [2] and shall not extend to more than one home.

(f) [1] An exemption granted to a claimant in accordance with the provisions of this section shall be in lieu of any other property tax exemption to which the claimant may be entitled, and no property tax exemption may be claimed by any other person with respect

to the same home for which an exemption has been granted under the provisions of this section.

(g) *The exemption granted to the widow of such person shall cease upon her remarriage.* [1] [Amended by Stats 1969 ch 1332 § 1, operative November 3, 1970.]

[1] *Italicized material preceding [1] added in 1969.*

[2] "ten thousand dollars (\$10,000)" substituted for "five thousand dollars (\$5,000)" in 1969.

Note.—Stats 1969 ch 1332 also provides: § 3. This act shall become operative only in the event that Senate Constitutional Amendment No. 29 of the 1969 Regular Session is adopted by the people, in which case it shall become operative on the date such amendment is adopted by the people.

SCA No. 29 was adopted at the General Election November 3, 1970.

§ 205.7. Same: Home of blind veteran: Residential qualifications: Property interest exempted: Application: Amount: Refund of tax paid.

There is exempt from taxation property, constituting the home, of every resident of this state who is a veteran as specified in Section 14 of Article XIII of the Constitution, and who, by reason of a permanent and total service-connected disability incurred in such military or naval service is blind in both eyes with visual acuity of 5/200 or less.

Where such a person sells or otherwise disposes of such property, constituting the home, and thereafter acquires, with or without assistance from the government of the United States, any other property which such person occupies habitually as a home, the exemption allowed pursuant to this section shall apply to such other property.

No person shall be eligible for such exemption unless he was a resident of California at the time of his entry upon military or naval service, or unless he has resided in this state for five years out of the nine years immediately preceding the date of his application for the exemption, or unless he was a resident of California at the effective date of this section.

This exemption include the home of such a person owned in either joint, common or community interest with his or her spouse.

The exemption granted to any such person or any such person and his or her spouse shall not exceed five thousand dollars (\$5,000) and shall not extend to more than one home.

An exemption granted to a claimant in accordance with the provisions of this section shall be in lieu of any other property tax exemption to which the claimant may be entitled, and no property tax exemption may be claimed by any other person with respect to the same home for which an exemption has been granted under the provisions of this section.

There shall be granted to a claimant in accordance with the provisions of this section an exemption on property assessed on the first Monday in March, 1965, upon proper application by the claimant on forms provided by the board. If the claimant has already paid the tax on such property for the 1965-1966 fiscal year, such payment shall be refunded to him pursuant to Chapter 5 (commencing with Section 5096) of Part 9 of this division, as an erroneously collected tax. [Added by Stats 1965 ch 1977 § 1, operative November 8, 1966.]