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by David and Michael Belcher

Overview

This article outlines the history of specific property tax exemptions in the California constitution, explores the unconstitutionality of such provisions, and considers why these provisions remain in the state constitution.

Non-profit colleges in California have been exempt from paying property taxes since Proposition 4 passed in 1914. Previously four institutions—Stanford University, the California School of Mechanical Arts, the California Academy of Sciences, and Cogswell Polytechnical College—were covered by specific constitutional amendments that exempted them from paying property taxes.[1] Although those provisions granted the institutions "special privileges" contrary to a California constitutional prohibition on such special treatment, the exemptions were never legally challenged. By exempting all non-profit colleges from property taxes, Proposition 4 seemingly precluded future constitutional challenges because the four institutions no longer received "special privileges." Yet the special exemption provisions remain in the California constitution.

Today, constitutional challenges to the Stanford, California School of Mechanical Arts, and California Academy of Sciences exemptions would likely fail because all non-profit colleges in California are exempt from paying property taxes. The Cogswell Polytechnical College exemption, however, is constitutionally vulnerable because Cogswell became a for-profit school in 2010. Although Cogswell currently pays property taxes, an attempt to avoid property taxes based on its constitutional exemption would likely be unconstitutional.

The Generality Principle

In the constitutional context, the generality principle requires that all persons within a state be treated equally by their government.[2] Nearly every state constitution incorporates the generality principle by prohibiting "special legislation" that privileges certain people or institutions over others.[3] Prohibitions on special legislation arose in the nineteenth century out of the belief that powerful minorities, rather than tyrannical majorities, posed the most serious threat to liberty.[4] Constitution-makers in that period included provisions designed to protect "the many against the special privileges and advantages of the wealthy or well-connected few."[5] California's constitution bars "any citizen, or class of citizens" from being granted special "privileges or immunities which, upon the same terms, shall not be granted to all citizens."[6] Despite this prohibition, in 1900 the California legislature proposed two constitutional amendments exempting Stanford University and the California School of Mechanical Arts from paying property taxes.[7] Both amendments passed, validating the fear that "the wealthy or well-connected few" could gain a constitutional advantage over ordinary citizens.[8]

The Stanford exemption almost exclusively benefited the estate of Leland Stanford, who founded Stanford University, served as Governor of California, and later as a state senator.[9] And the California School of Mechanical Arts tax exemption almost exclusively benefited the estate of James Lick, who endowed that school and was one of the wealthiest men in California when he died in 1876. The legislature and voters passed special property tax exemptions for the California Academy of Sciences in 1904[10] and Cogswell Polytechnical College in 1906.[11]

Despite violating the "special legislation" prohibition, these special tax exemptions have never faced a constitutional challenge in court. In fact, the existence of such "special legislation" was used to help justify another special property tax exemption for the Huntington Library and Art Gallery in 1930.[12] Despite violating the constitutional prohibitions on special legislation,[13] being redundant with other tax exemptions,[14] and the California Constitution Review Commission specifically recommending their deletion,[15] all five specific tax exemptions currently remain in the California constitution.[16]

History of Special Constitutional Tax Exemptions

The Stanford exemption is especially problematic because it granted Stanford additional privileges that were not present in the other exemptions. Besides exempting Stanford from property taxes, its special exemption constitutionally sanctioned Stanford's founding trusts, despite the trusts' questionable validity.[17] The exemption also allowed the university to receive and retain property in any form of conveyance, which was impossible under then-existing trust law.[18] This provision allowed "several heirless millionaires" to leave Stanford property in their wills, and allowed Thomas Welton Stanford, Leland's brother, to donate property from Australia.[19] Finally, Stanford's exemption allowed the legislature to give Stanford corporate status "by special act," which the legislature did in 1901.[20]

George Crothers, an attorney and graduate of Stanford's pioneer class, helped draft and lobbied for Assembly Constitutional Amendment No. 23[21] at Jane Stanford's request.[22] When Crothers began work in the mid-1890s, he discovered Stanford's founding trust was inflexible, ineffective, and potentially unconstitutional.[23] He prioritized creating a constitutionally-sound legal foundation for the university, and left it to the legislature to define the exemption's extent.[24] But Stanford's president asked him to broaden the amendment's language, to exempt Stanford from all property tax.[25] Crothers felt exempting Stanford from all property tax was unconstitutional because the amendment would deprive Santa Clara County of one-eighth of its taxable property.[26] The legislature agreed, for similar reasons: in February 1897, a version of the Stanford exemption stalled in the state senate because some senators believed exempting Stanford's Vina Vineyard would unconstitutionally burden the taxpayers of Tehama County.[27] In response, Crothers made the exemption conditional on Stanford's promise to not charge California residents tuition.[28] In 1899, after years of lobbying from Crothers and others, the state senate's bill to place the Stanford exemption on the ballot passed by one vote.[29]

Although it only passed narrowly in the legislature, the voters approved the amendment 67% to 33%.[30] The Stanford exemption was slightly more popular than the California School of Mechanical Arts exemption, which passed on the same day, 61% to 39%.[31]

After the voters approved those exemptions, two more educational institutions

sought property tax exemptions. In 1904, the legislature placed on the ballot a property tax exemption for the California Academy of Sciences (which was also endowed by James Lick).[32] The voters approved the measure 54% to 46%.[33] In 1906, the legislature placed on the ballot a tax exemption for Cogswell Polytechnical College (endowed by temperance movement crusader Henry D. Cogswell), which the voters passed 60% to 40%.[34]

Controversy surrounding the Stanford exemption arose in October 1919, however, when the university's trustees voted to charge tuition.[35] Unlike the other constitutional exemptions, Stanford's was conditional on the university not charging California residents tuition.[36] Students, citizens, and politicians met the decision to charge tuition with outrage.[37] In August 1920, State Controller Clyde L. Seavey publicly argued that Stanford's decision to charge tuition was unconstitutional and exposed the university to property taxation.[38] The next day, Santa Clara District Attorney C.C. Coolidge claimed that Stanford was still exempt from paying property taxes despite charging tuition because it was a non-profit organization.[39] This tuition debate was never judicially resolved. Instead, state senator (and Stanford alumnus) Herbert Jones introduced (and the legislature passed) a statute that allowed Stanford to charge tuition.[40] The constitutionality of the Stanford property tax exemption has not been challenged since.

The Legal Boundaries of Proposition 4

The absence of any challenge to these exemptions is due to Proposition 43, which exempts all non-profit colleges in California from property taxes.[41] In 1914, the legislature placed Proposition 43 on the ballot for voter approval. Proposition 43 exempted land and buildings used for educational purposes from property taxes, subject to some limits. The institutions had to be "collegiate level," the exemption only applied to 100 acres,[42] and the institution could not be conducted "for profit."[43] Interestingly, Proposition 43's nonprofit provision did not bar universities from charging tuition, as the Stanford exemption did. Instead, only universities that made "income from students in excess of its expenses" were ineligible for the exemption.[44] The arguments in support of Proposition 43 specifically mentioned the tax exemptions given to "Stanford University and Cogswell Polytechnical College," stating "the proposed amendment will abolish

discrimination, treating all colleges alike."[45] From this tacit recognition by the legislature that the special exemptions violated the generality principle, Proposition 4 can be viewed as a legislative attempt to fix the constitutionally suspect exemptions by "ending discrimination" and broadening them to other colleges.[46]

The voters passed Proposition 4 by a vote of 53% to 47%.[47] Its passage resolved the unconstitutionality of the tax exemptions because under Proposition 4 *all* non-profit educational institutions were exempt from paying property taxes. Stanford, the California School of Mechanical Arts, the California Academy of Sciences, and Cogswell College no longer received a benefit that was not available to other colleges.[48] Because all colleges were treated alike for property tax exemption, the generality principle was no longer violated. We discuss below what this means for the continued vitality of the special exemption provisions that remain in California's constitution.

Unlike the special property tax exemptions, Proposition 4's amendment to Article XIII, section 1(a) has generated some litigation—over the amendment's contours, not its constitutionality. One line of cases focused on what qualifies as a "collegiate level" educational institution.[49] Enrolling a few "special students" who have not completed four years of high school or an equivalent, however, does not remove a school's "collegiate level" classification under Article XIII, section 1(a).[50] Nor does the fact that a large portion of the institution's students drop out of the school after two years and never receive a degree.[51] Other cases focused on the scope of the tax exemption.[52] An Article XIII property tax exemption does not extend to school development fees.[53] Another line of cases focused on whether land was being used for "educational purposes."[54]

The Huntington Library and Art Gallery Exemption

The next special exemption came in 1930 when the legislature placed Proposition 15 on the ballot.[55] Proposition 15 added a new section to Article IX that exempted the Huntington Library and Art Gallery in San Marino (which is not a non-profit educational institution) from paying property taxes.[56] As with Proposition 4, the legislature recognized that the proposed amendment might violate the generality principle, and here it did so explicitly. In their argument for the proposition, the

authors—state senators Frank Weller and C.C. Baker—conceded that exempting the Huntington Library from property taxes was "special legislation."[57] But they cited the Stanford, California Academy of Sciences, and Cogswell exemptions as "precedent."[58] And senators Weller and Baker pointed out that the Huntington had an excellent garden and library.[59] There was no argument against the proposition in the ballot pamphlet.[60]

The voters approved Proposition 15, 60.9% to 39.1%.[61] The Huntington exemption, which is codified in both Article XX section 2 and Article XIII section 4(c), has never been challenged for violating the generality principle. Today, the Huntington Library is one of the wealthiest cultural institutions in the United States.[62] It attracts hundreds of thousands of visitors annually.[63] It is still exempt from paying property taxes.[64]

Despite Constitutional Revisions, Special Tax Exemptions Remain

From 1930 to 1962, these special property tax exemptions remained in effect without any changes. In 1962, Proposition 7 set the stage for change. At that time the legislature could only enact wide-ranging changes to the state constitution through a constitutional convention.[65] Proposition 7 allowed the legislature to propose extensive revisions to the California constitution by ballot measure.[66] It was widely supported by voters, passing 67% to 33%.[67]

To implement Proposition 7, the legislature created the Constitution Revision Commission in 1963 to recommend revisions.[68] Some of the commission's first recommended changes were placed on the ballot in 1968 as Proposition 1.[69] One of the proposed changes was to renumber the special property tax exemptions for Stanford, California School of Mechanical Arts, California Academy of Sciences, and Cogswell College from Article IX to Article XIII.[70] The voters rejected Proposition 1, 57% to 43%.[71]

The next developments came in March 1970, when the commission debated whether the Stanford and Huntington exemptions violated the generality requirement.[72] In its report, the commission observed that the purpose of a state constitution is to "set forth fundamental law" and wrote that the "special provisions" for Stanford and the Huntington "seem inappropriate for a state constitution."[73] The report went on to

say that the Stanford and Huntington exemptions were "obsolete provisions"[74] that could be legally attacked for violating the generality requirement or the equal protection clause of the U.S. Constitution.[75]

In May 1974, the commission recommended that the legislature repeal the Stanford exemption, but keep the exemptions for the California School of Mechanical Arts, the California Academy of Sciences, Cogswell College, and the Huntington Library.[76] The commission recommended deleting the Stanford exemption while keeping the others because it believed the Stanford exemption was "substantially identical" to the constitutional provisions "exempting colleges."[77] It is not clear why the commission singled out Stanford, given that Cogswell College is also a college, and would therefore also have a "substantially identical" exemption. Arguably the Huntington exemption would also be duplicative of Article XIII, section 3(d), which exempts land used for libraries and museums from property taxes.[78]

The last major development for the special exemptions came in November 1974 with Proposition 8.[79] Proposition 8 was an effort to shorten Article XIII, clarify the meaning of its existing provisions, and make "technical changes."[80] Proposition 8 passed, 68.4% to 31.6%.[81] It removed Article IX, sections 10 and 15—the property tax exemptions for Stanford and the Huntington—from the constitution and replaced them with more concise exemptions in Article XX, section 6.[82] Article XX, section 6 is much shorter than the previous exemptions, stating "the rights, powers, privileges, and confirmations . . . relating to Stanford University and the Huntington Library and Art Gallery are continued in effect."[83] The property tax exemptions for the California School of Mechanical Arts, the California Academy of Sciences, and Cogswell College were repealed from Article IX, sections 11, 12, and 13 respectively.[84] Proposition 8 replaced those exemptions with Article XIII, section 4(c), which states the legislature may "exempt from property taxation . . . property owned by the California School of Mechanical Arts, California Academy of Sciences, or Cogswell Polytechnical College or . . . Huntington Library."[85] While Proposition 8 did modify the special exemptions by deleting some words, the changes had no substantive effect on the exemptions.

The Constitution Revision Commission's decision to keep the special exemptions—especially the Stanford and Huntington exemptions—in the constitution

is puzzling. The entire purpose of Proposition 8 was to shorten California's constitution, yet the proposition retained unnecessary language relating to the special exemptions. The commission specifically recommended deleting the Stanford exemption because Stanford is already exempt from paying property taxes under Article XIII, section 3.[86] Its report also found that deleting the Stanford and Huntington exemptions would not "invalidate the trusts or even weaken their legal foundations."[87] Yet Proposition 8 exempted Huntington from paying property taxes in two separate locations: Article XX, section 6 and Article XIII, section 4(c). The commission's decision to retain the special exemptions despite acknowledging their unconstitutionality is a mystery.

The Cogswell Academy Exemption is Constitutionally Vulnerable

Of the special property tax exemptions, only Cogswell's may still be vulnerable to a constitutional challenge because it is not a non-profit college. Cogswell Polytechnic College was founded in 1887 by Dr. Henry Cogswell.[88] Cogswell was exempted from property taxes in 1906 after voters approved a legislatively referred constitutional amendment.[89] In 2010, after years of declining enrollment and financial instability, Cogswell was acquired by a venture capital firm and became a for-profit institution.[90] Cogswell moved to San Jose in 2015, where it currently leases a 46,000-square-foot property.[91] Although Cogswell is exempt from paying property taxes on land it owns,[92] Santa Clara County continues to assess and tax the property Cogswell is leasing.[93]

An attempt by Cogswell to rely on Article XIII, section 4 to stop paying property taxes could be vulnerable on generality principle grounds. Because Article XIII, section 4(c) only exempts "property owned" by Cogswell, it is unclear whether the tax exemption, if constitutional, would apply to Cogswell's lease. Cogswell's transition from a non-profit to a for-profit institution makes the Cogswell exemption especially problematic from a "special legislation" perspective. No other for-profit institution in California enjoys a specific constitutional tax exemption. Although the Stanford exemption can be justified on the basis that all non-profit educational institutions are exempt, no such justification exists for Cogswell. The fact that Cogswell is paying property taxes means that it is not presently benefiting from its special exemption. But the fact that one specific for-profit college could be

constitutionally exempt from paying taxes may violate notions of equal treatment for all citizens under the law.

Conclusion

Since its adoption in 1879 the California constitution has prohibited "special legislation" that privileges certain citizens over others. Despite that ban, five institutions secured special constitutional amendments exempting them from paying property taxes. Members of the legislature have implicitly recognized that these special exemptions violate the generality principle, by calling them "special legislation" in subsequent ballot measures. The Constitution Revision Commission recommended repealing them because "the concerns of private men, even men of great wealth and beneficence should not be resolved at the Constitutional level."[94] Since Cogswell became a for-profit school in 2010, it is the only for-profit institution in California to enjoy a specific constitutional tax exemption. This unique constitutional status is the only surviving example of several special exemptions, and its continued existence is constitutionally suspect because it violates the generality principle and offends notions of fair and equal treatment under the law.

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The brothers Belcher are research fellows with the California Constitution Center and second year law students at Berkeley Law.

[1] The Stanford exemption was originally enacted as California constitution Article IX, section 10; it is currently in Article XX, section 2. The California School of Mechanical Arts exemption was originally enacted as California constitution Article IX, section 11; it is currently in Article XIII, section 4(c). The property tax exemption for the California Academy of Sciences was originally codified in Article IX, section 12; it is currently in Article XIII, section 4(c). The property tax exemption for Cogswell Polytechnical Institute was originally codified in Article IX, section 13; it is currently in Article XIII, section 4(c).

[2] *See* R.D. Congleton, Generality and the Efficiency of Government Decision Making (2004).

[3] *See* Anthony Schutz, *State Constitutional Restrictions on Special Legislation as Structural Restraints*, 40 Journal of Legislation 1 (2014).

[4] *See* G. Alan Tarr, Understanding State Constitutions (1998) at 100.

[5] *Ibid*.

[6] Cal. Const. art. I, § 21 [*Repealed November 5, 1974. See* art. I, § 7(b)]. See also art. I, § 16(a): "All laws of a general nature have uniform operation."

[7] SUMMARY OF AMENDMENTS TO THE CONSTITUTION OF CALIFORNIA. California State Printing Office (1921).

[8] Tarr, *supra* note 4, at 100.

[9] *See* Norman E. Tutorow, The Governor the Life and Legacy of Leland Stanford a California Colossus (2005).

[10] Cal. Const. art. XIII, § 4(c), formerly Article IX, section 12.

[11] Cal. Const. art. XIII, § 4(c), formerly Article IX, section 13.

[12] *See* HUNTINGTON LIBRARY AND ART GALLERY California Proposition 15 (1930).

https://repository.uchastings.edu/ca_ballot_props/266. Proposition 15 enacted Article IX, section 15. The Huntington Exemption is currently in Article XX, section 2.

[13] Cal. Const. art. I, §7(b).

[14] *See* Cal. Const. art. XIII, §3(e).

[15] *See* Constitution Revision Commission Rep. (Mar. 13, 1970).

[16] The Stanford exemption is currently located in Article XX, section 2. The California School of Mechanical Arts, California Academy of Sciences, and Cogswell Polytechnical Institute exemptions are currently in Article XIII, section 4(c). The Huntington exemption is currently located in both Article XIII, section 4(c) and Article XX, section 2.

[17] George Crothers, *Historical Outline of the Founding of Stanford*, The Stanford Illustrated Review (1931) at 14-15, 26-40

[18] *Ibid.*

[19] *Stanford May Get Millions. Rich Men Want to Leave Property, But Cannot*, San Francisco Chronicle (Sept. 23, 1900), at 12.

[20] *See supra* note 15.

[21] Stats. 1899, Ch. XXIII.

[22] Crothers, *supra* note 17, at 28.

[23] *Ibid.*

[24] *Ibid.*

[25] *Ibid*.

[26] *Ibid*.

[27] STANFORD BILLS ARE IN DANGER. Strong Opposition in the Senate, San Francisco Chronicle (Feb. 20, 1897), at 4.

[28] Crothers, *supra* note 17, at 28.

[29] *Ibid.*

[30] SUMMARY OF AMENDMENTS TO THE CONSTITUTION OF CALIFORNIA. California State Printing Office (1921).

[31] *Ibid.*

[32] *Ibid.*

[33] *Ibid.*

[34] *Ibid.*

[35] TUITION FEE AROUSES MEN AT STANFORD. Student Paper Denounces Action of Trustees as an Injustice, San Francisco Chronicle (Oct. 15, 1919), at 10

[36] *See* Cal. Const. art. IX, § 10 [*Repealed November 5, 1974*].

[37] *Supra* note 35.

[38] AUTHORITIES IN DISPUTE ABOUT STANFORD TAX San Francisco Chronicle (Aug. 19, 1920) at 3.

[39] *Ibid.*

[40] Stats. 1921, Ch. 361. The 1921 legislation that allowed Stanford to charged tuition was subsequently adopted into the California Education Code. It is currently in section 94010 of the Education Code

[41] Proposition 43 enacted Article XIII, section 1(a). It is currently codified in Article XIII, section 3.

[42] *Ibid.* The 100-acre provision was later repealed by Proposition 13 in 1962. *See* COLLEGE EXEMPTION: EXTENSION OF California Proposition 13 (1962). https://repository.uchastings.edu/ca_ballot_props/644.

[43] *Ibid*.

[44] EXEMPTING EDUCATIONAL INSTITUTIONS FROM TAXATION California Proposition 43 (1914). https://repository.uchastings.edu/ca_ballot_props/37.

[45] *Ibid.*

[46] See *ibid*. See also *San Francisco Taxpayers Assn. v. Board of Supervisors* (1992) at 579 (proper to consider the Legislative Analyst's views and the other materials in the ballot pamphlet because courts assume the voters considered them).

[47] *Supra* note 7.

[48] *But see San Francisco Taxpayers Assn. v. Board of Supervisors* (1992) at 577 (a general provision is controlled by one that is special, the latter being treated as an

exception to the former; a specific provision relating to a particular subject will govern in respect to that subject, as against a general provision).

[49] *Pasadena University v. Los Angeles County* (1923) (an institution is not "collegiate level" if it enrolls large groups of students that have not completed four years of high school or the equivalent).

[50] *University of Southern California v. Robbins* (1934) at 531.

[51] *Pasadena Playhouse Ass'n v. Los Angeles County* (1945) at 615.

[52] *Cal. Institute of Technology v. Johnson* (1942) at 858 (the exemption for educational institutions in Article XIII, section 1(a) only applies to property taxes).

[53] *Loyola Marymount Univ. v. Los Angeles Unified Sch. Dist.* (1996) at 1269.

[54] See, e.g., *Connolly v. County of Orange* (1992) at 1130 (housing for professors as non-educational and not exempt from property taxes); *Board of Trustees v. County of Santa Clara* (1978) at 85–86 (Stanford's golf course was used for educational purposes, and exempt from property taxation, despite a majority of its use coming from non-student alumni); *Church Divinity Sch. of Pacific. v. County of Alameda* (1957) 504–05 (a parking lot near a university can be exempted from property taxes as "educational," even though it charges a fee and is used by non-students).

[55]Proposition 15 enacted Article IX, section 15. It is currently located in both Article XX, section 2 and Article XIII, section 4(c)

[56] Cal. Const. art. XX, § 2, formerly Article IX, section 15.

[57] HUNTINGTON LIBRARY AND ART GALLERY California Proposition 15 (1930).

https://repository.uchastings.edu/ca_ballot_props/266.

[58] *Ibid.*

[59] *Ibid.*

[60] *Ibid.*

[61] *Ibid.*

[62] Edward Rothstein, *A Treasure House of Shifting Aspirations*, New York Times (Dec. 20, 2013) *available at* https://www.nytimes.com/2013/12/21/arts/design/the-library-re-imagined-at-the-huntington.html.

[63] *Ibid.*

[64] Cal. Const. art. XX, § 2.

[65] *See McFadden v. Jordan* (1948) at 332.

[66] Proposition 7 amended Article XVIII, section 1 of California's Constitution. *See* Cal. Const. art. XVIII, § 1.

[67] CONSTITUTION REVISION California Proposition 7 (1962).

https://repository.uchastings.edu/ca_ballot_props/638.

[68] (Assem. Conc. Res. No. 77, Stats. 1963 (Reg. Sess.) res. ch. 181).

[69] CONSTITUTION REVISION California Proposition 1 (1968).

https://repository.uchastings.edu/ca_ballot_props/697.

[70] *Ibid.* Article IX deals with education, while Article XIII deals with taxation.

[71] *See* Proposition 1 (1968), *supra* note 69.

[72] *See* Constitution Revision Commission Rep. (Mar. 13, 1970).

[73] *Id.* at 8.

[74] *Id.* at 11.

[75] *Id*. at 12.

[76] *See* Assembly Daily Journal of 5/16/74, p. 13257

[77] *Ibid.*

[78] Cal. Const. art. XIII, § 3(d).

[79] TAXATION AND STATE FUNDS California Proposition 8 (1974).

https://repository.uchastings.edu/ca_ballot_props/792. Proposition 8 amended language from Articles IV, IX, XI, XIII, XVI, and XXVIII.

[80] *Ibid.*

[81] *Ibid.*

[82] The provisions in Article XX, section 6 were later renumbered to Article XX, section 2. *See* Cal. Const. art. XX, § 2.

[83] *See* Proposition 8 (1974) *supra* note 79.

[84] *Ibid.*

[85] *Ibid.* In 1974, California's legislature passed Revenue of Taxation Code § 203.5, which stated that property owned by the California School of Mechanical Arts, California Academy of Sciences, or Cogswell Polytechnical College, or held in trust for the Huntington Library and Art Gallery "shall be exempt from taxation as provided in subdivision (c) of Article XIII, section 4 of the California Constitution."; *see* Section 203.5 of the Revenue and Tax Code

[86] *See* Assembly Daily Journal *supra* note 76.

[87] *See* Constitution Revision Commission *supra* note 72, at 9.

[88] Western Association of Schools and Colleges Accrediting Commission for Senior Colleges and Universities, Statement of Accreditation Status: Cogswell Polytechnical College (2015).

[89] *Supra* note 7, at 7.

[90] *Ibid*.

[91] *See* Nathan Donato-Weinstein, *Cogswell College Finally Chooses a New Home*, Silicon Valley Business Journal (June 24, 2015). *available at* https://www.bizjournals.com/sanjose/news/2015/06/24/cogswell-college-finally-chooses-a-newhome.html.

[92] Cal Const. art. XIII, § 4(c).

[93] *See* https://www.sccassessor.org/apps/rollValueResult.aspx?SFrom=rp&SType=rp&ApnValue=09707030

[94] *See* Constitution Revision Commission, *supra* note 72, at 9.