



LOS ANGELES COMMUNITY COLLEGE DISTRICT

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OFFICE OF THE CHIEF FINANCIAL OFFICER / TREASURER
JEANETTE L. GORDON

October 12, 2018

Q & A RFP No. 18-11, Question No. 26
LACCD Federal Tax-Exempt status.

**SUBJECT: TAX EXEMPTION FOR LOS ANGELES COMMUNITY
COLLEGE DISTRICT**


To Whom It May Concern:

The Los Angeles Community College District is a California Community College District duly organized and operating pursuant to the California Education Code. It is a public agency. As a Community College District, it is provided for by the California Constitution, Article IX, Section 7 and is considered under California law to be an agency of the State of California, See, e.g. Hall v. City of Taft, 47 Cal. 2d 177 (1956).

As public agency of the State California, the Los Angeles Community College District is by its very nature exempt from any taxes. It is not required to demonstrate that exempt status to any taxing authority. It is exempt as a matter of law. For accounting purposes, the District's federal identification number is 95-258-7353.

If you have further questions regarding this matter, please do not hesitate to contact my officer at (213) 891-2090.

Sincerely,


Jeanette L. Gordon,
Chief Financial Officer/Treasurer