

BEFORE THE STATE **BOARD** OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
EVE CORDIER)

For Appellant: Eve Cordier, in pro. per.

For Respondent:, Bruce W. Walker
Chief Counsel

Jon Jensen
Counsel

O P I N I O N

This appeal is made pursuant to section 18594 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Eve Cordier against a proposed assessment of additional personal income tax in the amount of \$37.00 for the year 1976. Subsequent to the filing of this appeal, appellant paid the assessment. Accordingly, pursuant to section 19061.1 of the Revenue and Taxation Code, the **appeal** will be treated as an appeal from the denial of a claim for refund.

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The question to be decided is whether appellant was entitled to the renter's credit for 1976.

On March 1, 1976, appellant was a resident and tenant of a building owned by the Synanon Foundation in Santa Monica. When she filed her personal income tax return for 1976, appellant claimed the renter's credit of \$37.00. Respondent initially allowed the credit but later determined that it should have been disallowed because the Synanon building was exempt from property taxation. This disallowance of the credit led to the deficiency assessment which appellant has paid.

For the year 1976, **Revenue and Taxation Code** section 17053.5 provided that "qualified renters" were entitled to a \$37.00 credit against their personal income tax liability. Subdivision (c) of that section, however, provided that the term "qualified renter" does not include an individual who, on March 1 of the taxable year, rented and occupied premises which were exempt from property taxes. In the present case, appellant resided in a building that was exempt from property taxes. Consequently, under the explicit language of section 17053.5, subdivision (c), she was not a "qualified renter" entitled to the credit. For that reason, respondent's disallowance of the credit must be sustained.

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O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claim of Eve Cordier for refund of personal income tax in the amount of \$37.00 for the year 1976, be and the same is hereby sustained.

Done at Sacramento, California, this 10th day of April, 1979, by the State Board of Equalization.

William B. Bennett, Chairman
Paul A. ..., Member
... W. ..., Member
..., Member
..., Member