



# California Fair Political Practices Commission

December 19, 1986

Charles S. Vose  
Oliver, Stoeber & Laskin  
1000 Sunset Boulevard  
Los Angeles, CA 90012

Re: Your Request for Informal  
Assistance on Behalf of  
Robert Low  
Our File No. A-86-318

Dear Mr. Vose:

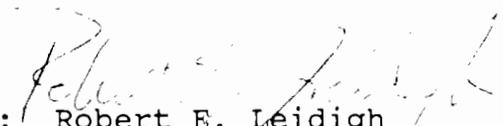
You have asked that we confirm your advice to Mr. Robert Low as set forth in your attached memorandum of November 12, 1986, which is incorporated by reference.

This letter will confirm that the advice rendered in paragraph number 1 is correct. However, the advice rendered in paragraph number 2, is incorrect in the following respect. If Mr. Low desires that the payment from the Covina Irrigation Company (CIC) not be treated as income to him for purposes of the Political Reform Act,<sup>1/</sup> he may not deduct the sums on his personal income taxes. See, Section 82028. The deduction of those sums would result in a net of additional income to him as a result of the payments from CIC.

Should you or Mr. Low have questions regarding this, I may be reached at (916) 322-5901.

Sincerely,

Diane M. Griffiths  
General Counsel

  
By: Robert E. Leidigh  
Counsel, Legal Division

DMG:REL:plh  
cc: Robert Low

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<sup>1/</sup> Government Code Sections 81000-91015. All statutory references are to the Government Code unless otherwise indicated.

THOMAS W. STOEVER  
RICHARD LASKIN  
WILLIAM B. BARR  
RONALD J. EINBODEN  
CHARLES S. VOSE  
CONNIE COOKE SANDIFER  
ROGER W. SPRINGER  
ARNOLD K. GRAHAM

LAW OFFICES  
**OLIVER, STOEVER & LASKIN**  
A PROFESSIONAL CORPORATION  
1000 SUNSET BOULEVARD  
LOS ANGELES, CALIFORNIA 90012  
(213) 250-3043

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OF COUNSEL  
NORMAN G. OLIVER

November 13, 1986

Robert E. Leidigh, Counsel  
Legal Division  
Fair Political Practices Commission  
Post Office Box 807  
Sacramento, California 95804

Re: City of Covina and Covina Irrigating Co.  
(Your File No. A-86-126)

Dear Mr. Leidigh:

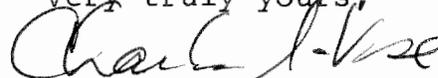
As a follow up to our recent telephone conversation, I have prepared the attached memorandum to Mr. Robert Low, a councilman with the City of Covina. This memorandum sets forth the two alternatives that we discussed concerning the manner in which Mr. Low can deal with the compensation paid by the Covina Irrigating Company.

Councilman Low has requested an advice letter from the Fair Political Practice Commission confirming that either of these alternatives are acceptable to the FPPC.

If you require additional information or have further questions, please do not hesitate to contact me.

Thank you for your assistance.

Very truly yours,



Charles S. Vose  
of OLIVER, STOEVER & LASKIN

CSV:t1

LAW OFFICES

OLIVER, STOEVER & LASKIN

A PROFESSIONAL CORPORATION

1000 SUNSET BOULEVARD

LOS ANGELES, CALIFORNIA 90012

(213) 250-3043

OF COUNSEL  
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M E M O R A N D U M

TO: Robert Low, Councilman

FROM: Charles S. Vose, Assistant City Attorney

RE: Compensation to CIC Directors/FPPC Regulations

DATE: November 12, 1986

At your request I contacted Robert E. Leidigh, Counsel for the Fair Political Practices Commission, concerning the acceptable manner in which to handle the compensation paid to the CIC Directors.

After a lengthy discussion with Mr. Leidigh concerning this matter, it appears that there are only two options available for your consideration. These are as follows:

1. You may refuse to accept the compensation paid to CIC Directors, which would result in no compensation being paid to you.
2. If you accept the compensation, you may sign over the check that you receive as compensation to an acceptable charity. It is important that you do not cash the check since this would result in compensation being received by you. If the check is turned over to an acceptable charity, it will not be considered as income by the FPPC and should be deductible if you itemize deductions on your tax filings.

Considering the fact that Mr. Leidigh and I are not tax attorneys, these guidelines are proposed solely for the purpose of maintaining compliance with the FPPC Rules and Regulations. If you are concerned as to the tax treatment that either alternative may have, you should seek specialized legal counsel or discuss this with your tax consultant.

OLIVER, STOEVER & LASKIN

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November 12, 1986

I hope that this information answers the question that you raised on November 10, 1986. If you require additional information or have further questions, please do not hesitate to contact me.

CSV:tl

cc: Mr. Richard A. Miller  
City Manager



# California Fair Political Practices Commission

November 18, 1986

Charles S. Vose  
Oliver, Stoeber & Laskin  
1000 Sunset Boulevard  
Los Angeles, CA 90012

Re: 86-318

Dear Mr. Vose:

Your letter requesting advice under the Political Reform Act was received on November 17, 1986 by the Fair Political Practices Commission. If you have any questions about your advice request, you may contact Robert E. Leidigh, an attorney in the Legal Division, directly at (916) 322-5901.

We try to answer all advice requests promptly. Therefore, unless your request poses particularly complex legal questions, or more information is needed, you should expect a response within 21 working days.

Very truly yours,

A handwritten signature in cursive script that reads "Diane M. Griffiths".

Diane M. Griffiths  
General Counsel

DMG:plh  
cc: Robert Low

This letter simply seeks written confirmation of telephone advice previously rendered. Consequently, I have not written an elaborate letter.

Unfortunately, Mr. Dove misinterpreted one aspect of the advice, which was that Mr. Lee could not deduct the charitable donation as his personal income tax return.

Mr. Dove apparently understood just the opposite. Consequently, I have had to explain and correct the advice in his memorandum.