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CONSENT

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Bill No: SB 82  
Author: Seyarto (R)  
Amended: 3/14/23  
Vote: 21

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SENATE GOVERNANCE & FIN. COMMITTEE: 8-0, 3/29/23  
AYES: Caballero, Seyarto, Blakespear, Dahle, Durazo, Glazer, Skinner, Wiener

SENATE MILITARY & VETERANS COMMITTEE: 4-0, 4/24/23  
AYES: Archuleta, Grove, Alvarado-Gil, Menjivar  
NO VOTE RECORDED: Umberg

SENATE APPROPRIATIONS COMMITTEE: Senate Rule 28.8

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**SUBJECT:** Property taxation: disabled veterans' exemption: eligibility letters

**SOURCE:** Author

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**DIGEST:** This bill requires a county assessor to accept an electronically-generated letter of service-connected disability in lieu of an original letter of service-connected disability, at the discretion of the claimant, when verifying eligibility for the disabled veterans' exemption.

**ANALYSIS:**

Existing law:

- 1) Provides that all property is taxable unless explicitly exempted by the Constitution or federal law (Article XIII, Section One).
- 2) Allows the Legislature to partially or wholly exempt from property tax the value of a disabled veteran's principal place of residence if the veteran has lost two or more limbs, is totally blind, or is totally disabled as a result of a service-connected injury (Article XIII, Section Four).

- 3) Requires the taxpayer to have served in the United States Army, Navy, Air Force, Marine Corps, Space Force, or Coast Guard, and been discharged under conditions other than dishonorable to claim the exemption.
- 4) Defines “totally disabled” to mean that the USDVA or the military service from which the veteran was discharged has rated the disability at 100 percent, or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.
- 5) Provides that qualifying taxpayers can file a claim for the exemption when they receive a rating letter from the USDVA indicating a 100 percent disability rating or that the disability compensation is at the 100 percent level, so long as they provide:
  - a) Proof of the veteran's disability, which is generally a letter from the USDVA.
  - b) Proof that the character of service was under "other than dishonorable" conditions, such as a DD-214, or other letter from the USDVA indicating the character of service.

This bill:

- 1) Requires a county assessor to accept an electronically-generated letter of service-connected disability in lieu of an original letter of service-connected disability, at the discretion of the claimant, when verifying eligibility for the disabled veterans’ exemption.
- 2) Defines “letter of service-connected disability.
- 3) Makes conforming changes.

## **Background**

Recently, the Placer County Assessor’s Office noticed that some of the electronically-generated letters from USDVA they received from claimants did not include a date or the disability rating, and, as a result, instituted a policy to require the original letter to grant the claim. This bill requires a county assessor to accept an electronically-generated letter of service-connected disability in lieu of an original letter of service-connected disability to prevent the situation from occurring again.

**FISCAL EFFECT:** Appropriation: No Fiscal Com.: Yes Local: Yes

**SUPPORT:** (Verified 5/3/23)

American Legion-Department of California  
AMVETS-Department of California  
California Association of County Veterans Service Officers  
California State Commanders Veterans Council  
Military Officers Association of America-California Council of Chapters  
Vietnam Veterans Association-California State Council

**OPPOSITION:** (Verified 5/3/23)

None received

**ARGUMENTS IN SUPPORT:** According to the author, “SB-82 establishes universal standards between counties on document requirements for the Disabled Veterans Property Tax Exemption. This clarification of acceptable documents will serve to remove arbitrary barriers to well-deserved benefits for our Veterans and their families.”

Prepared by: Colin Grinnell / GOV. & F. / (916) 651-4119  
5/3/23 15:07:37

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