

SENATE THIRD READING
SB 82 (Seyarto)
As Amended March 14, 2023
Majority vote

SUMMARY

Requires a county assessor to accept an electronically generated letter of service-connected disability in lieu of an original letter of service-connected disability.

Major Provisions

- 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" as a letter from the United States Department of Veterans Affairs (USDVA) that provides a benefit summary of the claimant's service-connected disability for purposes of claiming disabled veterans' exemptions.

COMMENTS

Modernizing the qualification process: According to the author, a number of veterans have experienced frustration when certain assessors would not accept electronically generated USDVA letters for the purpose of qualifying for the disabled veterans exemption. In these instances, it was argued that a physical letter was required because digital letters created by the USDVA portal did not always include the dates and disability ratings necessary to verify the taxpayer is eligible for the exemption. This bill creates uniformity statewide by requiring a county assessor to accept an electronically generated letter of service-connected disability in lieu of an original letter of service-connected disability. However, assessors indicate that the USDVA is instituting a new system that will ensure this information is included in future electronically generated letters. As a result of this new system, this bill may not be necessary.

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."

Arguments in Support

This bill is supported by several veteran's organizations and the California Assessors' Association, which notes, in part:

Currently, part of the application process to determine eligibility for this exemption is that the veteran must submit their letters of service-connected disability in printed or paper format. SB 82 will amend [Revenue and Taxation Code Section] 205.5(f)(1) and *at the discretion of the submitter*, would also allow for the acceptance of electronically produced letters of service-connected disability. We believe it is our duty to continue to support our nation's disabled veterans and that we continue to adjust to the ever-changing times of technological advances and use them as a tool to support our communities.

Arguments in Opposition

None on file.

FISCAL COMMENTS

According to the Assembly Appropriations Committee:

Negligible costs to county assessors to accept an electronically generated service-connected disability letter in lieu of an original letter. While these costs are potentially reimbursable by the state, subject to a determination by the Commission on State Mandates, it is unlikely a county would submit a claim.

VOTES

SENATE FLOOR: 37-0-3

YES: Allen, Alvarado-Gil, Archuleta, Ashby, Atkins, Becker, Bradford, Caballero, Cortese, Dahle, Dodd, Durazo, Eggman, Glazer, Grove, Hurtado, Jones, Laird, McGuire, Menjivar, Min, Newman, Nguyen, Niello, Ochoa Bogh, Padilla, Portantino, Roth, Rubio, Seyarto, Skinner, Smallwood-Cuevas, Stern, Umberg, Wahab, Wiener, Wilk

ABS, ABST OR NV: Blakespear, Gonzalez, Limón

ASM MILITARY AND VETERANS AFFAIRS: 9-0-2

YES: Soria, Davies, Addis, Boerner, Juan Carrillo, Mathis, Petrie-Norris, Ta, Valencia

ABS, ABST OR NV: Alvarez, Muratsuchi

ASM REVENUE AND TAXATION: 10-0-1

YES: Irwin, Wallis, Bains, Grayson, Pacheco, Jim Patterson, Petrie-Norris, Ta, Valencia, Zbur

ABS, ABST OR NV: Luz Rivas

ASM APPROPRIATIONS: 15-0-1

YES: Holden, Megan Dahle, Bryan, Calderon, Wendy Carrillo, Dixon, Mike Fong, Hart, Lowenthal, Mathis, Papan, Sanchez, Soria, Weber, Wilson

ABS, ABST OR NV: Pellerin

UPDATED

VERSION: March 14, 2023

CONSULTANT: Christian Burkin / M. & V.A. / (916) 319-3550

FN: 0001319