
UNFINISHED BUSINESS

Bill No: SB 82
Author: Seyarto (R)
Amended: 8/28/23
Vote: 21

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

SENATE FLOOR: 37-0, 5/4/23 (Consent)
AYES: 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
NO VOTE RECORDED: Blakespear, Gonzalez, Limón

ASSEMBLY FLOOR: 79-0, 9/6/23 - See last page for vote

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

SOURCE: Author

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.

Assembly Amendments resolve conflicts with AB 1361 (Hoover, 2023).

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 United States Department of Veteran Affairs (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.

- 4) Contains provisions that resolve conflicts in case both this measure and AB 1361 (Hoover, 2023) are enacted.

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

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."

SUPPORT: (Verified 9/6/23)

American Legion-Department of California
AMVETS-Department of California
California Assessors Association
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 9/6/23)

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."

ASSEMBLY FLOOR: 79-0, 9/6/23

AYES: Addis, Aguiar-Curry, Alanis, Alvarez, Arambula, Bains, Bauer-Kahan, Bennett, Berman, Boerner, Bonta, Bryan, Calderon, Juan Carrillo, Wendy Carrillo, Cervantes, Chen, Connolly, Megan Dahle, Davies, Dixon, Essayli, Flora, Mike Fong, Vince Fong, Friedman, Gabriel, Gallagher, Garcia, Gipson, Haney, Hart, Holden, Hoover, Irwin, Jackson, Jones-Sawyer, Kalra, Lackey, Lee, Low, Lowenthal, Maienschein, Mathis, McCarty, McKinnor, Muratsuchi, Stephanie Nguyen, Ortega, Pacheco, Papan, Jim Patterson, Joe Patterson, Pellerin, Petrie-Norris, Quirk-Silva, Ramos, Rendon, Reyes, Luz Rivas, Rodriguez, Blanca Rubio, Sanchez, Santiago, Schiavo, Soria, Ta, Ting, Valencia, Villapudua, Waldron, Wallis, Ward, Weber, Wicks, Wilson, Wood, Zbur, Robert Rivas

NO VOTE RECORDED: Grayson

Prepared by: Colin Grinnell / GOV. & F. / (916) 651-4119
9/6/23 19:06:14

***** END *****