



Home	Bill Information	California Law	Publications	Other Resources	My Subscriptions	My Favorites
------	------------------	----------------	--------------	-----------------	------------------	--------------

**SB-667 Property taxation: disabled veterans' exemption: filing of claims.** (2021-2022)

SHARE THIS:  

Date Published: 10/01/2021 09:00 PM

**Senate Bill No. 667**

**CHAPTER 430**

An act to amend Section 277 of the Revenue and Taxation Code, relating to taxation.

[ Approved by Governor September 30, 2021. Filed with Secretary of State September 30, 2021. ]

**LEGISLATIVE COUNSEL'S DIGEST**

SB 667, Roth. Property taxation: disabled veterans' exemption: filing of claims.

Existing property tax law, pursuant to the authorization of the California Constitution, provides a disabled veterans' property tax exemption for the principal place of residence of a veteran, the veteran's spouse, or the veteran and veteran's spouse jointly, and the unmarried surviving spouse of a veteran, as provided, if the veteran is blind in both eyes, has lost the use of 2 or more limbs, or is totally disabled as a result of injury or disease incurred in military service, or if the veteran has, as a result of a service-connected injury or disease, died while on active duty in military service. Existing property tax law requires any person claiming the disabled veterans' property tax exemption to file a claim, which is required to be filed under penalty of perjury, with the assessor giving any information required by the State Board of Equalization, as provided.

This bill would authorize (1) the executor, administrator, or personal legal representative of the claimant's estate or (2) the trustee of the deceased claimant's trust assets to file a claim with the assessor in the manner described above.

By expanding the duties of local government officials relating to claims for the disabled veterans' property tax exemptions, and by expanding the crime of perjury, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: yes

**THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:**

**SECTION 1.** Section 277 of the Revenue and Taxation Code is amended to read:

**277.** (a) Any person claiming the disabled veterans' property tax exemption shall file a claim with the assessor giving any information required by the board. This information shall include, but shall not be limited to, the name of the person claiming the

exemption, the person's social security number or another personal identifying number, the address of the property, and a statement to the effect that the claimant owned and occupied the property as the claimant's principal place of residence on the lien date, or that the claimant intends to own and occupy the property as the claimant's principal place of residence on the next succeeding lien date, and proof of disability as defined by Section 205.5.

(b) The executor, administrator, or personal legal representative of the claimant's estate may file a claim with the assessor pursuant to subdivision (a).

(c) The trustee of the deceased claimant's trust assets may file a claim with the assessor pursuant to subdivision (a).

**SEC. 2.** No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution for certain costs that may be incurred by a local agency or school district because, in that regard, this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

However, if the Commission on State Mandates determines that this act contains other costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.