



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 79/102

June 12, 1979

TO COUNTY ASSESSORS:

CLASSIFICATION OF DISABLED VETERANS'
EXEMPTION CLAIMS FOR PURPOSES OF SUBVENTION

It is not sufficient that you know that a disabled veteran is 100 percent disabled, you must classify the claim of the disabled veteran (whether alive or deceased) as "injury" or "disease." We have recently reviewed numerous records submitted by surviving spouses where the reason for the disability has not been stated. The reason for death stated on the Certificate of Death is not sufficient proof as to the disability while the veteran was living. The reason for properly classifying the claim (disabled veteran) is to support the county auditor's claim for subvention money.

Subvention Schedule

1. Veteran
 - Blind - Any amount over \$5,000.
 - Injury - Any amount over \$10,000.
 - Disease - Entire exemption.
2. Surviving spouse where the veteran actually qualified—same as 1.
3. Surviving spouse where the veteran would have qualified except that he died prior to January 1, 1977—entire exemption.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:ce

November 26, 1979

- a. If the property was assessed in excess of \$10,000 in 1978, the maximum exemption would be \$10,000 based on one-time filing.
- b. If the property's indexed base year value is less than \$10,000, the 1979 full assessed value would be allowed. (The 1978 value would be indexed by 2 percent under Proposition 13.)
 - (1) If the property's base year indexed value is \$10,000 or more, the maximum \$10,000 can be allowed.

If you have allowed an exemption in excess of \$8,000, i.e., \$12,000 for late filing an original claim (where no claim was filed in 1978) for \$15,000 disabled veterans' exemption, you should make an escape assessment for the amount in excess of \$8,000.

If you have questions concerning the procedure to be followed, please contact Bill Minor, Vance Price, or Bill Grommet. Their phone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

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