



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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No. 92/78

December 7, 1992

TO COUNTY ASSESSORS:

PROPOSITION 160 - DISABLED VETERANS' EXEMPTION FOR WIDOWS OF PERSONS
WHO DIED WHILE ON ACTIVE DUTY IN THE MILITARY SERVICE

Several counties have contacted us regarding Proposition 160, which was approved by the voters on November 3, 1992. Proposition 160 amends subdivision (a) of Section 4 of Article XIII of the California Constitution to read as follows:

"(a) The home of a person or a person's spouse, including an unmarried surviving spouse, if the person, because of injury incurred in military service, is blind in both eyes, has lost the use of 2 or more limbs, or is totally disabled, or if the person has, as a result of a service-connected injury or disease, died while on active duty in military service, unless the home is receiving another real property exemption." (Underlining denotes change.)

Apparently many counties have received numerous inquiries about Proposition 160 from potential claimants who believe the exemption became effective immediately upon passage. Such is not the case. The first sentence of Article XIII Section 4 of the California Constitution states:

"The Legislature may exempt from property taxation in whole or in part: (a)" (Underlining added.)

Therefore, the benefits of Proposition 160 are not available unless or until implementing legislation is passed.

Our Exemption Unit has been advised that implementing legislation will be introduced after the first of the year. However, the effective date of any

December 7, 1992

change will not be known until such legislation is passed. We suggest you retain the name and mailing address of inquiring claimants so they can be notified for filing in a timely manner.

If you have any questions, please contact our Exemption Unit staff at (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:eh
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