



**STATE BOARD OF EQUALIZATION**

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MEMORANDUM  
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MATTHEW K. FONG  
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GRAY DAVIS  
Controller, Sacramento

May 10, 1994

BURTON W. OLIVER  
Executive Director  
No. 94/28

TO COUNTY ASSESSORS:

DISABLED VETERANS' EXEMPTION -  
DIED WHILE ON ACTIVE DUTY IN MILITARY SERVICE

In our letter to assessors no. 93/52, we discussed the expansion of the Disabled Veterans' Exemption to include the unmarried surviving spouse of a person who, as a result of a service-connected injury or disease, died while on active duty in the military service. We also noted that the implementing legislation (Chapter 140, Assembly Bill 162, Statutes of 1993) requires the Veterans Administration (VA) to determine whether an injury or disease is service connected, and, further, that the VA would provide a letter certifying such was the case.

In addition to the above, the bill extends the definition of veteran, only for purposes of the disabled veterans' exemption, to those who would have qualified as a veteran had they not died as a result of a service-connected injury or disease while on active duty. Specifically this includes:

1. A person who died while on active duty in military service, and
2. Either one of the following:
  - a) The person served in time of war. Note: The person need only serve in time of war; it is not necessary to have actually participated in any combat.
  - b) The person served in time of peace in a campaign or expedition for which a medal has been issued by Congress.

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We recently learned that VA considers a service-connected death to be **any** death incurred during active service except for death resulting from the person's fault or misconduct. A service-connected death includes death as a result of a vehicle accident (military or personal), cardiac arrest (whether on-or off-duty), suicide, or as a result of an altercation. Further, the death or event leading to death may occur during working or non-working hours, on duty or on formal leave, and nevertheless qualify as service-connected. In other words, "service-connected" means **any** death that was not caused by the person's fault or misconduct, and "during active service" means **any** time when the person is considered an active member of the military service.

We realize the above criteria results in a broad, rather than restrictive, definition of service-connected death. However, Revenue and Taxation Code Section 205.5(b)(2) provides, in relevant part:

"The Veterans Administration shall determine whether an injury or disease is service connected."

Thus, there is no question that it is the VA, not the assessor or the Board of Equalization, which determines whether a death is service-connected.

If you have questions or comments concerning this letter, please contact our Exemptions Unit at (916) 445-4982.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:kmc