

AUGUST 30, 2023, MINUTES OF THE STATE BOARD OF EQUALIZATION Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Submitted for Board Approval: September 26, 2023, Board Meeting, Agenda Item 7.

The Board Chairman convened the Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Co-Chair, Ms. Lieber, Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Co-Chair, Mr. Gaines, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen.

Purpose: To take up issues regarding the Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group for fact-finding, investigation, and potential solution. The BWG will solicit input from a broad range of stakeholders, including but not limited to state and local government agencies, County Assessors, veterans and homeowners' nonprofit organizations, and all individuals and interested parties. Upon the conclusion of all meetings, the BWG will report back to the Board with recommendations for possible actions.

Speakers: Hon. Antonio Vazquez, Co-Chair, Member, Third District; Honorable Sally Lieber, Co-Chair, Member, Second District; Honorable Ted Gaines, Member, First District; Yvette Stowers, Executive Director, BOE; Lisa Renati, Chief Deputy Director, BOE; Henry Nanjo, Chief Counsel, BOE; David Yeung, Deputy Director, BOE; Hon. Christina Wynn, President-elect, California Assessors Association and Sacramento Assessor; Hon. Jim Rooney, Amador County Assessor; Antonio Castro, Jr., Chief Appraiser on behalf of Hon. Jeffrey Prang, Los Angeles County Assessor; James Zenner, Executive Director, Military and Veterans Affairs of Los Angeles County; Dana Nichol, Consultant, Reeb & Associates; Rodger Meier, Executive Director, Veterans of Foreign Wars California; Jack Porath, Commander, American Legion Post 282-Santee.

Recommendations: Chairman Vazquez' proposed motion: That the Board should move to direct the Executive Director to develop and provide draft, updated, and comprehensive guidance on the Veterans' Organization Exemption under Section 215.1 to the Board and this workgroup as expeditiously as possible. Vice Chair Lieber's proposed motion: To request the Executive Director to work with BOE legal and property tax staff to review state and federal laws, cases, and regulations regarding nonprofit Veterans' Organizations to determine the most inclusive interpretation of the California Veterans' Organization property tax exemption that would allow Veterans Organizations to achieve their missions with minimum of restrictions.

The Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group was adjourned at approximately 3:49pm.

The foregoing minutes are adopted by the Board on 9/26/2023.