



ANTONIO VAZQUEZ
MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: February 6, 2024

To: Sally J. Lieber, Chair
Ted Gaines, Vice Chair
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Antonio Vazquez, Board Member, Third District

Re: February 22, 2024, Meeting of the Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group. Input, updates and follow-up on pending challenges and legislation; and discussion of future initiatives.

The Board agreed to reconvene the *Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Work Group* (i.e., "*Veterans' and Homeowners' Exemption Work Group*") consisting of the Board Members, the Assessors and the California Assessors' Association (CAA), and private and public sector stakeholders – including veterans', disabled veterans', and taxpayer organizations. Discussion and input by the Work Group at the February 21-22, 2024, Board Meeting will focus on follow-up of past and pending challenges and legislation, as well as future initiatives as indicated in the agenda topics below.

The Board Members have consistently made it clear that the 1.4 million veterans, 28 percent of whom are disabled veterans, and the 7.26 million homeowners who are eligible to claim an exemption on their principal residence are of great value and importance to our state. As both the BOE and the County Assessors are responsible for the statutory implementation and administration of the exemptions set aside for veterans and homeowners, we have agreed to remain vigilant in addressing all challenges, standards, and procedures encountered.


The proposed agenda topics for the Veterans', Disabled Veterans', and Homeowners' Exemption Work Group are:

1. Review and follow up on findings and continuing challenges identified regarding the individual exemptions in 2023 Work Group meetings;
<https://boe.ca.gov/meetings/pdf/2023/202309-BWG-Exempt-Rprt-2308.pdf>,
<https://boe.ca.gov/meetings/pdf/2023/202309-BWG-Exempt-Minutes-2308.pdf>

2. Discussion of pending and/or newly introduced local efforts or initiatives and legislative proposals regarding the exemptions;
3. Assessors' updates and recommendations; stakeholders' proposals for future initiatives.

Consistent with the agenda outline herein, the *Veterans' and Homeowners' Exemption Work Group* will receive input from interested state and local agencies, state legislators, veterans and disabled veterans' organizations, taxpayer organizations, and other stakeholders. Based on the information and data received, I will work with Co-Chair Gaines to prepare and present minutes and a report to the full Board and all participants for review, discussion, and ultimately Board approval, at the March 2024, Board Meeting.

Sincerely,



ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Member Antonio Vazquez
Mr. Gary Gartner, Chief Deputy, Office of Chair Sally J. Lieber
Mr. Matt Cox, Chief Deputy, Office of Vice Chair Ted Gaines
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director