



**ANTONIO VAZQUEZ**  
MEMBER  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** March 19, 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: March 19, 2024, Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Meeting.**

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. The goal is to receive input and engage in discussion at the March 19, 2024, Board Work Group meeting to focus on follow-up and updates regarding 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 Meeting are:

1. Review and follow up on findings and continuing challenges 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 or new local efforts or initiatives and statewide legislative proposals regarding the exemptions;
3. Assessors' and stakeholders' recommendations for future initiatives.

Consistent with the agenda outline, 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 Lieber to prepare and present minutes and a report to the full Board and all participants for review, discussion, and ultimately Board approval, at the April or May 2024 Board Meeting.

Sincerely,



ANTONIO VAZQUEZ, Member  
Board of Equalization, 3<sup>rd</sup> 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