



**ANTONIO VAZQUEZ**  
MEMBER, THIRD DISTRICT  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** May 13, 2026

**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: May 27, 2026, Board Meeting Item – AB 2022 (Jeff Gonzalez) Disabled Veterans’ Exemption.**

The purpose of this agenda item is to present Assembly Bill (AB) 2022 (Gonzalez) before the Board for consideration and possible support. In line with previous bills brought before the Board, this item would provide the Board Members, stakeholders, and the public with an opportunity to hear from, and ask questions of, the bill author. The Board may choose to vote to support, oppose, or remain neutral on the language in the bill presented or to request further information from the author or any speakers or from the Executive Director and management as appropriate.<sup>1</sup>

**AB 2022 (Gonzalez) Property taxation: exemption: disabled veteran homeowners.**  
[https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202520260SCA4](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202520260SCA4)

*Summary:* California law provides for various exemptions from property taxation, including the veterans’ and disabled veterans’ exemptions. This bill would expand the benefits provided under the disabled veterans’ exemption by exempting 50% of the principal residence of a veteran, the veteran’s spouse, or the veteran and spouse jointly, if the veteran is 100% disabled. In the event that the disabled veteran or unmarried surviving spouse has a household income of less than \$40,000 in the relevant assessment year, the bill would exempt 100% of the property from taxation.

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<sup>1</sup> This Memo is not a substitute for any formal legislative analysis on this bill that may be presented to the Board and the Legislature by Board of Equalization staff at a future date. Government Code Section 15600(j) prohibits Board Members from interfering with or influencing the process of “legislative analysis, revenue analysis, or any other form of technical assistance requested by the Governor or the Legislature.” A vote of support for bills from the majority of the Board Members does not, should not, and is not intended to, in any way interfere or influence the legislative analysis produced by the Board.

*Status:* AB 2022 was introduced on February 17, 2026. It was most recently heard in the Assembly Committee on Appropriations on May 13, 2026.

*Relation to the Board of Equalization:* Under the State Constitution and Revenue & Taxation Code, the BOE is responsible for the review, equalization, or adjustment of property tax assessment, including the adoption of rules and regulations regarding any exemptions from assessment throughout the State. The BOE also provides guidance and instruction to county assessors in the performance of their assessment duties. The bill is relevant to the BOE because AB 2022 would make substantive changes to the benefits available under the disabled veterans' exemption and could require BOE interpretation or guidance.

*Bill Analyses:* As of the date of this Memo, legislative analyses of the bill have been published by the Assembly Committee on Military and Veterans Affairs and the Assembly Committee on Revenue and Taxation. The bill is pending a final legislative analysis by BOE staff.<sup>2</sup>

*Fiscal Impact:* A specific revenue estimate was not available as of the date of this Memo. However, in 2025, the Board Members voted to support SB 296 (Archuleta), which also aimed to expand the disabled veterans' exemption by exempting property owned by disabled veterans. SB 296 was estimated to result in a revenue loss of \$192 million. *The impact of this bill would almost certainly be lower*, because the most recent version of AB 2022 bifurcates the changes in benefits based on income.

In the interest of providing all Board Members with the opportunity to have knowledge of legislation to be considered prior to the Board meeting at which the bills will be considered, I intend to raise this bill for formal support at the May 27, 2026 Board meeting. I fully support this bill in concept, as it provides additional support to disabled veterans who have served our country and their communities.

Sincerely,



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

Mr. Juan Flores, Chief Deputy, Office of Member Antonio Vazquez  
Mr. Douglas Winslow, 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

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<sup>2</sup> The Assembly Committee analyses are available at:

[https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill\\_id=202520260AB2022](https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill_id=202520260AB2022).