September 8, 1993

TO COUNTY ASSESSORS:

DISABLED VETERANS' EXEMPTION - ELIGIBILITY OF THE UNMARRIED SURVIVING SPOUSE OF A PERSON WHO DIED WHILE ON ACTIVE DUTY IN THE MILITARY SERVICE

On November 3, 1992, the voters approved Proposition 160 authorizing the Legislature to expand the disabled veterans' (property tax) 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. Previously a person had to have been discharged from the service to be considered a "veteran" for property tax exemption purposes.

On July 19, 1993 the enabling legislation, Assembly Bill 162, was signed into law by the Governor as Chapter 140, Statutes of 1993. This new law is effective commencing with the 1994-95 fiscal year. To implement the constitutional requirement that the cause of death be service-connected, Chapter 140 provides that the Veterans' Administration shall determine whether an injury or disease is service connected. Thus, a claimant will need to provide a letter from the Veterans' Administration certifying such to be the case.

We are presently developing the necessary revisions to Form AH 2616, Disabled Veterans' Property Tax Exemption, and its instructions and will distribute the revised forms as soon as possible.

If you have any questions concerning the law change or forms, please contact our Exemption Unit at (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division