



ANTONIO VAZQUEZ
MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: January 12, 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: **January 23, 2024, Board Meeting Item 6. – Proposal to Reconvene the Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Work Group.**

Proposal Summary.

Honorable Members, this is a proposal to reconvene the *Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Work Group* (i.e., "*Veterans' and Homeowners' Exemption Work Group*") at our February 21-22, 2024, Board Meeting and to adopt a general outline of the agenda items for the Work Group to consider. As you may recall, the Work Group consists of each Board Member, the California Assessors' Association (CAA) and private and public sector stakeholders – including veterans', disabled veterans', and taxpayer organizations to ensure that all are invited to provide input.

Background and Issue.

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. And as the agency responsible for reviewing the administration of the exemptions set aside for them and for the issuance of all related rules, regulations, guidance, and forms, we should remain vigilant to address all challenges they may encounter. In addition, we are required and accountable to report and submit data to the Governor and the Legislature regarding the nature, extent, location, and amount of these exemptions annually which report will be due within the next six months.

Proposed Outline for Reconvening the *Veterans', Disabled Veterans', and Homeowners' Exemption Work Group*.

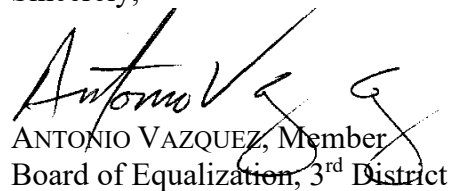
The following is the proposed outline of an agenda to guide the Work Group and limits its scope to individual exemptions only at the February meeting:

1. Review 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>,
<https://boe.ca.gov/meetings/pdf/2023/202309-BWG-Exempt-Minutes-2308.pdf>
2. Discuss pending and/or newly introduced initiatives and legislative proposals;
3. Assessors' recommendations and input.

Scheduling and Next Steps.

This proposal is to request the Board to reconvene the next *Veterans' and Homeowners' Exemption Work Group* at the February 21-22, 2024, Board Meeting, consistent with the agenda outline suggested herein, and to 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 during this Work Group meeting, I will, as Co-Chairman of the Work Group, 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