



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

**MEMORANDUM**

**Date:** April 16, 2025

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

**From:** Antonio Vazquez, Board Member, Third District

**Re:** April 29, 2025, Board Meeting Item. SCA 4 & SB 623 Bill Support.

The purpose of this agenda item is to bring back legislation which was presented by Senator Bob Archuleta for Board consideration and possible action at the March 26, 2025 Board meeting. As indicated, the Board may choose to vote to support, oppose, or remain neutral on the language in either of the bills or to request further information from the author or any speakers or from the Executive Director and management as appropriate.

At the March 26, 2025 Board Meeting, Senator Bob Archuleta presented SB 296 for Board support. The Senator provided testimony and compelling arguments in favor of SB 296, which would fully exempt from property taxation the principal residence of a veteran, the veteran's spouse, or the veteran and the veteran's spouse, jointly, if the veteran is 100% disabled, and would lay out the requirements to receive the exemption. The Senator also acknowledged that the Board has authority and a long history of administering and tracking the application of the veterans and the disabled veterans' exemptions by the county assessors. The Board ultimately voted to support SB 296.

In addition to SB 296, Senator Archuleta indicated he had introduced two other bills related to property tax relief or support for veterans and disabled veterans. These bills are:

- **SCA 4 (Archuleta) 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:* This bill would put forward a proposed constitutional amendment for voter approval to allow a dwelling that receives the veterans' exemption or the disabled veterans' exemption to also receive the homeowners' exemption. The measure would also authorize the Legislature to exempt property eligible for the veterans' exemption in an amount up to

the full value of the property. If the Legislature increases the homeowners' exemption, the measure would require that the Legislature provide the same increase in the veterans' exemption, except as limited by the full value of the property.

- *Status:* SCA 4 was introduced on February 21, 2025, and is pending assignment by the Senate Rules Committee.
- **SB 623 (Archuleta) Property Taxation: Exemption: Disabled Veteran Homeowners.**  
[https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202520260SB623](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202520260SB623)
  - *Summary:* This bill would provide that if SCA 4 is approved by voters at the statewide general election for November 3, 2026, then commencing January 1, 2025, notwithstanding that prohibition, the homeowners' exemption also applies to property on which an owner receives the veterans' exemption or the disabled veterans' exemption.
  - *Status:* SB 623 has been referred to the Committee on Revenue and Taxation and the Committee on Military and Veterans Affairs.
- *Relation to the Board of Equalization:* Under the State Constitution and Revenue & Taxation Code, the Board is responsible for the review, equalization, or adjustment of property tax assessment, including any exemptions from assessment throughout the State. SCA 4 and SB 623 would make significant changes to the homeowners', veterans', and disabled veterans' exemptions, which would result in the need for the Board to issue guidance or advice to county assessors in applying the exemptions, and to develop and approve appropriate forms, and to collect, publish and report to the Legislature all relevant data.
- *Bill Analyses:* As of the date of this Memo, both SCA 4 and SB 623 are pending legislative analyses for the 2025-26 legislative session.<sup>1</sup>
- *Fiscal Impact:* While SCA 4 and SB 623 are pending legislation, two similar bills were introduced in the 2023-24 legislative session – SCA 6 (Archuleta) and SB 871 (Archuleta), and the analyses for those bills are available for a general comparison.<sup>2</sup> In its analyses of these previous bills, the Board of Equalization estimated that SB 871 would result in a local property

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<sup>1</sup> This Memo is not a substitute for any formal legislative analysis on this bill and/or proposed constitutional amendment 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.

<sup>2</sup> The Senate Legislative Analyses for the bills from the 2023-24 Session available at: SCA 6: [https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill\\_id=202320240SCA6](https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill_id=202320240SCA6); SB 871 Analysis: [https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill\\_id=202320240SB871](https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill_id=202320240SB871)

tax revenue loss of approximately \$3.8 million annually. SCA 6, which would have authorized the Legislature to pass SB 871, would also have authorized the Legislature to exempt property eligible for the veterans' exemption in an amount up to the full value of the property. As a result, the total estimated revenue impact of SCA 6 would be \$28 million annually.<sup>3</sup> The Board estimated that it would incur administrative costs of \$37,000 in the implementing year, and \$6,000 annually thereafter.

Following Senator Archuleta's testimony on SB 296 last month, the Board did not take a vote of support on SCA 4 and SB 623 because those bills were not on the agenda. 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 these bills for formal support at the April 29, 2025 Board meeting. I fully support SCA 4 and SB 623, and I strongly believe that bills such as these will enable a common-sense policy solution to provide appropriate support to our veterans in today's economy.

Sincerely,



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

Mr. Alexander Fay, Staff Counsel, Office of Member Antonio Vazquez  
Mr. Matt Cox, Chief Deputy, Office of Chairman Ted Gaines  
Mr. Douglas Winslow, Chief Deputy, Office of Vice Chair Sally J. Lieber  
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>3</sup> The Board of Equalization Legislative Analyses for these bills are available at: SCA 6: <https://www.boe.ca.gov/0006SCA042623rd.pdf>; and SB 871: <https://www.boe.ca.gov/legdiv/pdf/871sb032223rd.pdf>