



STATE BOARD OF EQUALIZATION

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 No. 79/108

June 26, 1979

TO COUNTY ASSESSORS:

CORRECTION OF 1979 DISABLED
 VETERANS' PROPERTY TAX EXEMPTION FORM

It has come to our attention that the disabled veterans' exemption claim form is in error. The date found in line 3 c 3 should have been 1975 (instead of 1979) so that the line would properly state "Because of disease-resident of another state at time of entry into the service and a resident of California on January 1, 1975."

A main fact to be remembered is that a surviving spouse of a veteran who was a resident of another state at time of entry into the service should not be allowed a different qualifying date than would be allowed the veteran if he were still alive. There are two separate concepts that must be considered in allowing the disabled veterans' exemption, they are:

- (1) The disability that qualifies the veteran for the exemption.
- (2) The residency requirement that qualifies him.

A. DISABILITY REQUIREMENT

The veteran must have received while in military service a qualifying disability specified in Section 205.5(a) of the Revenue and Taxation Code as follows:

- (1) Blind in both eyes, or
- (2) Loss of use of two or more limbs, or
- (3) Totally disabled because of injury or disease.

Any living veteran may qualify under this section with either of the three disabilities on or after the time the exemption becomes effective. Thus, for disease, he must have the disability on or after January 1, 1979 to qualify; for injury he must have the disability on or after January 1, 1975 to qualify.

B. RESIDENCY REQUIREMENT

The following requirement is subject to a considerable amount of misinterpretation, especially when it concerns a surviving spouse of a deceased veteran.

The residency requirement is found in Section 205.5(c) of the Revenue and Taxation Code. The language in this subsection indicates that the veteran, not the surviving spouse, must have been either:

- (1) A resident of California at the time of entry into the service, or
- (2) If a resident of another state at time of entry into the service, then he must have been living and a resident of California:
 - (a) On November 7, 1972, if blind or has lost the use of two or more limbs, or
 - (b) On January 1, 1975, if totally disabled because of injury or disease.

C. QUALIFICATION OF VETERAN OR SPOUSE BY TYPE OF INJURY

1. Totally Disabled (Injury or Disease)

- a. The veteran qualifies if in addition to being a resident of California on the current lien date:
 - (1) He had the qualifying injury on or after January 1, 1975 or the qualifying disease on or after January 1, 1979 (effective dates of exemption), and
 - (2) Either:
 - a. was a resident of California at time of entry into the service, or
 - b. was a resident of California on March 1, 1975.
- b. The spouse qualifies if in addition to being a resident of California on the current lien date:
 - (1) Either:
 - a. the veteran had the qualifying injury or disease at time of death, or

- b. the veteran would have qualified with such an injury or disease except that he died prior to January 1, 1977 (for injury) or January 1, 1979 (for disease), and

(2) Either:

- a. the veteran was a resident of California at time of entry into the service, or
- b. the out-of-state veteran was a resident of California on January 1, 1975, or
- c. the surviving spouse was a resident of California on January 1, 1975. The residence requirement is met even though the veteran died prior to January 1, 1975 if the spouse was a resident on January 1, 1975.

2. Blind in Both Eyes

- a. The veteran qualifies if in addition to being a resident of California on the current lien date:

(1) He had the qualifying disability on or after November 8, 1966 (effective date of exemption), and

(2) Either:

- a. was a resident of California at time of entry into the service, or
- b. was a resident of California
 - (1) on November 7, 1972, or
 - (2) on November 8, 1966, or
 - (3) five out of nine years prior to April 15, 1974.

- b. The spouse qualifies if in addition to being a resident of California on the current lien date:

(1) Either:

- a. the veteran had the qualifying disability on or after November 8, 1966, or
- b. the veteran would have qualified with such a disability except that he died prior to January 1, 1977, and

(2) Either:

- a. the veteran was a resident of California at time of entry into the service, or
- b. the veteran was a resident of California on November 7, 1972, or November 8, 1966, or five out of nine years prior to April 15, 1974, or
- c. the surviving spouse was a resident of California on November 7, 1972. The residency requirement is met even though the veteran died prior to November 7, 1972 if the spouse was a resident on November 7, 1972.

3. Loss of Use of Two or More Limbs

- a. The veteran qualifies if, in addition to being a resident of California on the current lien date:

- (1) He had the qualifying disability on or after November 2, 1954 (effective date of the exemption), and

- (2) Either:

- a. was a resident of California at time of entry into service, or
- b. was a resident of California:
 - (1) on November 7, 1972, or
 - (2) on November 2, 1954, or
 - (3) five out of nine years prior to April 15, 1974.

- b. The spouse qualifies if, in addition to being a resident of California on the current lien date:

- (1) Either:

- a. the veteran had the qualifying disability on or after November 2, 1954, or
- b. the veteran would have qualified with such a disability except that he died prior to January 1, 1977, and

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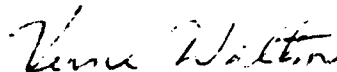
(2) Either:

- a. the veteran was a resident of California at time of entry into the service, or
- b. the veteran was a resident of California on November 7, 1972, November 2, 1954, or five out of nine years prior to April 15, 1974, or
- c. the surviving spouse was a resident of California on November 7, 1972. The residency requirement is met even though the veteran died prior to November 7, 1972 if the spouse was a resident on November 7, 1972.

If you find that the exemption has been improperly allowed in the past because of the form or other misinterpretation of the law, you should not allow the exemption for 1979-80 and subsequent years. Because of the confusing state of the law, we suggest that you not make escape assessments for past years.

Please contact William Grommet, Exemption Officer, of this division if you have any questions.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

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