



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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No. 2022/006

January 31, 2022

TO COUNTY ASSESSORS:

**DISABLED VETERANS' EXEMPTION: FILING OF CLAIMS**

Effective January 1, 2022, Senate Bill (SB) [667](#) (Stats. 2021, ch. 430) amended Revenue and Taxation Code (RTC) section 277, which provides for the filing of a claim for the disabled veterans' exemption.

Section 4(a) of article XIII of the California Constitution, which is implemented by RTC section 205.5, partially or fully exempts from property tax, the principal residence of a veteran, that is owned by the veteran or the veteran's spouse, including an unmarried surviving spouse, if the veteran is blind in both eyes, has lost the use of two or more limbs, or if the veteran is totally disabled as a result of injury or disease incurred in military service. The exemption also applies if a veteran's death is from a service-connected injury or disease, or if a veteran's death occurs while on active duty in military service. To receive the disabled veterans' exemption, RTC section 277 requires any person claiming the disabled veterans' exemption to file a claim with the Assessor, giving any information required by the State Board of Equalization.

SB 667 amends RTC section 277 to add subdivisions (b) and (c) to expand the authority to file a claim for the disabled veterans' exemption with the Assessor to include (1) the executor, administrator, or personal legal representative of a claimant's estate, or (2) the trustee of the deceased claimant's trust assets.

A copy of amended RTC section 277, with the changes noted in ~~strikeout~~/*italic* format, is enclosed. If you have any questions regarding the changes to these provisions, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:cb  
Enclosure

**Section 277 of the Revenue and Taxation Code is amended to read:**

(a) Any person claiming the disabled veterans' property tax exemption shall file a claim with the assessor giving any information required by the board. This information shall include, but shall not be limited to, the name of the person claiming the exemption, the person's social security number or another personal identifying number, the address of the property, and a statement to the effect that the claimant owned and occupied the property as ~~his or her~~ *the claimant's* principal place of residence on the lien date, or that ~~he or she~~ *the claimant* intends to own and occupy the property as ~~his or her~~ *the claimant's* principal place of residence on the next succeeding lien date, and proof of disability as defined by Section 205.5.

*(b) The executor, administrator, or personal legal representative of the claimant's estate may file a claim with the assessor pursuant to subdivision (a).*

*(c) The trustee of the deceased claimant's trust assets may file a claim with the assessor pursuant to subdivision (a).*