

**ASSEMBLY BILL**

**No. 1948**

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**Introduced by Assembly Member Knight**

February 17, 2010

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An act to amend Section 276.1 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1948, as introduced, Knight. Property taxation: disabled veterans' exemption: claim: cancellation or refund of tax.

Existing tax law provides, pursuant to the authorization of the California Constitution, for the exemption from property taxation of specified amounts of the assessed value of the home of a disabled veteran, or a veteran's spouse in the case in which the person has, as a result of a service-connected disease or injury, died while on active duty in military service, contingent upon a claim being filed, as specified. Existing law requires, if the exemption would have been available but for the claimants' failure to receive a timely disability rating from the United States Department of Veterans Affairs (USDVA), the refund or cancellation of taxes on that portion of the assessed value of the property that would have been exempt under a timely and appropriate claim, provided a claimant meets certain filing requirements, including, among others, that the claimant subsequently file an appropriate claim on the later of 30 days of receipt of the disability rating from the USDVA or on or before the next following lien date.

This bill would extend the time period the claimant has to subsequently file an appropriate claim from 30 days to 90 days of receipt of the disability rating from the USDVA.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 276.1 of the Revenue and Taxation Code  
2 is amended to read:  
3 276.1. (a) For property for which the disabled veterans’  
4 exemption described in Section 205.5 would have been available  
5 but for the taxpayer’s failure to receive a timely disability rating  
6 from the United States Department of Veterans Affairs (USDVA),  
7 there shall be canceled or refunded the amount of any taxes,  
8 including any interest and penalties thereon, subject to the  
9 provisions regarding cancellations in Article 1 (commencing with  
10 Section 4985) of Chapter 4 and the limitations periods on refunds  
11 as described in Article 1 (commencing with Section 5096) of  
12 Chapter 5, levied on that portion of the assessed value of the  
13 property that would have been exempt under a timely and  
14 appropriate claim, provided that the claimant meets both of the  
15 following conditions:  
16 (1) The claimant had an application pending with the USDVA  
17 for a disability rating and subsequently received a rating that  
18 qualifies the claimant for the disabled veterans’ exemption  
19 described in Section 205.5.  
20 (2) The claimant subsequently files an appropriate claim for the  
21 disabled veterans’ exemption described in Section 205.5 the later  
22 of ~~30~~ 90 days of receipt of the disability rating from the USDVA  
23 or on or before the next following lien date.  
24 (b) Subject to the provisions regarding cancellations and the  
25 limitations periods on refunds, the disabled veterans’ exemption  
26 applies beginning on the effective date, as determined by the  
27 USDVA, of a disability rating that qualifies the claimant for the  
28 exemption.

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