

AMENDED IN SENATE JUNE 24, 2010

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

ASSEMBLY BILL

No. 2314

Introduced by Assembly Members Block and Knight
(Coauthors: Assembly Members *Blumenfield, Conway, DeVore,*
Fletcher, Gilmore, Huffman, Jeffries, V. Manuel Perez, and Salas
***Salas, and Smyth*)**
(~~Coauthor: Senator Runner~~Coauthors: Senators *Florez and Runner*)

February 19, 2010

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

LEGISLATIVE COUNSEL'S DIGEST

AB 2314, as amended, Block. Property tax exemption: disabled veterans: procedure.

Existing law establishes a property tax exemption for disabled veterans. Existing law provides that for property for which the disabled veterans' exemption would have been available but for the taxpayer's failure to receive a timely disability rating from the United States Department of Veterans Affairs (USDVA), there shall be canceled or refunded any taxes, including any interest and penalties thereon, levied on that portion of the assessed value of the property that would have been exempt under a timely and appropriate claim, provided that the claimant meets specified conditions. These conditions are that (1) the claimant had an application pending with the USDVA and subsequently received a rating that qualifies the claimant for the disabled veterans' exemption, and (2) the claimant subsequently files an appropriate claim for the exemption 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 make these provisions applicable to property for which the disabled veterans’ exemption would have been available but the taxpayer had not yet received a disability rating from the USDVA that qualifies the claimant for the exemption. The bill would delete the first condition described above requiring the claimant to have had an application pending with the USDVA and subsequently have received a qualifying rating. The bill would also change the timeframe for which a claimant may file an appropriate claim for the exemption to 90 days of receipt of the disability rating or on or before the next following lien date.

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 the taxpayer had not yet received a disability rating from the
6 United States Department of Veterans Affairs (USDVA), there
7 shall be canceled or refunded the amount of any taxes, including
8 any interest and penalties thereon, subject to the provisions
9 regarding cancellations in Article 1 (commencing with Section
10 4985) of Chapter 4 and the limitations periods on refunds as
11 described in Article 1 (commencing with Section 5096) of Chapter
12 5, levied on that portion of the assessed value of the property that
13 would have been exempt under a timely and appropriate claim,
14 provided that the claimant files an appropriate claim for the
15 disabled veterans’ exemption described in Section 205.5 the later
16 of 90 days of receipt of the disability rating from the USDVA or
17 on or before the next following lien date.
18 (b) Subject to the provisions regarding cancellations and the
19 limitations periods on refunds, the disabled veterans’ exemption
20 ~~applies shall apply~~ beginning on the effective date, as determined
21 by the USDVA, of a disability rating that qualifies the claimant
22 for the exemption.

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