

State of California
Memorandum

Board of Equalization

To: Ms. Brenda Fleming
Executive Director

Date: April 18, 2019

From: Mr. Henry Nanjo
Chief Counsel
Legal Department



Subject: **Board Meeting, April 30, 2019**
Item G – Chief Counsel’s Rulemaking Calendar
Regulation 464, *Veterans’ Exemption*

We request your approval to place proposed changes to the above referenced property tax regulation on the Chief Counsel's Rulemaking Calendar for the April 30, 2019, Board meeting. The change renumbers the regulation to regulation number 149 to place it in the article of the property tax regulations that govern exemptions.

Currently Rule 464 is in California Code of Regulations, title 18, chapter 2, Article 4, which is titled “Change in Ownership and New Construction”. This article contains rules regarding when reassessment of property occurs under article XIII A of the California Constitution. It does not contain regulations governing the exemption of real property under Article XIII of the California Constitution. Those regulations are contained in California Code of Regulations, title 18, chapter 2, article 3, which is titled “Exemptions and Immunities”. Therefore current Regulation 464 which is a rule governing the veterans’ exemption more properly belongs in Article 3, rather than Article 4.

Based on the foregoing, staff will request the Board's authorization to make the change to the regulation under California Code of Regulations, title 1, section (Rule) 100, without the normal notice and public hearing process. The change is appropriate for processing under Rule 100 because it makes the regulations consistent with current law, and the change does not materially alter any requirement, right, responsibility, condition, prescription or other regulatory element of any California Code of Regulations provision.

Attached is a strikeout and underlined version of the regulation illustrating the proposed revision.

If you have any questions regarding this request, please let me know or contact me at (916) 323-1094.


Recommendation by:


Henry Nanjo, Chief Counsel

Approved:


Brenda Fleming, Executive Director

BOARD APPROVED
At the 4/30/2019 Board Meeting


Henry Nanjo, Acting Chief
Board Proceedings Division

cc: Ms. Lisa Thompson MIC:120
Mr. Richard Moon MIC:121
Ms. Rose Smith MIC:80

Text of Proposed Changes to

Title 18. Public Revenue

Regulation 464149. Veterans' Exemptions.

The sum of 25 percent of the taxable value of taxable assets and 100 percent of the current full cash value as defined in Revenue and Taxation Code Section 110 for non-taxable assets will determine the limitation for the veterans' property tax exemption.

Note: Authority cited: Section 15606(c), Government Code. Reference: Sections 110, 110.1, 205.1, Revenue and Taxation Code.