

740.0096

740.0096 Soldier's/Sailor's Relief Act. An undocumented vessel owned by a serviceman in California on active duty and habitually moored in a California county is not, per Title 50 United States Code Annotated, Section 574, deemed to be located in or have a situs for taxation in the state where the serviceman happens to be due to his military orders.

To be entitled to the homeowners' exemption under Article XIII, Section 3(k) of the California Constitution, the claimant must be an owner and must be living in the dwelling on the lien date as his principal residence. There is no requirement that the person claiming the exemption be a legal resident of California. Accordingly, unless it can be concluded that the property is a secondary home of the owner, the serviceman meets the requirements for the homeowners' exemption. C 9/1/77.

September 1, 1977

To be entitled to the homeowners exemption under Article XIII, Section 3(k) of the California Constitution, the claimant must be an owner, and must be living in the dwelling on the lien date as his principal residence. There is no requirement that the person claiming the exemption be a legal resident in California. Accordingly, unless it can be concluded that the property is a secondary home of the owner, it appears the claimant also meets the requirements for the exemption.

Sincerely,

Glenn L. Rigby  
Assistant Chief Counsel

GLR:po