



STATE BOARD OF EQUALIZATION

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March 21, 1991

TO COUNTY ASSESSORS:

CINDY RAMBO
Executive Director
No. 91/21

SOLDIERS' AND SAILORS' CIVIL RELIEF ACT

Beginning with the August 1990 military involvement in the Persian Gulf, and particularly since fighting commenced in Mid-January 1991, we have received numerous inquiries concerning the Federal Soldiers' and Sailors' Civil Relief Act of 1940.

This Act (a copy of the relevant section is enclosed) does not provide for an exemption from personal property taxes. Instead, it establishes tax situs of the property and thus establishes an exception to the general rule that tangible property has its tax situs at the place it is located. The taxing agencies with jurisdiction at the serviceman's domicile may tax the property if their laws so provide. This rule of tax situs is applicable whether the serviceman's domicile is California or elsewhere within the United States. Servicemen who are residents of foreign countries are subject to the same situs and property tax regulations as non-servicemen.

The Soldiers' and Sailors' Civil Relief Act does not apply to real property (land, improvements, possessory interests, mining rights, etc.) or to personal property used in or arising from a trade or business. Examples of property coming under the provisions of the Act would include mobilehomes assessed as personal property and boats and airplanes not used for business purposes.

Enclosed is a copy of form AH 261-D, Soldiers' and Sailors' Civil Relief Act Declaration. The assessor should have in his/her possession a signed declaration for each serviceman who declares situs of his or her personal property to be located elsewhere. If the serviceman is a resident of another county of this state, a copy of the signed declaration should be sent to the assessor of the county of legal residence. If the serviceman claims residency in another state, a copy of the signed declaration should be sent to the county clerk or assessor of the other state.

It should be noted that a declaration may be filed at any time without penalty or interest. However, the county or state of residence may impose escape assessments, with penalties and interest, as appropriate under their laws.

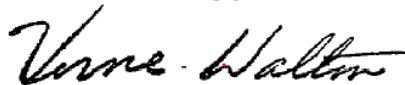
TO COUNTY ASSESSORS

-2-

March 21, 1991

If you have any questions pertaining to this subject, please contact our Exemption Unit at (916) 445-4982.

Sincerely, ..



Verne Walton, Chief
Assessment Standards Division

VW:wpc
Enclosure
AL-04A-0148F

SOLDIERS' AND SAILORS' CIVIL RELIEF ACT

Section 514 (50 Appendix U.S.C.A. 574) of the Soldiers' and Sailors' Civil Relief Act states:

- (1) "For the purposes of taxation in respect of any person, or of his personal property, income, or gross income, by any State, Territory, possession, or political subdivision of any of the foregoing, or by the District of Columbia, such person shall not be deemed to have lost a residence or domicile in any State, Territory, possession, or political subdivision of any of the foregoing, or in the District of Columbia, solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become resident in or a resident of, any other State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, while, and solely by reason of being, so absent. For the purposes of taxation in respect of the personal property, income, or gross income of any such person by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, of which such person is not a resident or in which he is not domiciled, compensation for military or naval service shall not be deemed income for services performed within, or from sources within, such State, Territory, possession, political subdivision, or District, and personal property shall not be deemed to be located or present in or to have a situs for taxation in such State, Territory, possession, or political subdivision, or district; PROVIDED, that nothing contained in this section shall prevent taxation by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia in respect of personal property used in or arising from a trade or business, if it otherwise has jurisdiction. This section shall be effective as of September 8, 1939, except that it shall not require the crediting or refunding of any tax paid prior to October 6, 1942.
- (2) "When used in this section, (a) the term 'personal property' shall include tangible and intangible property (including motor vehicles), and (b) the term 'taxation' shall include but not be limited to licenses, fees, or excises imposed in respect to motor vehicles or the use thereof: PROVIDED, that the license, fee, or excise required by the State, Territory, possession or District of Columbia of which the person is a resident or in which he is domiciled has been paid."
(Emphasis added.)

SOLDIER'S AND SAILOR'S CIVIL RELIEF ACT DECLARATION

To _____
(Assessor's Name)
Assessor of _____ County

(Assessor's Office Address)

Name of Serviceman _____

Mailing Address _____

I hereby state:

- 1. I am a person in the Armed Forces of the United States within the meaning of the Soldiers' and Sailors' Civil Relief Act (50 Appendix U.S.C.A. Sections 510-590, as amended); my rank, serial number and organization are as follows:

RANK _____ SERIAL NO. _____ ORGANIZATION _____

- 2. I am not a resident of the State of California or County of _____ and I am in this State solely by reason of compliance with military or naval orders.

- 3. My residence is in the State of _____ at:

Street Address: _____ City or Town: _____

County: _____

- 4. I last registered to vote or voted in the year ____ in the City of _____ County of _____, State of _____

- 5. I am the registered owner of an automobile: Make _____ Model _____; License No _____ registered in the State of _____ for the year _____.

- 6. I will not claim the veteran's exemption on any property in California.

- 7. I am the legal owner of the following described personal property, located in California:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

(SIGNATURE)

(DATE)