

**COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
TUESDAY, AUGUST 26, 2025**

MINUTE ORDER NO. 27

**SUBJECT: EXPANDING TAX RELIEF FOR VETERANS AND MILITARY FAMILIES BY
SUPPORTING AB 53 AND SB 623 (DISTRICTS: ALL)**

OVERVIEW

Assembly Bill 53 (AB 53) and Senate Bill 623 (SB 623), authored by Assemblymember James Ramos and Senator Bob Archuleta respectively, are important legislative proposals designed to provide targeted financial relief to veterans and their families. These bills recognize the unique sacrifices and contributions made by members of the military and aim to ease their tax burdens in two key areas: income and property.

Veterans often face distinct financial challenges, including the high cost of living and housing expenses, which can create additional hardships after their service. San Diego County is home to a large and active veteran community and supporting those who have served is vital to the region's social and economic well-being. It is in the County's best interest to ensure that veterans are able to live, work, and retire in San Diego. Currently, California is one of only five states that treat military retirement pay like ordinary income and tax it fully.

AB 53 seeks to exempt up to \$20,000 annually of military retirement pay and Survivor Benefit Plan annuities from state personal income tax for qualified military retirees and surviving spouses. This exemption aims to provide meaningful financial relief, helping veterans maintain economic stability and encouraging them to remain in the region.

In parallel, SB 623 proposes a constitutional amendment that would allow veterans and disabled veterans to claim both the homeowners' exemption and the veterans' or disabled veterans' exemption on the same property. Currently, California law prohibits stacking these exemptions, limiting the property tax relief veterans can receive on their primary residence. If approved by voters in the 2026 statewide general election, this amendment would enable qualified veterans to significantly reduce their property tax bills, easing housing cost burdens.

Together, these bills demonstrate a comprehensive approach to honoring veterans through tax policies that address both income and property tax relief. They underscore San Diego County's commitment to supporting veterans' financial security and promoting affordable homeownership.

Today's action seeks to add the County of San Diego's support to these bills, reaffirming the region's dedication to recognizing the sacrifices of veterans and enhancing their quality of life.

**RECOMMENDATION(S)
SUPERVISOR JIM DESMOND**

Direct the Chief Administrative Officer to express the County's support for Assembly Bill 53 and Senate Bill 623, consistent with Board Policy M-2.

EQUITY IMPACT STATEMENT

Veterans often face distinct challenges, including the high cost of living and housing expenses, which can create hardships after service. AB 53 and SB 623 aim to reduce tax burdens that disproportionately impact military retirees and disabled veterans, many of whom live on fixed incomes or face increased costs related to disabilities. These measures promote equity by providing meaningful financial relief and improving access to affordable housing for veterans in San Diego County.

SUSTAINABILITY IMPACT STATEMENT

Supporting AB 53 and SB 623 aligns with the County of San Diego's sustainability goals by promoting long-term financial stability, housing affordability, and community inclusion for veterans and their families. By reducing tax burdens that disproportionately affect those living on fixed incomes, these measures help build a more resilient, equitable, and veteran friendly region that values service and fosters a sustainable quality of life for the veteran community.

FISCAL IMPACT

There is no fiscal impact associated with these recommendations. There will be no change in net General Fund cost and no additional staff years.

BUSINESS IMPACT STATEMENT

N/A

ACTION:

ON MOTION of Supervisor Desmond, seconded by Supervisor Anderson, the Board of Supervisors took action as recommended.

AYES: Aguirre, Anderson, Lawson-Remer, Montgomery Steppe, Desmond

State of California)
County of San Diego) §

I hereby certify that the foregoing is a full, true and correct copy of the Original entered in the Minutes of the Board of Supervisors.

ANDREW POTTER
Clerk of the Board of Supervisors



Signed
by Andrew Potter

