



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

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No. 2024/014

May 2, 2024

TO COUNTY ASSESSORS:

ACCESSORY DWELLING UNITS

Effective March 25, 2024, the Governor signed [Senate Bill \(SB\) 477](#) (Stats. 2024, ch. 7), which makes nonsubstantive changes and reorganizes various provisions of California law regarding the creation and regulation of accessory dwelling units and junior accessory dwelling units.

As part of this reorganization, SB 477 repeals former Government Code (GC) section 65852.2, which contains a definition of "accessory dwelling unit," and former GC section 65852.22, which includes a definition of "junior accessory dwelling unit."

The definition of "accessory dwelling unit" (ADU) that was formerly in GC section 65852.2(j)(1) has not changed. This definition has been moved to a new GC [section 66313\(a\)](#) and reads:

"Accessory dwelling unit" means an attached or a detached residential dwelling unit that provides complete independent living facilities for one or more persons and is located on a lot with a proposed or existing primary residence. It shall include permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the single-family or multifamily dwelling is or will be situated. An accessory dwelling unit also includes the following:

- (1) An efficiency unit.
- (2) A manufactured home, as defined in Section 18007 of the Health and Safety Code.

Similarly, the definition of "junior accessory dwelling unit" (JADU) that was formerly in GC section 65852.22(h)(1) has not changed. This definition is now located in GC section 66313(d) and reads:

"Junior accessory dwelling unit" means a unit that is no more than 500 square feet in size and contained entirely within a single-family residence. A junior accessory dwelling unit may include separate sanitation facilities, or may share sanitation facilities with the existing structure.

These changes affect Property Tax Rule¹ (Rule) [462.520](#), *Exclusion from Change in Ownership – Intergenerational Transfers*, and Rule [462.540](#), *Change in Ownership – Base Year Value Transfers*. Rule 462.520(e)(11)(i) and (ii) and Rule 462.540(h)(3)(B) and (C) provide definitions of ADU and JADU by reference to former GC sections 65852.2 and 65852.22, respectively. These rules will be updated accordingly through the normal rulemaking process.

If you have any questions regarding Rules 462.520 or 462.540, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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¹ All references to Property Tax "Rule" or "Rules" are to sections of Title 18 of the California Code of Regulations.