

California State  
**Board of Equalization**

**Legislative Bill Analysis**

Legislative, Research & Statistics Division

[Assembly Bill 2852](#) (Mullin)

Date: May 4, 2020 (Amended)

Program: Property Taxes

Sponsor: City of Redwood City

Revenue and Taxation Code Section 202 (amended out)

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Analysis Date: May 5, 2020

***This bill, as amended, is outside the purview of the State Board of Equalization.***

**Summary of Amendments:** The **May 4, 2020** amendments eliminated the provisions that:

- Extended the Government Owned Property Exemption to an interest in real property, including a possessory interest, that is used to provide rental housing for government employees, and
- Clarified that the Public School Exemption applies to a public school or community college employee's possessory interest in such housing, whether it is newly constructed or restored, rehabilitated, renovated, or reconstructed.

*This staff analysis is provided to address various administrative, cost, revenue, and policy issues; it is not to be construed to reflect or suggest the BOE's formal position.*