



**ANTONIO VAZQUEZ**  
CHAIRMAN  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** April 11, 2023

**To:** Sally Lieber, Vice Chair  
Ted Gaines, Board Member, First District  
Mike Schaefer, Board Member, Fourth District  
Malia M. Cohen, State Controller

**From:** Antonio Vazquez, Chairman

**Re:** **April 26, 2023, Board Meeting Agenda Item: Presentation, overview, discussion, possible action on 2023 Property Tax & Related Affordable Housing Legislation.**

The purpose of this agenda item is to provide the Board with an opportunity to hear from the authors, supporters, stakeholders and County Assessors regarding various Senate and Assembly bills related to a variety of critical affordable housing, property tax assessment, change in ownership, and exemption matters. The Board may choose to vote to support, oppose, or remain neutral on the language in any bill or to request further information from any speakers or the Executive Director and managers as appropriate.

**Background**

The Board Members have committed themselves to be appropriately open in the way they acquire information relevant to the Board's duties and the manner in which key decisions are publicly made and disclosed. The Board Members are accountable to the Legislature and taxpayers for assessing and collecting the proper amount of taxes due, which by implication includes exploring, evaluating, and discussing legislative measures that may impact or affect such taxes, including assessment matters, change in ownership exclusions, tax exemptions and programs related to affordable housing. This is consistent with the underlying principle in California Constitution, article I, section 3, that the people have the right to instruct their representatives, petition government for redress of grievances, and assemble freely to consult for the common good, which includes engaging with the Board in open meetings to hear and discuss measures that may affect them.

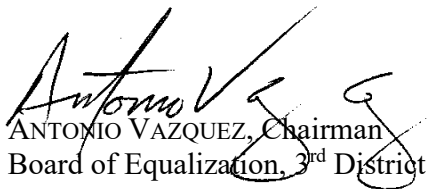
**Goal**

In the interest of accurately understanding a number of significant legislative measures currently intended to modify the property tax system, change in ownership exclusions, exemptions, or to assist in the production of affordable housing, the following Senate and

Assembly bills listed below will be addressed by the authors, sponsors, County Assessors, stakeholders and/or other interested parties. The Board may, as stated above, decide to support, oppose, or remain neutral on any bill or to request further technical information regarding the language in any bill.

- SB 20 (Rubio) Joint Powers Agreements: Regional Housing Trusts  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202320240SB20](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB20)
- SB 734 (Rubio) Property Tax: Possessory Interests  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202320240SB734](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB734)
- AB 362 (Lee) Land Value Taxation Study  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202320240AB362](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240AB362)
- SCA-4 (Seyarto) Property Taxation: Principal Residence  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202320240SCA4](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SCA4)
- AB 1492 (Alvarez) Property taxation: welfare exemption: nonprofit corporation: affordable housing cost.  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202320240AB1492](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240AB1492)

At the conclusion of the presentations received and actions taken, the Board may wish to consider suggestions for placing other property tax related bills for consideration on the agenda at the May 23-24 Board Meeting.



ANTONIO VAZQUEZ, Chairman  
Board of Equalization, 3<sup>rd</sup> District

cc: Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Chairman Antonio Vazquez  
Mr. Gary Gartner, Chief Deputy, Office of Vice Chair Sally Lieber  
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines  
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer  
Mr. Hasib Emran, Deputy State Controller  
Ms. Yvette Stowers, Executive Director  
Mr. Henry Nanjo, Chief Counsel