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TED GAINES

CHAIRMAN

CALIFORNIA STATE BOARD OF EQUALIZATION

ANTONIO VAZQUEZ

MEMBER

CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: June 5, 2025

To: Sally J. Lieber, Vice Chair
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Ted Gaines, Chairman
Antonio Vazquez, Board Member, Third District

Re: June 18, 2025, Board Meeting Item. Proposed Informational Hearing on Property Tax Implications for Construction of Modular Homes to Help Rebuilding After Disasters.

Honorable Members,

In a unified effort to tackle California's housing crisis, especially in view of California's wildfire disasters, a bipartisan group of legislators in March unveiled the *Fast Track Housing* package — a group of more than 20 bills aimed at making housing more affordable and increasing production by slashing red tape, removing uncertainty, and drastically diminishing the time needed to get new housing approved and built. The package is based on the recommendations in the [Final Report](#) of the Select Committee on Permitting Reform, chaired by Assemblymember Wicks.

Part of the purpose of this package is to expedite approvals of all housing, including modular housing that is significantly less expensive and much more time-efficient than traditional construction. Many disaster victims are desperate to rebuild, but their insurance payouts are often far less than what is needed. Many victims are also discouraged by the lengthy timeline and processes involved in obtaining permits and approvals that are typically required. Consistent with a goal of exempting environmentally friendly housing projects from lengthy reviews, the proposed legislation would substantially reduce the approval timeline for modular homes.

The alternative of modular home construction together with the possible property tax consequences that would follow deserves to be examined by this Board. We therefore propose

that an informational hearing be tentatively scheduled for a portion of the July 29, 2025, Board meeting. The purpose of the hearing would be to gather information from experts in this industry, as well as from public officials in local jurisdictions impacted by disasters. With this information, the Board would then be able to work with legislators, county assessors, and other officials to assist in meeting any challenges and addressing hurdles or take other appropriate action.

Thank you in advance for your consideration of this important matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Ted Gaines", with a stylized, cursive script.

TED GAINES, Chairman
Board of Equalization, 1st District

A handwritten signature in blue ink, appearing to read "Antonio Vazquez", with a stylized, cursive script.

ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

Mr. Matt Cox, Chief Deputy, Office of Chairman Ted Gaines
Mr. Alexander Fay, Staff Counsel, Office of Member Antonio Vazquez
Mr. Douglas Winslow, Chief Deputy, Office of Vice Chair Sally J. Lieber
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director