



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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June 30, 2025

No. 2025/019

TO COUNTY ASSESSORS:

2024 PROPERTY TAX LEGISLATION

This is a summary of 2024 legislation affecting property taxes. All bills became effective January 1, 2025, unless otherwise specified.

AB 1785 (Pacheco), Chapter 551

Amends section 7928.205 of the Government Code.

Public Record Act: Home Address Confidentiality. Extends state or local agency prohibition from publicly posting on the internet the home address and telephone number of any elected or appointed official to include both the name and assessor's parcel number associated with the home address. Defines "publicly post" to mean to intentionally communicate or otherwise make available on the internet in an unrestricted and publicly available manner.

AB 1868 (Friedman), Chapter 553

Amends section 402.1 of the Revenue and Taxation Code.

Land Use Restrictions: Affordable Housing. For real property subject to a contract with a nonprofit organization, establishes a rebuttable presumption that, at the time of purchase, an Assessor must not include the value of a deed of trust.

AB 1879 (Gipson), Chapter 217

Adds section 168.1 and amends section 441 of the Revenue and Taxation Code.

Electronic Signatures. Authorizes use of an electronic signature in lieu of a manual, facsimile, or other signature to execute a State Board of Equalization (BOE) form. Permits the Assessor to accept electronic filing of BOE forms if authenticated pursuant in a manner approved by the BOE. Allows an Assessor to charge a fee for reasonable costs associated with accepting an electronic signature. For property statement filing purposes, clarifies "postmark" for purposes of mailing via US mail and allows the use of bulk mailing services.

AB 2353 (Ward), Chapter 566

Adds section 4985.05 to the Revenue and Taxation Code.

Delinquent Payments: Welfare Exemption. For property tax installments due and payable from 12/10/2025 to 4/10/2031, provides that a property owner is not liable for delinquent payment interest or penalties levied on a property if the property owner satisfies and annually provides evidence to the tax collector of the following: (1) the property owner has submitted to the Assessor an exemption application, (2) the property received tax credits or HCD funds, and (3) facilities are in the course of construction. Requires Tax Collector to provide a list of eligible properties to the Assessor. If the Assessor deems an application ineligible for exemption, requires an Assessor to provide notice to claimant and tax collector upon receipt of the annual eligibility list.

AB 2897 (Connolly), Chapter 580

Among others, amends section 214 and 402.1 of the Revenue and Taxation Code.

Community Land Trusts. For purposes of the welfare exemption, removes contract restriction pursuant to Revenue and Taxation Code §402.1(a)(11). For purposes of the land use restriction for Community Land Trusts (CLT), extends assessment restriction to a wholly owned subsidiary of a CLT that is solely directed and managed by the CLT; for dwellings or units sold to qualified owners, requires land to be leased to qualified owner for a renewable term of 99 years. Provides double-jointed language for AB 1868 so the provision of AB 1868 are not chaptered out.

SB 477 (Housing Committee), Chapter 7, effective March 25, 2024

Among others, repeals section 65852.2 and 65852.22 and adds section 66313 of the Government Code.

Accessory Dwelling Units. Makes nonsubstantive changes and reorganizes various provisions relating to the creation and regulation of accessory dwelling units and junior accessory dwelling units.

SB 1525 (Judiciary Committee), Chapter 80

Among others, amends sections 242, 17144.8, 23301, 23305a, and 23610.5 of the Revenue and Taxation Code.

Maintenance of the Codes. Makes nonsubstantive changes in various provisions of the law. Relating to the space flight exemption, corrects a misspelled word.

SB 1527 (Revenue and Taxation Committee), Chapter 498, effective September 22, 2024

Amends section 155.20 and 237 of the Revenue and Taxation Code.

Low Value Ordinance. Extends the sunset date of the possessory interests \$50,000 limitation from 1/1/25 to 1/1/30. Includes uncoded language that states Assessors of counties with low value ordinances shall report data to the BOE to be posted on BOE's website.

Tribal Housing Exemption. For property that has received low-income housing tax credits, extends exemption to limited partnership that includes a federally recognized Indian tribe or its tribally designated housing as the sole general partner.

These bills and their analyses may be viewed from the California State Legislature's website at <http://leginfo.legislature.ca.gov/#>. The BOE's legislative bill analyses may be viewed from our website at [All Property Tax Legislative Analyses 2023-2024 Session](#).

If you have any questions regarding the application of these measures, 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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