California State
Board *of* Equalization

Legislative Bill Analysis

Senate Bill 911 (Becker)
Date: June 1, 2026 (Amended)
Program: Property Taxes
Revenue and Taxation Code sections 408 and 480.4; Civil Code section 1102.19
Effective: January 1, 2027

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Summary:

Senate Bill (SB) 911 requires a property buyer in designated areas to disclose whether they have an obligation to show proof of compliance with certain defensible space requirements in very-high- or high-fire-risk areas within one year of the date of the close of escrow on the Preliminary Change of Ownership Report (PCOR). SB 911 requires County Assessors to make available to the California Department of Forestry and Fire Protection (CAL FIRE) and local fire agencies the name of the transferee and the property address of transferees in these areas.

Adds CAL FIRE and local fire agencies to the list of entities authorized to access specified documents of County Assessors as outlined in Revenue and Taxation Code (RTC) section 408.

Amends RTC 480.4 to require the PCOR to include a question specifying whether the property is located in a very-high- or high-fire-risk severity zone.

Fiscal Impact Summary: Minor administrative costs to BOE. Significant projected costs to County Assessors. No revenue impact.

Existing Law: Under existing RTC section 480.3, County Assessors and recorders are required to make available, without charge and upon request, a PCOR form, which transferees of real property are required to complete and authorized to file with the recorder concurrent with the recordation of any document affecting a change in ownership.

RTC section 480.4 (a) requires the PCOR to provide information relative to the transfer, including, but not limited to, a description of the property, the parties to the transaction, the date of acquisition, the amount, if any, of the consideration paid for the property, whether paid in money or otherwise, and the terms of the transaction. This section also prohibits the PCOR from including any question that is not germane to the assessment function.

Subsection (b) of RTC 480.4 requires the BOE, after consultation with the California Assessors' Association and interested parties, to prescribe the PCOR for the purpose of maintaining statewide uniformity in the contents of the report.

Under RTC section 408, except as otherwise specified, any information and records in the Assessor's office that are not required by law to be kept or prepared by the Assessor, Disabled Veterans' Exemption claims, and Homeowners' Exemption claims are not public documents and shall not be open to public inspection.

Proposed Law: This bill would require a County Assessor to make available to CAL FIRE and to local fire agencies the property address of any property and name of the transferee for which the transferee indicated on the PCOR that the property is located in a very-high- or high-fire-risk severity zone and that the transferee has an obligation to obtain documentation of compliance within one year of the date of the close of escrow pursuant to that written agreement. The bill amends Civil Code section 1102.19 and RTC section 408 to add this new requirement.

SB 911 provides that when a written agreement is executed pursuant to Civil Code section 1102.19 between a seller and buyer of real property, the buyer shall disclose whether they have an obligation to obtain documentation of compliance with specified defensible space requirements within one year of the date of the close of escrow on the PCOR filed pursuant to RTC section 480.3.

Amends RTC section 408 to add CAL FIRE and local fire departments and fire protection districts to the list of entities authorized to access and examine specified records of County Assessors.

Amends RTC 480.4 to require the PCOR referenced in RTC 480.3 to include a question specifying whether the property is located in a very-high or high-fire-risk severity zone, as identified by the State Fire Marshal pursuant to Section 51178 of the Government Code or Article 9 (commencing with section 4201) of chapter 1 of part 2 of division 4 of the Public Resources Code, and, if so, whether the buyer has an obligation to obtain documentation of compliance within one year of the date of the close of escrow pursuant to a written agreement executed pursuant to subdivision (b) of section 1102.19 of the Civil Code.

If CAL FIRE or the local fire department has not received documentation of compliance, or otherwise certified compliance within one year of the date of the close of escrow, then CAL FIRE or the fire department shall conduct an inspection at the property.

Background: Effective January 1, 2010, RTC sections 480.3 and 480.4 were amended to delete specific content of the PCOR in statute and instead provide that the BOE prescribe the form after consultation with the California Assessors' Association and interested parties, consistent with the provisions for most other BOE-prescribed forms. This provision was intended to allow modifications and improvements to the PCOR without the need for a legislative change.

Commentary:

The PCOR is not mandatory. The PCOR is not a mandatory form and adding additional elements may make its filing less likely. While an assumption can be made that most taxpayers file the PCOR at the time of recording the deed, RTC 480.3 says that the PCOR shall be completed but **may** be filed with the recorder. If it is not filed, the recorder can charge an additional recording fee of $20. If the intent is to require all sellers in wildfire risk areas to report, adding a question on the PCOR does not necessarily accomplish that goal.

Additionally, while RTC section 480.3 allows the filing of the PCOR at the time of recording a document that evidences a change in ownership, it does not describe a process for the filing of the PCOR at another time. Also, no penalty is in place if a transferee does not file the PCOR when subsequently sent by a County Assessor.

Administrative Issues. SB 911 requires Assessors to make available the address and transferee information to certain fire authorities but does not specify how. This administrative burden may be substantial.

California Assessors' Association (CAA) Concerns. CAA argues that this bill's proposed use of the PCOR is inappropriate because it is an administrative document designed to be used exclusively to determine potential reassessments and their value. CAA notes that the PCOR contains confidential taxpayer information legally protected from public disclosure. As a general matter, state law guards against the disclosure of such information to encourage full and accurate disclosures and to promote taxpayer confidence that their information will only be used for proper administrative purposes.

CAA has suggested an alternative notice mechanism for this bill. Specifically, they are requesting amendments to establish a separate standalone document that could be recorded concurrently with the sale or purchase of real property. This document, in turn, would be available to CAL FIRE and local fire agencies to provide the required notice contemplated by this bill. While this solution would seem to accomplish this bill's intent without further expanding the disclosure of confidential taxpayer information, Committee staff is informed that the California Association of Realtors would oppose any such approach.

The issue remains the appropriate method to provide high-fire-risk information while protecting confidential taxpayer information.

Costs: The estimated administrative costs for the BOE are $3,000 in 2026/27 and $3,000 in 2027/28, which includes issuing a new LTA reflecting the new requirement.

However, of particular note, the CAA is forecasting significant costs and compliance concerns.

Revenue Impact: None