

[Assembly Bill 2890](#) (Ting)

Date: May 1, 2018 (Amended)

Program: Property Taxes

Sponsor: Author

Government Code Sections 65852.2 and 65852.22

Effective: January 1, 2019

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Summary: Relates to lot size and permit applications of an accessory dwelling unit or a junior accessory dwelling unit.

Summary of Amendments: Related to property taxation, the **March 22, 2018** amendments provide that an accessory dwelling unit or a junior accessory dwelling unit on a single-family lot (1) will be valued for property tax purposes based exclusively on the value of the ministerial permit (GC section 65852.2(a)(7)), and (2) will not trigger a reassessment of the value of the underlying land or other structures on the property. The **April 12, 2018** amendments separate the valuation provisions of an accessory dwelling unit and a junior accessory dwelling unit into two separate sections (GC sections 65852.2(i) and 65852.22(h)). The **May 1, 2018** amendments delete the property tax assessment provisions from this bill.

Commentary: This bill, as amended, is no longer within the scope of responsibility of the Board of Equalization.