



ANTONIO VAZQUEZ  
MEMBER, THIRD DISTRICT  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** March 12, 2025

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

**From:** Antonio Vazquez, Board Member, Third District

**Re:** **March 26, 2025, Board Meeting Items. March 2025 Legislative Agenda Discussion and Possible Action.**

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 property taxation, affordable housing, insurance, and/or relevant disaster relief/recovery issues. 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 from 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 taxes and/or exemptions related to affordable housing, property taxation, and relevant disaster relief proposals. 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 promote, increase, and/or assist in disaster relief or recovery efforts related to real property, insurance, property taxation, and the production of affordable housing, the following Senate and Assembly bills listed below will be raised for Board consideration by the authors, sponsors, 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 663 (Allen) Winter Fires of 2025: Real Property Tax: Exemptions and Reassessment.**

[https://leginfo.legislature.ca.gov/faces/billStatusClient.xhtml?bill\\_id=202520260SB663](https://leginfo.legislature.ca.gov/faces/billStatusClient.xhtml?bill_id=202520260SB663)

This bill would extend deadlines for filing claims and for reconstruction of damaged or destroyed properties, ease administrative burdens for county assessors, and provide property tax-related relief to victims of the wildfires which started in Los Angeles on January 7, 2025. As the Board is constitutionally charged with the duties to oversee and provide guidance to county assessors, SB 663 is highly relevant and may require additional Board guidance and oversight in the implementation of its provisions.

- **SB 296 (Archuleta) Property Taxation: Exemption: Disabled Veteran Homeowners.**

[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202520260SB296](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260SB296)

This bill would primarily exempt from property taxation the principal residence of a veteran, the veteran's spouse, or the veteran and the veteran's spouse, jointly, if the veteran is 100% disabled, and would lay out the requirements to receive the exemption. As the bill would apply statewide and the Board's duties include the oversight and equalization of county assessment practices including property tax exemptions, SB 296 could require additional Board guidance in the application of its provisions across the state's 58 counties.

- **SB 56 (Seyarto) Disabled Veterans Exemption: Household Income.**

[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202520260SB56](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260SB56)

This bill would exclude service-connected disability payments, as defined, from the definition of household income for the purposes of determining whether an individual is eligible for the disabled veterans' exemption. As with SB 296 and SB 23 above, because the bill would apply statewide and implicate the Board's duties of oversight and guidance of Assessors, this bill is appropriate for consideration.

- **AB 317 (Jackson) First Time Homeowner Dream Act.**

[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202520260AB317](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260AB317)

This bill would establish incentives for the development of housing targeted towards first time home buyers through a CEQA exemption for qualified projects as well as a property tax

deferral system for properties of a specified size and cost until a change in ownership occurs. As the bill would apply statewide and the Board's duties include the oversight and equalization of county assessment practices, AB 317 would likely require additional Board guidance in the application of its provisions across the state's 58 counties.

- **AB 245 (Gipson) Property Taxation: Application of Base Year Value: Disaster Relief.**  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202520260AB245](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260AB245)

This bill would extend the deadline by which a damaged or destroyed property must be rebuilt in order to qualify for relief under Revenue and Taxation Code section 70.5 from five years to eight years, for victims of the wildfires which started in Los Angeles County on January 7, 2025. As the Board is constitutionally charged with the duties to oversee and provide guidance to county assessors, AB 245 could require additional guidance and oversight in the implementation of its provisions.

- **AB 226 (Calderon) California FAIR Plan Association.**  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202520260AB226](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260AB226)

This bill would authorize the FAIR Plan, if granted prior approval from the Insurance Commissioner, to request emergency bonds from the California Infrastructure and Economic Development Bank and would establish a process by which such bonds could be issued and repaid in order to increase liquidity and the claims-paying capacity of the FAIR Plan. The Board is constitutionally charged with the assessment of taxes on insurers. Although the Board has contracted for the administration of that tax with the California Department of Tax and Fee Administration, major legislation such as this could impact insurance industry assessments and their appeals in California for which the Board is accountable and is therefore a necessary and appropriate subject matter for the Board's consideration.

- **California Assessor's Association (CAA) Legislative Agenda (Multiple Bills).**

The Board is constitutionally charged with the oversight and equalization of assessment practices across California and is the state agency with the constitutional authority both to provide direct guidance to all Assessors and to enact regulations to implement property tax related statutes and constitutional provisions. The Board also meets with the CAA annually to engage with the Assessors on issues of mutual interest. Consequently, it is appropriate that the Board hear from the CAA on current legislation which it is sponsoring, supporting, or tracking. It is important for the Board to deepen its understanding of the legislative issues and concerns addressed in each bill, and to consider whether it wishes extend support to any of the bills or to otherwise engage in collaborative solutions with the Assessors.

At the conclusion of the presentations received and actions taken, the Board may wish to consider suggestions for placing other relevant bills on the agenda for presentation, discussion, and possible action at the April Board meeting.

Sincerely,



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

Mr. Alexander Fay, Staff Counsel, Office of Member Antonio Vazquez  
Mr. Matt Cox, Chief Deputy, Office of Chairman Ted Gaines  
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