



**ANTONIO VAZQUEZ**  
MEMBER, THIRD DISTRICT  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** May 13, 2026

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

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

**Re: May 27, 2026, Board Meeting Item – AB 1971 (Bennett) Exclusion from Reassessment for a Home Hardening Retrofit Improvement.**

The purpose of this agenda item is to present Assembly Bill (AB) 1971 (Bennett) before the Board for consideration and possible support. In line with previous bills brought before the Board, this item would provide the Board Members, stakeholders, and the public with an opportunity to hear from, and ask questions of, the bill author. The Board may choose to vote to support, oppose, or remain neutral on the language in the bill presented or to request further information from the author or any speakers or from the Executive Director and management as appropriate.<sup>1</sup>

**AB 1971 (Bennett) Property Tax: exclusion from reassessment: home hardening retrofitting improvements.**

[https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202520260SCA4](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202520260SCA4)

*Summary:* This bill would require the State Board of Equalization (BOE) to clarify that a home hardening retrofitting improvement, as defined, to an existing structure is considered nonassessable repair and maintenance, provided that the improvement does not add square footage, change the property's use, include structural reconfigurations, or include substantial rehabilitation. This clarification from the BOE would encourage property owners to increase the wildfire resiliency of their properties by providing certainty about the kinds of improvements which can be made without triggering reassessment.

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<sup>1</sup> This Memo is not a substitute for any formal legislative analysis on this bill that may be presented to the Board and the Legislature by Board of Equalization staff at a future date. Government Code Section 15600(j) prohibits Board Members from interfering with or influencing the process of "legislative analysis, revenue analysis, or any other form of technical assistance requested by the Governor or the Legislature." A vote of support for bills from the majority of the Board Members does not, should not, and is not intended to, in any way interfere or influence the legislative analysis produced by the Board.

*Status:* AB 1971 was introduced on February 13, 2026. It was most recently amended on April 22, 2026 and re-referred to the Assembly Committee on Appropriations on April 23, 2026.

*Relation to the Board of Equalization:* Under the State Constitution and Revenue & Taxation Code, the BOE is responsible for the review, equalization, or adjustment of property tax assessment, including the adoption of rules and regulations regarding any exemptions and exclusions from assessment throughout the State. The BOE also provides guidance and instruction to county assessors in the performance of their assessment duties. AB 1971 would require the BOE to clarify assessment practices and rules relating to home hardening retrofitting improvements and is therefore highly relevant to the Board's purview.

*Bill Analyses:* As of the date of this Memo, the Assembly Committee on Revenue and Taxation has published legislative analyses on previous versions of the bill, and the bill is pending a legislative analysis by the BOE staff.<sup>2</sup>

*Fiscal Impact:* While there is no available formal fiscal impact analysis as of the date of this Memo, it does not appear that there would be a significant impact on revenue because the bill requests clarification of existing law.

In the interest of providing all Board Members with the opportunity to have knowledge of legislation to be considered prior to the Board meeting at which the bills will be considered, I intend to raise this bill for formal support at the May 27, 2026, Board meeting. I fully support this bill in concept, as it provides clarity and certainty to property owners who wish to protect their homes against wildfires.

Sincerely,



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

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

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<sup>2</sup> The Assembly Committee analyses are available at:  
[https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill\\_id=202520260AB1971](https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill_id=202520260AB1971).