ANTONIO VAZQUEZ

MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: June 10, 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: June 24, 2026, Board Meeting Item – AB 2089 (Ward) Bill Support.

The purpose of this agenda item is to present Assembly Bill (AB) 2089 (Ward) 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 and sponsor. 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.[1]

AB 2089 (Ward) Property taxation: welfare exemption: filing of claims.
https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260AB2089

Summary: Existing law provides for various exemptions from property taxation, including the welfare exemption, for property used exclusively for specified purposes, including affordable housing as defined, and that is owned or operated by certain types of nonprofit entities. Existing law also establishes procedures for claiming the welfare exemption, including requiring the annual filing of a claim for the exemption with the county assessor, as provided. This bill would 1) authorize the county assessor to accept electronic signatures for materials necessary to claim, maintain, or otherwise receive the welfare exemption; and 2) would require, as provided, every county to release all forms related to the annual recertification of tenant income necessary to receive the welfare exemption by November 15 of each calendar year prior to the due date for the forms. The goal of these provisions would be to improve the efficiency of the welfare exemption approval process.

[1] 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.

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Status: AB 2089 was introduced on February 18, 2026. It passed out of the Assembly on May 18, 2026, and as of the date of this Memo the bill has been referred to the Senate Committee on Revenue and Taxation.

Relation to the Board of Equalization: The Revenue & Taxation Code provides that the welfare exemption from property taxation is co-administered by the BOE and county assessors. The BOE certifies that a particular entity qualifies for the welfare exemption, and the county assessor grants approval of the exemption based on the use of the property. The BOE also provides guidance and instruction to county assessors in order to ensure the equalization of property tax assessment throughout the State. This bill is relevant to the BOE because it would make changes with the goal of improving the welfare exemption approval process, which could require additional BOE interpretation or guidance.

Bill Analyses: As of the date of this Memo, legislative analyses of the bill have been published by the Assembly Committees on Housing and Community Development, Revenue & Taxation, and Appropriations. The bill is pending a final legislative analysis by BOE staff.[2]

Fiscal Impact: A specific revenue estimate was not available as of the date of this Memo. However, prior to passage out of the Assembly, the legislative analysis noted that costs associated with AB 2089 would likely be absorbable by the counties, which would be required to release income recertification forms by November 15, and the BOE, which would be required to timely release forms so county assessors can meet the deadline established by this bill.

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 June 24, 2026 Board meeting. I fully support this bill in concept, as it is a step in the right direction to expedite and improve the welfare exemption approval process for affordable housing developers.

Sincerely,

ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd 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

[2] The Assembly Committee analyses are available at:
https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill_id=202520260AB2089.

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