State Board of Equalization
October 28, 2026 Board Meeting – Item 5
Written Comment – Hon. Christina Wynn, Assessor, Sacramento County

Thank you to Member Vazquez for the opportunity to provide comments, and for his leadership of the Assessor and AAB Issues Work Group. I appreciate the time the Work Group has devoted to the practical challenges facing assessors, assessment appeals boards, and taxpayers.

I plan to provide these written comments and do not anticipate providing remarks at either the October 28 Board meeting or the October 29 Annual Meeting with Assessors.

My comments are focused on Topic 4 and the continuing administrative and taxpayer challenges associated with Proposition 19, particularly the parent-child and grandparent-grandchild inheritance provisions.

I support the recommendation that future Board Members continue to actively monitor Proposition 19 implementation and work with county assessors and other stakeholders to identify solutions. Although assessors have now had several years of experience administering Proposition 19, significant challenges remain.

One of the most difficult issues continues to be the requirement for an eligible transferee to establish the inherited property as their principal residence within one year of the date of transfer. This can be particularly challenging following the death of a family member, when heirs may simultaneously be dealing with probate or trust administration, property repairs, family decisions, and the many other matters associated with settling an estate.

SB 288 represented an effort to address one aspect of this problem by providing relief in certain probate situations, recognizing that the probate process can interfere with an heir's ability to satisfy Proposition 19's one-year requirement. Unfortunately, that legislation failed to pass. Its consideration nevertheless highlighted a fundamental challenge: while statutory and administrative changes can improve implementation, the one-year principal residence requirement originates in Proposition 19 itself. A comprehensive solution to some of these issues may ultimately require an amendment to Proposition 19.

In the meantime, public education remains critical. Many heirs do not become aware of the one-year occupancy requirement, the filing requirements, or the potential property tax consequences until after the transfer has occurred and the one-year period is already running. Assessors can and do provide information to the public, but there is an opportunity for greater statewide education and earlier notification regarding these time-sensitive requirements. I would encourage the Board to continue exploring ways to make this information available to taxpayers earlier and more consistently.

Another area that warrants further attention is prospective relief. While prospective relief is available, its effective date can be affected by the timing of the required filing of both the

Proposition 19 claim and the Homeowners' Exemption claim. If the initial filing deadlines are not met prospective relief is available. However, this delay in filing creates an "assessment gap" in which the property is reassessed from the date of inheritance until the date the transferee becomes eligible for relief based upon the required filings. The result can be a significantly higher property tax bill for that interim period, even though the heir ultimately establishes the property as their principal residence and otherwise qualifies for the exclusion.

There may be administrative opportunities to reduce this problem. One option worth exploring would be modifying the Proposition 19 claim form to incorporate the information necessary to also claim the Homeowners' Exemption, thereby eliminating the need to file a separate Homeowners' Exemption. Much of the information required for the Homeowners' Exemption filing is already included as part of the Proposition 19 application. A more integrated filing process could simplify compliance for taxpayers and help avoid unintended consequences resulting from the timing of two separate claims.

I would suggest that the final recommendation under Topic 4 expressly recognize these issues. For example:

"Board Members should continue to identify and support administrative, legislative, and, where appropriate, constitutional solutions to reduce Proposition 19 administrative burdens and unintended taxpayer consequences, including issues relating to the one-year principal residence requirement, probate, prospective relief and associated filing requirements. The Board should also continue to explore opportunities to improve statewide taxpayer education and simplify the filing process where possible."

I appreciate Member Vazquez including these issues in the Work Group's final report. Continued attention by the Board will be important as assessors work to administer Proposition 19 consistently while helping taxpayers understand requirements that can have substantial and lasting consequences.

Thank you again for the opportunity to provide comments.

Christina Wynn

Sacramento County Assessor