

State of California

Statutes of Interest for County Treasurer-Tax Collectors 2024



Malia M. Cohen

California State Controller's Office



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

December 16, 2024

SUBJECT: Statutes of Interest for County Treasurer-Tax Collectors

Dear Treasurer-Tax Collectors and Staff:

I am pleased to present the 2024 *Statutes of Interest for County Treasurer-Tax Collectors* booklet. This publication provides pertinent information on significant statutory code changes as a result of legislation enacted in 2024 that may impact your operations.

The booklet details the bills that have been signed by the Governor which detail amendments, repeals, and additions to code. Please be aware that most changes will take effect on January 1, 2025. Consequently, language will not be updated on the California Legislative Information website (www.leginfo.legislature.ca.gov), until January 2025.

You may view, save, or print this publication from the State Controller's Office webpage at https://www.sco.ca.gov/ardtax_soifiles.html.

If you have any questions, please contact the Tax Programs Unit by email at propertytax@sco.ca.gov.

Sincerely,

(Original signed by)

JENNIFER MONTECINOS
Manager
Tax Administration Section

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Enacted Legislation

AB 1785 California Public Records Act.
Chapter 551
Effective Date 1/1/2025

Description: This bill prohibits a state or local agency from publicly posting, the home address, telephone number, or both the name and assessor parcel number associated with the home address of any elected or appointed official on the internet without obtaining the written permission of that individual. "Publicly post" means to intentionally communicate or make available the information on the internet in an unrestricted and publicly available manner.

Codes Affected: An act to amend Section 7928.205 of the Government Code, relating to public records.

AB 1853 San Joaquin Regional Transit District: meetings: surplus money investments.
Chapter 216
Effective Date 1/1/2025

Description: This bill revises the investments in which the district can invest surplus funds to include its own debt obligations, the San Joaquin County Treasury Investment Pool, and any investment that a local agency can place funds pursuant to California law. If the SJRTD uses this last option, the surplus funds must be invested pursuant to prudent investment standard and other restrictions contained in specified provisions of the Government Code. This is similar to the flexibility allowed by the Alameda and Contra Costa Transit Districts.

Codes Affected: An act to amend Sections 50087, 50205, 50206, 50207, and 50208 of the Public Utilities Code, relating to transportation.

AB 1868 Property taxation: assessments: affordable housing.
Chapter 553
Effective Date 1/1/2025

Description: This bill requires assessors to rebuttably presume that a property's value does not include specified contracts that ensure compliance with the affordability provisions of a Habitat for Humanity property. The value of the property to the owner is less than its value on the open market because of the covenant restrictions. However, the covenant restrictions and other contract terms can vary significantly from development to development, and purchaser to purchaser, as Habitat must ensure the price both is affordable to the purchaser and satisfies Habitat's development costs. Thus, assessors would have flexibility to assess property in the manner they see fit, as this bill provides greater consistency in the assessment of Habitat properties across counties.

Codes Affected: An act to amend Section 402.1 of the Revenue and Taxation Code, relating to taxation.

AB 1879 Property taxation: filing.
Chapter 217
Effective Date 1/1/2025

Description: This bill establishes that if a county assessor authorizes the submission of a State Board of Equalization form using electronic media, the taxpayer may execute the form by electronic signature if certain requirements are met. This bill seeks to increase governmental efficiency by removing the requirement for a "wet signature" for documents submitted to County Assessor's offices, and instead allow County Assessor's offices to accept an electronic signature.

Codes Affected: An act to amend Section 441 of, and to add Section 168.1 to, the Revenue and Taxation Code, relating to property taxation.

AB 2202 Short-term rentals: disclosure: cleaning tasks.
Chapter 510
Effective Date 1/1/2025

Description: This bill requires property owners to include in short-term lodging advertisements and listing any additional fees or charges that they will add to the total price of the stay if a guest fails to perform certain cleaning tasks. This bill also requires platforms that advertise or list places of short-term lodging for rent to disclose any additional fees or charges, or other penalty, that will be imposed by either the property owner or platform if a guest fails to perform certain cleaning tasks and an explicit description of cleaning tasks required by both the property owner and platform, if any. The disclosure must be in a notice that is affirmatively acknowledged by the guest before they reserve a stay at the advertised or listed place of short-term lodging.

AB 2353 Property taxation: welfare exemption: delinquent payments: interest and penalties.
Chapter 566
Effective Date 1/1/2025

Description: This bill provides that a property owner is not liable for interest or penalties, and prohibits the tax collector from taking or continuing any collection action, with respect to ad valorem property taxes levied upon a property if, annually while receiving the benefit, the facilities are in the course of construction, and the property owner supplies evidence to the tax collector that the property owner has submitted to the county assessor an application for an exemption pursuant to the partial welfare exemption, and that the property received a specified reservation of tax credits or award of funds. The bill requires the tax collector to provide the list of eligible properties to the assessor. The bill requires an assessor to provide specified notice to a taxpayer if the assessor deems an application ineligible for exemption. The bill provides that any bill, notice of deficiency, or other routine communication sent to the taxpayer from the tax collector does not constitute a collection action under the bill's provisions.

Codes Affected: An act to add Section 4985.05 to the Revenue and Taxation Code, relating to taxation.

AB 2455 Whistleblower protection: state and local government procedures.

Chapter 568

Effective Date 1/1/2025

Description: This bill authorizes a city, county, or city and county auditor or controller to maintain a whistleblower hotline to receive calls from persons who have information regarding improper governmental activity, and recasts information regarding fraud, waste, or abuse by local government employees as improper governmental activity. The bill authorizes a city or county auditor or controller, or auditor's or controller's designee, to conduct an investigative audit of the matter upon receiving specific information that an employee or local government has engaged in a fraud, waste, or abuse or improper governmental activity. The bill also requires the identity of the individual or individuals reporting the fraud, waste, or abuse and the subject employee or employees to be kept confidential.

Codes Affected: An act to amend Sections 8547.2, 8547.5, 8547.7, and 53087.6 of the Government Code, relating to whistleblower protection.

AB 2618 Surplus funds: investment.

Chapter 239

Effective Date 1/1/2025

Description: This bill extends, until January 1, 2031, the authority for a local agency to invest up to 50% (rather than 30%) of its surplus funds in deposits at a commercial bank, savings bank, savings and loan association, or credit union. This measure will maintain flexibility for local agencies and banks as they work together in managing local agency funds and in serving their communities.

Codes Affected: An act to amend Section 53601.8 of the Government Code, relating to local government.

AB 2897 Property tax: welfare exemption: community land trusts.

Chapter 580

Effective Date 1/1/2025

Description: This bill amends the definition of community land trust to extend these requirements to a wholly owned subsidiary of the trust that is solely directed and managed by the trust. The bill recasts the requirement that specified land owned by the nonprofit corporation be leased to the qualified owner for a term of 99 years, to instead require the land either be leased to the qualified owner for a term of 99 years or sold to qualified owners for the convenient occupation and use of that dwelling or unit subject to affordability restrictions. The primary purpose of the bill is to create and maintain permanently affordable single-family or multifamily residences.

Codes Affected: An act to amend Section 2924p of the Civil Code, to amend Section 64702 of the Government Code, to amend Sections 50650.5, 50720.2, and 50720.4 of the Health and Safety Code, and to amend Sections 214 and 402.1 of the Revenue and Taxation Code, relating to housing.

AB 3108 Business: mortgage fraud.

Chapter 517

Effective Date 1/1/2025

Description: This bill would prohibit the filing of any document with the recorder of any county that the person knows to contain, instead, a material misstatement, misrepresentation, or omission. This bill also provides that a mortgage broker or person who originates a loan commits mortgage fraud if, with the intent to defraud, the person takes specified actions relating to instructing or deliberately causing a borrower to sign documents reflecting certain loan terms with knowledge that the borrower intends to use the loan proceeds for other uses. The bill aims to prevent situations when a lender tricks or otherwise deceives a homeowner into taking out a high-cost, short-term loan that is supported by improper or misleading documentation.

Codes Affected: An act to amend Section 4973 of the Financial Code, and to amend Section 532f of the Penal Code, relating to business.

AB 3134 Property taxation: refunds.

Chapter 922

Effective Date 1/1/2025

Description: This bill contains five elements making various modifications to the process for claiming and issuing refunds. First, for cancelled taxes resulting from a public entity acquiring property, this bill requires an auditor to issue notice to a taxpayer that a refund is due and stipulates a 60-day period where a taxpayer may submit a timely filed claim. Second, this bill increases the maximum amount of refund that, in certain circumstances, may be issued without filing a claim from \$5,000 to \$10,000. Third, this bill authorizes refunds resulting from certain exemptions to be issued without a claim even if the property has been transferred in that fiscal year. Fourth, this bill provides that a refund for the disabled veterans' exemption may be made without a taxpayer having filed a claim. Finally, this bill provides that a county auditor is not required to provide notice to a taxpayer a refund is due if the taxpayer has otherwise filed a claim.

Codes Affected: An act to amend Sections 5097, 5104, 5105, and 5151 of, and to add Sections 5086.2, 5108, and 5109 to, the Revenue and Taxation Code, relating to property taxation.

AB 3168 Department of Motor Vehicles: confidential records.

Chapter 225

Effective Date 1/1/2025

Description: This bill authorizes an employing agency to request that the Department of Motor Vehicles remove the confidentiality protections following the termination of employment if no appeal to the termination is filed or if the termination or separation is upheld. The bill requires an employing agency in its request to certify that no appeal to the termination has been filed or that the termination or separation has been upheld. If the terminated individual files an appeal from termination, this bill requires that the individual's home address be withheld from public inspection while the appeal from termination is ongoing and until the appeal process is exhausted. The bill requires the Department of Motor Vehicles to comply with these requests

within 45 days of receipt. The bill specifies that these provisions shall not apply to terminations of employment resulting from the filing of a criminal complaint.

Codes Affected: An act to amend Section 1808.4 of the Vehicle Code, relating to the Department of Motor Vehicles.

AB 3288 Property taxation: tax-defaulted property sales: objections and excess proceeds.
Chapter 123
Effective Date 1/1/2025

Description: This bill requires any objection by a taxing agency to a tax sale to be sent before the first publication of notice of intended sale instead of being sent before the date of sale. Tax Collectors want to ensure the list of properties on the notice of intent to sell is as accurate as possible. This bill also specifies any claim from a party of interest for excess proceeds from a tax sale must be deposited in the United States mail in a sealed envelope, properly addressed with the required postage, or deposited for shipment with an independent delivery service that is an Internal Revenue Service designated delivery service, or that has been approved by the tax collector, in a sealed envelope or package, properly addressed with the required fee prepaid. Deems the claim received on the date shown by the post office cancellation mark stamped upon the envelope containing the claim, or on the independent delivery service shipment date shown on the packing slip or air bill attached to the outside of the envelope or package containing the claim. Provides that if a claim deposited in the United States mail does not contain an official postmark, the date of filing shall be the date received by the county treasurer-tax collector's office.

Codes Affected: An act to amend Sections 3695 and 4675 of the Revenue and Taxation Code, relating to taxation.

SB 532 Parking payment zones.
Chapter 858
Effective Date 1/1/2025

Description: This bill authorizes local authorities in the City and County of San Francisco, the City of Long Beach, or the City of Santa Monica to require payment of parking fees with a mobile device under specified conditions for five years or until January 1, 2033, whichever is sooner.

Codes Affected: An act to amend Section 22508 of, and to add and repeal Section 22508.2 of, the Vehicle Code, relating to vehicles.

SB 1072 Local government: Proposition 218: remedies.
Chapter 323
Effective Date 1/1/2025

Description: This bill provides that, if a court determines that a fee or charge for a property-related service violates Proposition 218, then the local agency must credit that amount against the cost of providing the property related service.

Codes Affected: An act to add Article 4.6.5 (commencing with Section 53758.5) to Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code, relating to local government.

SB 1527 Property taxation: exemption: low-value properties and tribal housing.

Chapter 498

Effective Date 9/22/2024

Description: This bill extends the authority of a county to enact a low-value exemption for possessory interests at an amount up from \$10,000 to \$50,000 in value from January 1, 2025 to January 1, 2030. Modifies the tribal housing exemption to allow partnership agreements where a tribe or its designated housing authority is the sole general partner to apply for the property tax exemption.

Codes Affected: An act to amend Sections 155.20 and 237 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.