

State of California

Statutes of Interest for County Treasurer-Tax Collectors 2025



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California State Controller's Office



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SUBJECT: Statutes of Interest for County Treasurer-Tax Collectors

Dear Treasurer-Tax Collectors and Staff:

I am pleased to present the 2025 *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 2025 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, 2026. Consequently, language will not be updated on the California Legislative Information website (www.leginfo.legislature.ca.gov), until January 2026.

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
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Enacted Legislation

AB 94 Recall elections: successors.

Chapter 251

Effective Date: 1/1/2026

Description: This bill provides that when a local officer is recalled and removed, that officer may not be appointed to fill the vacancy.

Codes Affected: An act to amend Sections 11382 and 11385 of the Elections Code, relating to elections.

AB 238 Mortgage forbearance: state of emergency: wildfire.

Chapter 128

Effective Date: 9/22/2025

Description: This bill requires a mortgage servicer to provide up to 12 months of forbearance to a borrower experiencing financial hardship due to the January 2025 Los Angeles wildfire disaster. Prohibits a mortgage servicer from assessing any late fees or charging a default rate of interest during the forbearance period, requiring a lump sum payment for a borrower who was current on the residential mortgage loan when the borrower entered forbearance and initiating any judicial or nonjudicial foreclosure process.

Codes Affected: An act to add Title 19.1 (commencing with Section 3273.20) to Part 4 of Division 3 of the Civil Code, relating to wildfire relief, and declaring the urgency thereof, to take effect immediately.

AB 245 Property taxation: application of base year value: disaster relief.

Chapter 530

Effective Date: 10/10/2025

Description: This bill automatically extends the period to rebuild a property damaged or destroyed on the same site, without an owner's property taxes increasing from five years to eight years. The LA County Assessor can now automatically apply the damaged value of victims' properties to the January 1, 2025, lien date.

Codes Affected: An act to amend Section 70.5 of, and to add Section 171.5 to, the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

AB 299 Motels, hotels, and short-term lodging: disasters.

Chapter 531

Effective Date: 10/10/2025

Description: This bill specifies that a guest in a lodging shall not be considered a person who hires, nor have their lodging constitute a new tenancy until the guest has resided in the lodging for 270 days as a result of a disaster that substantially damaged, destroyed, or otherwise made uninhabitable their prior housing. A lodging is required to provide a specified notice at check-in to a guest the operator believes is residing in the lodging as a result of a disaster.

Codes Affected: An act to add and repeal Section 1954.071 of the Civil Code, relating to tenancy, and declaring the urgency thereof, to take effect immediately.

AB 343 California Public Records Act: elected or appointed officials.

Chapter 142

Effective Date: 1/1/2026

Description: This bill expands the definition of “elected or appointed official” so that protections in existing law against disclosure of personal identifying information about such officials apply to more officials. The expanded definition now include: a retired judge or court commissioner, retired federal judge or federal defender, a retired judge of a federally recognized Indian tribe, an appointee of a court to serve as children’s counsel in a family proceeding or an active or retired judge of the State Bar Court. The need to protect elected or appointed officials and their families from harassment or targeted violence outweighs the interest in public disclosure of this information.

Codes Affected: An act to amend Section 7920.500 of the Government Code, relating to public records.

AB 418 Property taxation: tax-defaulted property.

Chapter 149

Effective Date: 1/1/2026

Description: This bill requires a board of supervisors to approve any Chapter 8 tax sale, and conduct a hearing at which it finds that, based on substantial evidence the “tax sale value.” The “tax sale value” is the amount that typically could be realized from the sale of the property at a properly advertised and conducted Chapter 7 tax sale. Requires the tax collector to send a notice of the hearing by registered mail to the last assessee of each property and to each party of interest. Creates a right for the assessee and parties of interest to appear at the hearing or in writing before the hearing, and present any relevant evidence regarding the value of the property or the amount of any excess proceeds. Provides that any costs incurred conducting the hearing must be paid by the taxing agency or nonprofit organization seeking to purchase the property. Allows the board’s determination to be challenged by filing a petition for judicial review within 45 days following the issuance of the board’s decision.

Provides that if the superior court determines that the decision of the board of supervisors was not supported by substantial evidence or that the board otherwise failed to follow the Chapter 8 requirements, the court may vacate the board's determination and remand the matter to the board of supervisors for further proceedings consistent with the court's opinion.

Codes Affected: An act to amend Section 3794.3 of the Revenue and Taxation Code, relating to taxation.

AB 518 Low-impact camping areas.

Chapter 157

Effective Date: 1/1/2026

Description: This bill defines "low-impact camping area (LICA)" to mean any area of private property that provides for the transient occupancy rental of a temporary sleeping accommodation for recreational purposes that is not a commercial lodging facility. Exempts (LICA) from the Special Occupancy Parks Act (SOPA) if it is located in a county that has enacted an ordinance authorizing low-impact camping. The bill is designed to alleviate the strain on overcrowded state and national parks by streamlining the permitting process for small low-impact camping areas.

Codes Affected: An act to amend Section 18862.43 of, and to add Part 2.3.5 (commencing with Section 18890) to Division 13 of, the Health and Safety Code, relating to land use.

AB 985 Chiquita Canyon Landfill: property tax reassessment and penalties.

Chapter 174

Effective Date: 10/1/2025

Description: This bill requires the county assessor to reassess property within a five-mile radius of the center of the Chiquita Canyon Landfill in Los Angeles County to reflect the decline in value resulting from the "Chiquita Canyon elevated temperature landfill event." Reassessments pursuant to this bill must be retroactively applied to the January 1, 2022, lien date. An assessor must send a notice to the owner of a property that has received a value adjustment. Authorizes a county tax collector to cancel any penalties, costs, or other charges on delinquent property taxes resulting from a documented hardship.

Codes Affected: An act to amend Sections 4217, 4837.5, and 4985.2 of, and to add Section 170.1 to, the Revenue and Taxation Code, relating to the Chiquita Canyon Landfill, and declaring the urgency thereof, to take effect immediately.

AB 1416 Property taxation: redemption: permanent installment plan.
Chapter 69
Effective Date: 1/1/2026

Description: This bill provides that a one-year deferment for property tax payments made on installment plans applies when the disaster-affected taxpayer has submitted an application for the installment plan, not just when the plan was already in existence.

Codes Affected: An act to amend Section 4222.5 of the Revenue and Taxation Code, relating to taxation.

AB 1516 Real property taxation.
Chapter 72
Effective Date: 1/1/2026

Description: This bill provides that property owners have three years from the date of purchase to file a claim for the active solar energy exclusion that applies retroactively to the date of construction is completed. Allows for the cancellation or refund of property taxes, penalties, or interest imposed on an organization qualified for the welfare exemption to property owners qualified for the school exemption, including those that apply to supplemental assessments.

Codes Affected: An act to amend Sections 73, 75.21, 271, and 271.5 of the Revenue and Taxation Code, relating to taxation.

SB 255 County recorders: notification.
Chapter 351
Effective Date: 1/1/2027

Description: This bill requires every county to establish a recorder notification program. The county recorder must, within 30 days of recordation of a deed, quitclaim deed, mortgage, or deed of trust, notify parties of interest by mail. The recorder must mail the notification to the address for mailing tax bills that was established prior to the recording of the document.

Codes Affected: An act to repeal and add Section 27297.7 of the Government Code, relating to local government.

SB 293 Real property tax: transfer of base year value: generational transfers: wildfire.
Chapter 539
Effective Date: 1/1/2026

Description: This bill extends the current deadline for taxpayers to retroactively apply a Proposition 58, 193, or 19 intergenerational transfer from six months to three years resulting from the 2025 Los Angeles fires.

Codes Affected: An act to amend Sections 63.1 and 63.2 of the Revenue and Taxation Code, relating to taxation.

SB 346 Local agencies: transient occupancy taxes: short-term rental facilitator.
Chapter 751
Effective Date: 1/1/2026

Description: This bill requires each short-term rental facilitator to report the physical address including the nine-digit code of each short-term rental during the reporting period. If the information provided by the short-term rental facilitator is not sufficient for the local agency to identify a specific short-term rental at the provided address, the local agency may request the following: the assessor parcel number of the host property, the URL associated with the specific host property listing, and or information exclusively related to the identification of an accessory dwelling unit, guest house, or single unit of a timeshare or multifamily housing project located at a single address, which is located at the address or assessor parcel number requested. A local agency is allowed to conduct an audit or otherwise examine the records of the short-term facilitator documenting the receipt of the transient occupancy tax due and payable to the local agency.

Codes Affected: An act to add Chapter 4.6 (commencing with Section 50990) to Part 1 of Division 1 of Title 5 of the Government Code, relating to local government.

SB 470 Bagley-Keene Open Meeting Act: teleconferencing.
Chapter 222
Effective Date: 1/1/2026

Description: This bill extends, for another four years, until January 1, 2030, the teleconference rules under the Bagley-Keene Open Meeting Act. A state body may hold a meeting by teleconference where a majority of the members of the state body are physically present at the same teleconference location, but the remaining members may join the meeting from a remote location not accessible to the public. All votes taken during the teleconferenced meeting shall be by rollcall. The state body shall publicly report any action taken and the vote or abstention on that action of each member present for the action

Codes Affected: An act to amend Sections 11123.2 and 11123.5 of, the Government Code, relating to state government.

SB 595 Local government: investments and financial reports.
Chapter 323
Effective Date: 1/1/2026

Description: This bill revises the maximum maturity periods for the investment in eligible commercial paper to 397 days instead of 270 days. The sunset date for a local agency investment authority in commercial paper is extended to January 1, 2031. This provides local agencies authorized under Government Code section 53601 (h)

continued access to high-quality short-term investment vehicles that offer both strong creditworthiness and market-based returns.

Codes Affected: An act to amend Sections 53601, 53601.6, and 53895 of the Government Code, relating to local government.

SB 663 Winter Fires of 2025: real property tax: exemptions and reassessment.
Chapter 549
Effective Date: 10/10/2025

Description: This bill directs the assessor to deem that a property that received a welfare exemption in 2025 continues to be used exclusively for its welfare exempt purposes if the property is no longer being used for its exempt purpose due to damage from the 2025 Palisades Fire. Provides that under the disabled veteran's exemption from property tax, property shall continue to be deemed as the principal place of residence of the disabled veteran when a dwelling on the property was completely destroyed in a disaster for which the Governor proclaimed a state of emergency.

Codes Affected: An act to amend Sections 70.5, 170, and 205.5 of, and to add and repeal Section 287 of, the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

SB 827 Local agency: training.
Chapter 661
Effective Date: 1/1/2026

Description: This bill modifies existing ethical training requirements and adds a new fiscal and financial training requirements for local officials. Beginning January 1, 2026, and every two years thereafter, requires each local agency with an internet website to publish the most recent records of its local officials' ethics training completion.

Codes Affected: An act to amend Sections 53234, 53235.1, and 53235.2 of, and to add Article 2.4.6 (commencing with Section 53238) to Chapter 2 of Part 1 of Division 2 of Title 5 of, the Government Code, relating to local government.

SB 852 Political Reform Act of 1974: Citizens Redistricting Commission.
Chapter 331
Effective Date: 1/1/2026

Description: This bill includes local government offices and legislative district offices among the locations where a person cannot receive nor deliver a campaign contribution.

Codes Affected: An act to amend Sections 8252.5, 81012, 84309, and 87500 of the Government Code, relating to state and local government.

SB 858 Local Government Omnibus Act of 2025.

Chapter 242

Effective Date: 1/1/2026

Description: This bill removes the requirement to adopt an ordinance to use facsimile signatures and explicitly authorizes the use of electronic or digital signatures for other documents signed by the chairperson of the board and expands the electronic signature authorization for city and county ordinances to allow for electronic or digital signatures. The bill adds Kern County and Nevada County to the list of counties that can have a separately appointed registrar of voters.

Codes Affected: An act to amend Sections 25103, 25105, 25121, 26802.5, 36932, 37396, 53601, 57002, 62463, and 62464 of the Government Code, to amend Section 21221 of, and to amend the heading of Article 89 (commencing with Section 21220) of Chapter 1.5 of Part 3 of Division 2 of, the Public Contract Code, and to amend Section 11865 of the Public Utilities Code, relating to local government.

SB 863 Taxation.

Chapter 462

Effective Date: 1/1/2026

Description: This bill deems a property tax payment as of the date of delivery if it does not contain an official postmark in the absence of any other date. Allows the tax collector to reduce the minimum bid at a tax sale when defaulted taxes decrease due to the removal or reduction of a special assessment or a direct charge against the property without returning to the board of supervisors for approval.

Codes Affected: An act to amend Sections 2512, 3706, 7265, 23696, and 30101.7 of the Revenue and Taxation Code, relating to taxation.