

State of California

# Statutes of Interest for County Treasurer-Tax Collectors 2023



**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**



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California State Controller

November 14, 2023

**SUBJECT: Statutes of Interest for County Treasurer-Tax Collectors**

Dear Treasurer-Tax Collectors and Staff:

I am pleased to present the 2023 *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 2023 that may impact your operations.

The booklet details the bills that have been signed by the Governor. Please be aware that most changes will take effect on January 1, 2024. Consequently, language will not be updated on the California Legislative Information website ([www.leginfo.legislature.ca.gov](http://www.leginfo.legislature.ca.gov)), until January 2024.

You may view, save, or print this publication from the State Controller's Office webpage at [https://www.sco.ca.gov/ardtax\\_soifiles.html](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](mailto:propertytax@sco.ca.gov).

Sincerely,

*(Original signed by)*

JENNIFER MONTECINOS  
Manager  
Tax Administration Section

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## **Enacted Legislation**

**AB 39** Digital financial asset businesses: regulatory oversight.  
Chapter 792  
Effective Date 1/1/2024

**Description:** This bill establishes a licensing and regulatory framework, administered by the Department of Financial Protection and Innovation (DFPI), for digital financial asset business activity. The bill provides regulatory clarity to businesses and legal protections for consumers and retail investors. The bill prohibits, on or after July 1, 2025, a person from engaging in digital financial asset business activity without a license from (DFPI).

**Codes Affected:** An act to add Division 1.25 (commencing with Section 3101) to the Financial Code, relating to financial regulation.

**AB 84** Property tax: welfare exemption: affordable housing.  
Chapter 734  
Effective Date 10/11/2023

**Description:** This bill expands the low-income housing welfare property tax exemption to properties financed by 501 (c)(3) bonds and for five years, a unit in a development that is not financed with low-income housing tax credits to remain eligible if the tenant's income rises to no more than 100% of the area median income.

**Codes Affected:** An act to amend Sections 214 and 259.15 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

**AB 319** Mobilehome Parks Act: inspectors: conflict of interest: enforcement actions: sunset.  
Chapter 737  
Effective Date 1/1/2024

**Description:** This bill extends the sunset date of the Mobilehome Parks Maintenance inspection by one year from January 1, 2023 to January 1, 2025. The bill requires the Department of Housing and Community Development (HCD) to establish policies related to conflict of interest reporting for mobilehome park inspectors. All complaints against inspectors are to be referred to HCD's equal employment opportunity officer.

**Codes Affected:** An act to amend Sections 18400.1, 18424, and 18502 of, and to add Chapter 8 (commencing with Section 18710) to Part 2.1 of Division 13 of, the Health and Safety Code, relating to mobilehomes.

**AB 537** Short-term lodging: advertising: rates.  
Chapter 805  
Effective Date 7/1/2024

**Description:** This bill prohibits a place of short-term lodging, from advertising a room rate that does not include all fees or charges including taxes. A violation of those provisions may not

exceed \$10,000 and would authorize an action to enforce those provisions to be brought by a city attorney, district attorney, county counsel, or the Attorney General.

**Codes Affected:** An act to add Section 17568.6 to the Business and Professions Code, relating to advertising.

**AB 556** Property taxation: transfer of base year value: disaster relief.  
Chapter 443  
Effective Date 10/8/2023

**Description:** This bill extends the current 5-year disaster deadline by three years if qualified property was substantially damaged or destroyed in the Camp Fire disaster between the dates November 1-20, 2018.

**Codes Affected:** An act to amend Section 69 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

**AB 759** Sanitary districts.  
Chapter 19  
Effective Date 1/1/2024

**Description:** This bill changes how sanitary districts can pay their bills. Requires the sanitary district treasurer – or another person authorized by the sanitary board to pay bills the board approves while requiring the appropriate internal controls to prevent fraud and ensure accountability.

**Codes Affected:** An act to amend Section 6801 of, and to repeal and add Section 6794 of, the Health and Safety Code, relating to sanitary districts.

**AB 910** County officers: auditors: qualifications.  
Chapter 669  
Effective Date 1/1/2024

**Description:** The bill sets requirements for individuals who want to run for County-Auditor Controller by providing more information to the experience and educational requirements. Registrars have more guidance on verifying the background and claims of the candidate prior to placing their names on the ballot.

**Codes Affected:** An act to amend Sections 13.5 and 8020 of the Elections Code, and to amend Section 26945 of the Government Code, relating to county officers.

**AB 1025** County government: contract legal counsel: elected treasurer-tax collector.  
Chapter 823  
Effective Date 1/1/2024

**Description:** This bill allows a treasurer-tax collector to require the board of supervisors to contract with outside legal counsel upon request if there is a conflict of interest with county counsel or the district attorney.

**Codes Affected:** An act to amend Section 31000.6 of the Government Code, relating to local government.

**AB 1033** Accessory dwelling units: local ordinances: separate sale or conveyance.  
Chapter 752  
Effective Date 1/1/2024

**Description:** This bill authorizes a local agency to adopt a local ordinance to allow the separate conveyance of the primary dwelling unit and an accessory dwelling unit or ADUs as condominiums. The county recorder must record each lienholder's consent. Allows a local agency, special district, or water corporation to require an applicant to install a new or separate utility connection directly between the ADU and the utility or impose a related connection fee or capacity charge, upon separate conveyance of the ADU.

**Codes Affected:** An act to amend Sections 65852.2 and 65852.26 of the Government Code, relating to housing.

**AB 1125** Vehicle Code: infractions.  
Chapter 356  
Effective Date 1/1/2024

**Description:** This bill eliminates the court's authority to suspend a person's driver's license and order the person not to drive for 30 days if they fail to make an agreed upon installment payment for bail or a fine. This bill is consistent with steps taken by the Legislature to suspend driver's licenses only to safety related matters.

**Codes Affected:** An act to amend Sections 1803 and 40508 of the Vehicle Code, relating to vehicles.

**AB 1361** Property taxation: veteran's exemption: preliminary application.  
Chapter 473  
Effective Date 1/1/2024

**Description:** This bill permits a county assessor to provide a written or electronic determination of preliminary eligibility for the disabled veterans' property tax exemption.

**Codes Affected:** An act to amend Section 205.5 of the Revenue and Taxation Code, relating to taxation.

**AB 1448** Cannabis: enforcement by local jurisdictions.  
Chapter 843  
Effective Date 1/1/2024

**Description:** This bill incentivizes local jurisdictions to use statutory penalties for unlicensed cannabis activities by authorizing the recovery of penalties through local administrative processes. This bill allows a 50/50 state-local split of the statutory penalties recovered in

actions brought by local jurisdictions as originally enacted by the Legislature in the Medical Cannabis Regulation and Safety Act (MCRSA).

**Codes Affected:** An act to amend Section 26038 of the Business and Professions Code, relating to cannabis.

**ACA 1** Local government financing: affordable housing and public infrastructure: voter approval.  
Chapter 173  
Effective Date TBD

**Description:** This constitutional amendment allows a city, county, or special district to incur indebtedness in the form of general obligation bonds to fund the construction, reconstruction, rehabilitation, or replacement of public infrastructure, affordable housing, or permanent supportive housing for persons at risk of chronic homelessness, including persons with mental illness, or the acquisition or lease of real property for public infrastructure, affordable housing, or permanent supportive housing for persons at risk of chronic homelessness, including persons with mental illness, to be approved by 55% of the voters voting on the proposition on or after the effective date of the measure adding this provision. This provision shall apply only if the proposition approved by the voters.

**Codes Affected:** A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Sections 1 and 4 of Article XIII A thereof, by amending Section 2 of, and by adding Section 2.5 to, Article XIII C thereof, by amending Section 3 of Article XIII D thereof, and by amending Section 18 of Article XVI thereof, relating to local finance.

**SB 49** Renewable energy: Department of Transportation: evaluation.  
Chapter 379  
Effective Date 1/1/2024

**Description:** This bill requires Caltrans, in coordination with the California Energy Commission and the California Public Utilities Commission to evaluate the issues and policies impeding development of land within Caltrans right-of-way for renewable energy generation, distribution and storage facilities. Land use conflicts might be avoided if the state were to use its own land for energy resource development.

**Codes Affected:** An act to add Section 91.9 to the Streets and Highways Code, relating to energy.

**SB 54** Venture capital companies: reporting.  
Chapter 594  
Effective Date 3/1/2025

**Description:** This bill requires a venture capital company to report annually to the Civil Rights Department information regarding diversity of the business to which they provide venture

capital. The company must file a report as to the race, gender, and sexual orientation of founding teams in which they make investments.

**Codes Affected:** An act to add Chapter 40 (commencing with Section 22949.85) to Division 8 of the Business and Professions Code, and to amend Section 12907 of the Government Code, relating to professions and vocations.

**SB 240** Surplus state real property: affordable housing and housing for formerly incarcerated individuals.  
Chapter 775  
Effective Date 1/1/2024

**Description:** This bill authorizes a local agency or nonprofit affordable housing sponsor to be considered as a potential priority buyer of surplus state real property upon demonstration that the property is to be used by the agency or housing sponsor for formerly incarcerated individuals. The Department of General Services currently is in charge of surplus state property. The bill provides that California Environmental Quality Act requirements are waived.

**Codes Affected:** An act to amend Section 11011.1 of the Government Code, relating to surplus state real property.

**SB 362** Data broker registration: accessible deletion mechanism.  
Chapter 709  
Effective Date 1/1/2026

**Description:** This bill enhances the data broker registry law and transfers most of the attendant duties from the Attorney General to the California Privacy Protection Agency (PPA). It authorizes administrative actions to be brought against data brokers in violation by the PPA and increases the applicable fine to \$200.

**Codes Affected:** An act to amend Sections 1798.99.80, 1798.99.81, 1798.99.82, and 1798.99.84 of, and to add Sections 1798.99.85, 1798.99.86, 1798.99.87, and 1798.99.89 to, the Civil Code, relating to data brokers.

**SB 520** Property taxation: homeowners' exemption.  
Chapter 781  
Effective Date 10/11/2023

**Description:** This bill ensures that the homeowners' exemption from property tax continues to apply if the taxpayer is not occupying their home because they are confined to a hospital or other care facility. The dwelling should be the primary residence and should not be rented out in the owner's absence.

**Codes Affected:** An act to amend Section 218 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.



**SB 544** Bagley-Keene Open Meeting Act: teleconferencing.  
Chapter 216  
Effective Date 1/1/2024

**Description:** This bill revise and repeals until January 1, 2026 certain teleconference requirements under the Bagley-Keene Open Meeting Act, which requires all meetings of a state body be open and public. Members of the state body are required to be on camera during the open portion of the meeting. If a member of the state body attends the meeting by teleconference from a remote location, the member shall disclose whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and the general nature of the member's relationship with any such individuals.

**Codes Affected:** An act to amend Section 11124 of, to amend, repeal, and add Section 11123.5 of, and to add and repeal Section 11123.2 of, the Government Code, relating to state government.

**SB 548** Public employees' retirement: joint county and trial court contracts.  
Chapter 307  
Effective Date 1/1/2024

**Description:** This bill would authorize a county and the trial court located within the county to elect to separate their joint PERS contract into individual contracts.

The bill makes the separation of a joint contract irrevocable and makes a county and trial court ineligible to reestablish a joint contract. The bill prohibits the separation from being a cause for modification of employee retirement benefits. The bill requires the board, within its existing resources, to do a specified computation of assets and liabilities, within a prescribed time, for a county and trial court seeking to separate their joint contract after receiving specified information.eparate their joint contract after receiving specified information.

**Codes Affected:** An act to amend Sections 7522.02, 20460.1, and 71624 of, and to add Sections 20471.2 and 20815.6 to, the Government Code, relating to retirement.

**SB 734** Property tax: possessory interests.  
Chapter 785  
Effective Date 10/11/2023

**Description:** This bill provides that the possession or use of a tenancy in a residential unit of a publicly owned housing project by a low-income household, rented at affordable rents, is not an independent possession or use that would constitute a possessory interest.

**Codes Affected:** An act to add Section 107.10 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

**SB 882** Local Government Omnibus Act of 2023.  
Chapter 187  
Effective Date 1/1/2024

**Description:** Current law establishes the requirements for the offices of county treasurer, county tax collector, and county treasurer-tax collector (TTCs), and requires those offices to possess one of five qualifications regarding their financial management abilities. Among these is a qualification that references a designation bestowed by an organization, the Treasury Management Association, that no longer exists. According to the California Association of County Treasurers and Tax Collectors, no existing TTC uses this certification to qualify for their position, as all current TTCs would remain eligible for office by virtue of their work experience under a separate qualification. SB 882 repeals the outdated qualification.

**Codes Affected:** An act to amend Sections 27000.7, 27210, 27211, and 53601 of the Government Code, and to amend Section 4730.12 of, and to repeal Section 4730.11 of, the Health and Safety Code, relating to local government.