

State of California

Statutes of Interest to County Tax Collectors 2018



BETTY T. YEE

California State Controller's Office



BETTY T. YEE
California State Controller

December 28, 2018

Re: Statutes of Interest to County Tax Collectors

Dear County Tax Collectors and Staff:

I am pleased to present the 2018 *Statutes of Interest to County Tax Collectors* booklet. This publication provides pertinent information on significant statutory code changes as a result of legislation enacted in 2018 that may impact your operations.

This booklet includes bills of interest, which were signed by the Governor in 2018. The "Description" provides a summary of the bill, followed by the list of "Codes Affected." The bill numbers are hyperlinked to the California Legislative Information website (www.leginfo.legislature.ca.gov) to view "Today's Law As Amended." The blue text indicates language that was added to a code section. The red, strike-through text indicates language that was deleted from a code section.

Please be aware that most legislation changes will take effect on January 1, 2019. Consequently, updates will be viewable on the California Legislative Information website in January 2019.

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

If you have questions, please contact the Property Tax Standards Unit by e-mail at propertytax@sco.ca.gov.

Sincerely,

JACLYN MCQUEEN, Manager
Government Compensation & Property Tax Standards

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Enacted Legislation

[AB 110](#) In-home supportive services provider wages: emergency caregiver payments for foster care: civil immigration detainees: recording fees.

Chapter 8

Effective Date 3/13/2018

Description: This bill exempts any real estate instrument, paper, or notice executed by the federal government pursuant to the Uniform Federal Lien Registration Act, or by the State, or any county, municipality, or other political subdivision of the State from the \$75 recording fee. The bill provides that these exemptions apply retroactively on or after January 1, 2018.

Codes Affected: An act to amend Sections 7284.6 and 27388.1 of the Government Code, and to amend Sections 12306.1 and 12306.16 of, and to add and repeal Section 11461.35 of, the Welfare and Institutions Code, relating to government services, and making an appropriation therefor, to take effect immediately, bill related to the budget.

[AB 710](#) Cannabidiol.

Chapter 62

Effective Date 7/9/2018

Description: If cannabidiol is federally rescheduled, this bill allows a physician, pharmacist, or other authorized healing arts licensee to prescribe, furnish, or dispense a product composed of cannabidiol, in accordance with federal law, to be in compliance with state law governing those acts. The bill also provides that upon the effective date of one of those changes in federal law regarding cannabidiol, the prescription, furnishing, dispensing, transfer, transportation, possession, or use of that product in accordance with federal law is for a legitimate medical purpose and is authorized pursuant to state law.

Codes Affected: An act to add Section 26002 to the Business and Professions Code, and to add Section 11150.2 to the Health and Safety Code, relating to controlled substances, and declaring the urgency thereof, to take effect immediately.

[AB 1770](#) Local government: investments.

Chapter 271

Effective Date 1/1/2019

Description: This bill revises the maximum five-year maturity requirement to instead require that the securities have a maximum remaining security of five years or less. The bill eliminates the requirement that the securities issuer be rated "A" or its equivalent or better for the issuer's debts as provided by a nationally recognized statistical rating organization.

Codes Affected: An act to amend Section 53601 of the Government Code, relating to local government.

[**AB 1943**](#) **Manufactured housing: foundation systems: installation: common interest developments.**

Chapter 254

Effective Date 9/5/2018

Description: This bill specifies that a registered owner of a manufactured home or mobilehome in a mobilehome park that is converted or proposed to be converted to a resident-owned subdivision, stock cooperative, or condominium project may submit written evidence of that owner's resident ownership in the mobilehome park in order to comply with this requirement.

Codes Affected: An act to amend Section 18551 of the Health and Safety Code, relating to manufactured housing, and declaring the urgency thereof, to take effect immediately.

[**AB 2020**](#) **Cannabis: local jurisdiction licensees: temporary event license.**

Chapter 749

Effective Date 1/1/2019

Description: The Medicinal and Adult-Use Cannabis Regulation and Safety Act authorizes a state licensing authority to issue a state temporary event license to a licensee authorizing onsite cannabis sales to, and consumption by, persons 21 years of age or older at a county fair or district agricultural association event. This bill authorizes a state temporary event license to be issued to a licensee for an event to be held at any other venue expressly approved by a local jurisdiction for events.

Codes Affected: An act to amend Section 26200 of the Business and Professions Code, relating to cannabis.

[**AB 2035**](#) **Affordable housing authorities.**

Chapter 862

Effective Date 1/1/2019

Description: This bill makes several administrative and technical changes to Affordable Housing Authority Law. This bill requires the resolution provision for receipt of the property tax increment to become effective in the property tax year that begins after the December 1 immediately following the adoption of a resolution to provide property tax revenues to the authority. The bill authorizes the repeal of the resolution by giving the county auditor-controller at least 90 days' notice prior to the end of the current fiscal year.

The bill establishes alternative purposes for which housing funds may be spent, including expending all housing funds for the development of very low-income housing or for one or more activities relating to the rehabilitation, expansion, or construction of emergency shelters, supportive housing, or transitional housing, or a combination of that development and one or more of those activities. The bill requires the county auditor-controller to deduct any costs incurred by the county in administering these provisions, prior to distributing the property tax increment to the authority.

Codes Affected: An act to amend Sections 62250, 62251, 62252, 62253, 62254, and 62255 of, and to add Section 62261.1 to, the Government Code, relating to local government.

[**AB 2056**](#) Mobilehomes.

Chapter 750

Effective Date 1/1/2019

Description: This bill authorizes the Department of Housing and Community Development to make loans from the Mobilehome Park Rehabilitation and Purchase Fund to a qualified nonprofit housing sponsor or a local public entity to acquire or rehabilitate a mobilehome park where no less than 30% of residents at the time that the loan application is filed are low income. The bill authorizes the department to make loans or grants from the fund to a resident organization, nonprofit housing sponsor, or public local entity to assist park residents with needed repairs or accessibility upgrades.

Codes Affected: An act to amend Sections 50784.5 and 50784.7 of, and to add Section 50784.6 to, the Health and Safety Code, relating to mobilehome parks, and making an appropriation therefor.

[**AB 2063**](#) California Financing Law: PACE program administrators.

Chapter 813

Effective Date 1/1/2019

Description: This bill establishes additional requirements for Property Assessed Clean Energy (PACE) administrators, solicitors, and consumers. This bill clarifies that the terms “PACE solicitor” and “PACE solicitor agent” do not include persons who only solicit a property owner to enter into an assessment contract with a person who is not considered a program administrator within the meaning of the California Financing Law. The bill prohibits a person from engaging in the business of a PACE solicitor unless that person is enrolled with a program administrator. The bill also requires the program administrator to maintain the processes described above in a manner that is acceptable to the commissioner.

Codes Affected: An act to amend Sections 22017, 22018, 22105, 22157, 22680, 22681, 22682, 22684, 22686, 22687, 22689, 22691, 22693, and 22716 of the Financial Code, and to amend Sections 5898.24 and 5913 of the Streets and Highways Code, relating to the Property Assessed Clean Energy program.

[**AB 2164**](#) Local ordinances: fines and penalties: cannabis.

Chapter 316

Effective Date 1/1/2019

Description: This bill allows the ordinance to provide for the immediate imposition of administrative fines or penalties for the violation of building, plumbing, electrical, or other similar structural, health and safety, or zoning requirements if the violation exists as a result of, or to facilitate, the illegal cultivation of cannabis.

Code Affected: An act to amend Section 53069.4 of the Government Code, relating to local government.

[**AB 2184 Business licenses.**](#)

Chapter 388

Effective Date 1/1/2019

Description: This bill requires a city, including a charter city, county, and city and county that licenses businesses carried on within its jurisdiction to accept a California driver's license or identification number, individual taxpayer identification number, or municipal identification number in lieu of a social security number if the city, county, or city and county otherwise requires a social security number for the issuance of a business license. The bill requires these jurisdictions to require the applicant to provide an address where the individual consents to receive service of process, and requires the jurisdictions to accept a post office box or private mailbox that meets certain requirements. The bill prohibits personal information, as defined to include these identification numbers, collected for purposes of issuing the business license from being disclosed.

Codes Affected: An act to add Sections 16000.1 and 16100.1 to the Business and Professions Code, relating to business licenses.

[**AB 2196 Public employees' retirement: service credit: payments.**](#)

Chapter 168

Effective Date 1/1/2019

Description: This bill makes changes to the Public Employees' Retirement Law related to payments to purchase or convert service credit. The bill permits the member, survivor, or beneficiary, as an alternative, on or after January 1, 2020, to elect to receive an allowance that is reduced by the actuarial equivalent of any balance remaining unpaid by the member.

Codes Affected: An act to amend Sections 20776, 21037, 21039, 21050, and 21073.1 of the Government Code, relating to public employees' retirement.

[**AB 2425 Property taxation: property records: transmission by mail or electronic format.**](#)

Chapter 968

Effective Date 1/1/2019

Description: This bill requires the assessor, upon written request of an assessee or the assessee's designated representative, to transmit the information, documents, or records by mail, or in electronic format if the information, documents, or records are available in electronic format or have been previously digitized. This bill provides that fees for costs of providing information or records that the assessor is not required by law to prepare or keep do not apply to information, documents, or records requested by the assessee or representative if that information is transmitted in electronic format, except that any developmental or indirect costs to provide that information, such as costs to acquire or compile data that is not required to be kept or prepared by the assessor, may be recovered.

This bill eliminates the requirement of making a true copy of business records available at a place mutually agreeable to the county assessor and the person, and requires, upon written request of an assessor, that copy business records be transmitted by an assessee or the

assessee's designated representative by mail, or electronic format if the business records are available in electronic format or have been previously digitized.

Codes Affected: An act to amend Sections 408, 441, and 470 of the Revenue and Taxation Code, relating to taxation.

[**AB 2458**](#) **Qualified special taxes: exemption: information.**

Chapter 391

Effective Date 1/1/2019

Description: This bill, commencing on January 1, 2020, requires a school district that provides for an exemption from a qualified special tax, and contracts or enters into an agreement with the county to collect the qualified special tax within the district, to annually provide specified information relating to that exemption to the county tax collector. The bill requires a county tax collector that receives that information to include a hyperlink, identified as "Parcel Tax Exemptions," on the tax collector's website homepage to another location on the tax collector's website that contains the information submitted by the school district to the tax collector relating to that exemption. The bill requires that, if a school district provides for an exemption from a qualified special tax and enters into an agreement with the county to collect the tax, a county tax collector include on each county tax bill information indicating that school district parcel tax exemption information is available on the tax collector's website.

Code Affected: An act to amend, repeal, and add Section 50079 to the Government Code, and to amend, repeal, and add Section 2611.6 to the Revenue and Taxation Code, relating to taxation.

[**AB 2521**](#) **Reservists: active duty: deferment of financial obligations.**

Chapter 79

Effective Date 1/1/2019

Description: This bill deletes the requirement to provide a signed letter, under penalty of perjury, and instead requires the reservist or his or her designee to deliver a written request by the reservist for a deferment of financial obligations to the obligor.

Codes Affected: An act to amend Section 800 of the Military and Veterans Code, relating to the military.

[**AB 2663**](#) **Property taxation: change in ownership: exclusion: local registered domestic partners.**

Chapter 919

Effective Date 9/29/2018

Description: This bill excludes from the definition of "change in ownership" any transfer of property occurring on or after January 1, 2000, to June 26, 2015, inclusive, between local registered domestic partners. The bill requires any transferee whose property was reassessed in contravention of this provision to obtain a reversal of that reassessment upon application to the county assessor. The bill authorizes the county to charge a fee related to the application and reassessment reversal. The bill requires the State Board of Equalization to prescribe the form

for claiming the reassessment reversal. The bill requires any reassessment reversal to apply commencing with the lien date of the assessment year in which the claim is filed.

Codes Affected: An act to amend Section 62 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

[AB 2746](#) Taxation: tax-defaulted property sales.

Chapter 284

Effective Date 1/1/2019

Description: This bill specifies that the commencement of the tax sale constitutes the actual sale date, regardless of the date of the conclusion of the auction. The bill provides that the taxpayer loses all rights to the property during the auction period for failure to redeem the property by the final redemption date. The bill provides that, if a property has not been redeemed, any person or entity with title of record to the property loses all rights in the property, including all legal and equitable interest therein, upon close of the redemption period. However, those rights return if the right of redemption is revived. The bill specifies that the provisions relating to the right of redemption do not affect the distribution of proceeds and apply regardless of whether the tax collector or his or her designee conducts the tax sale in person.

Codes Affected: An act to amend Section 3707 of the Revenue and Taxation Code, relating to taxation.

[AB 2862](#) Credit unions: investments and exemptions.

Chapter 267

Effective Date 1/1/2019

Description: This bill authorizes a credit union to invest in charitable donation accounts, or CDAs, which are hybrid charitable and investment vehicles satisfying specified conditions. The bill specifies that if a credit union invests in a CDA that satisfies these conditions, then it is not restricted by other investment limitations on credit unions. The bill limits the book value of a credit union's investments in all CDAs to no more than 5% of the credit union's net worth; requires the assets of a CDA to be held in a segregated custodial account or special purpose entity; and requires the credit union to distribute a minimum of 51% of the account's total return on assets over a five-year period to qualified charities.

This bill authorizes a credit union to purchase and sell loans made to its members from any source. The bill authorizes a credit union to purchase a loan originated by another credit union, made to a member of the originating credit union, even though the member is not a member of the credit union purchasing the loan. The bill permits a credit union to purchase a loan from any source if the purchase will facilitate the purchasing credit union's packaging of a pool of loans to be sold or pledged on the secondary market.

Codes Affected: An act to amend Sections 14400, 14456, 14807, 14900, 14959, and 17006 of, to add Sections 14657 and 14659 to, and to repeal Section 14862 of, the Financial Code, relating to credit unions.

[**AB 2958**](#) State bodies: meetings: teleconference.

Chapter 881

Effective Date 1/1/2019

Description: This bill, for a state body that is an advisory board, advisory commission, advisory committee, advisory subcommittee, or similar multimember advisory body, authorizes an additional way of holding a meeting by teleconference, provided that it also complies with all other applicable requirements of the Bagley-Keene Open Meeting Act. In this context, the bill requires a member of a state body participating by teleconference to be listed in the meeting minutes and the notice identifying that member to be provided to the public at least 24 hours before the meeting.

The bill requires a state body to designate a primary physical meeting location on that notice where members of the public may attend the meeting and participate, to include that information in the agenda of the meeting, and to post the agenda at the primary physical meeting location. The bill requires a quorum of the body's members to be present at the primary physical meeting location and decisions made during the teleconference meeting to be by rollcall vote. The bill requires the state body, if a member participates remotely, to provide the public a way to hear the meeting or to observe it, and to provide public notice of how to do so. Upon discovering that a means of remote access has failed during a meeting, the bill requires the body to end or adjourn the meeting, and to prescribe certain notice requirements and procedures in this connection.

Codes Affected: An act to add Section 11123.5 to the Government Code, relating to state government.

[**AB 3068**](#) County government: contract legal counsel: auditor-controller.

Chapter 307

Effective Date 1/1/2019

Description: This bill extends provisions to require the board of supervisors to contract with legal counsel to assist the auditor-controller. The bill, if the presiding judge determines that a conflict exists and the creation of an ethical wall within the county counsel's or district attorney's office is inappropriate, requires the presiding judge to select the legal counsel that the board of supervisors employs for the assessor, auditor-controller, or sheriff.

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

[**AB 3122**](#) Property taxation: disaster relief: payment of deferred taxes.

Chapter 149

Effective Date 1/1/2019

Description: This bill requires that the application for a deferral of payment be made in conjunction with the claim for reassessment. This bill provides that deferred taxes on the corrected tax bill are due and payable for the current tax year, on the later of (1) December 10 for the first installment or April 10 for the 2nd installment, or (2) 30 days after the date that the corrected bill is mailed or electronically transmitted to the owner. This bill requires the payment

to be deferred without penalty and interest, until the assessor has determined that the property is not eligible to be reassessed and the assessor has so notified the property owner.

Codes Affected: An act to amend Section 194.1 of the Revenue and Taxation Code, relating to taxation.

[SB 46 Mobilehomes: enforcement actions: sunset provision.](#)

Chapter 835

Effective Date 1/1/2019

Description: The Mobilehome Parks Act requires the Department of Housing and Community Development or a city, county, or city and county that assumes responsibility for the enforcement of the act to enter and inspect mobilehome parks with a goal of inspecting at least 5% of the parks each year to ensure enforcement of the act and implementing regulations. Existing law also requires an enforcement agency to issue notice to correct a violation and provides for procedures for owners or operators to dispute and appeal violation notices. Existing law repeals these provisions on January 1, 2019. A violation of these provisions is a misdemeanor. This bill extends the repeal date of these provisions to January 1, 2024.

Codes Affected: An act to amend Sections 18400.1, 18424, and 18502 of the Health and Safety Code, relating to mobilehomes.

[SB 311 Commercial cannabis activity: licensed distributors.](#)

Chapter 556

Effective Date 9/19/2018

Description: This bill authorizes the transportation of cannabis and cannabis products for the purpose of retail sale. The bill also authorizes a licensed distributor to transport cannabis or cannabis products that are fit for sale to the premises of another licensed distributor for further distribution.

Codes Affected: An act to amend Section 26110 of the Business and Professions Code, relating to cannabis, and declaring the urgency thereof, to take effect immediately.

[SB 465 Property Assessed Clean Energy Program: wildfire safety improvements.](#)

Chapter 837

Effective Date 1/1/2019

Description: This bill, until January 1, 2029, enacts the Wildfire Safety Finance Act, which expands provisions to authorize a legislative body that has accepted the designation of Very High Fire Hazard Severity Zone to designate an area for contractual assessments to finance the installation of wildfire safety improvements that are permanently fixed to real property, in accordance with requirements that apply to the Property Assessed Clean Energy program under existing law. The bill defines “public agency,” for purposes of financing the installation of wildfire safety improvements, to mean a city, county, or city and county. The bill makes conforming changes in the California Financing Law, the Mello-Roos Community Facilities Act of 1982, and other related laws to that effect.

Codes Affected: An act to amend, repeal, and add Section 22003.5 of the Financial Code, to amend, repeal, and add Section 53313.5 and 53355.7 of the Government Code, to amend, repeal, and add Sections 5898.16, 5898.17, 5902, 5913, and 5954 of, and to add and repeal Section 5899.4 of, the Streets and Highways Code, relating to the Property Assessed Clean Energy program.

[SB 558](#) Property taxation: new construction exclusion: rain water capture system.

Chapter 1

Effective Date 1/31/2018

Description: This bill, until January 1, 2029, excludes from classification as “newly constructed” and “new construction” the construction or addition, on or after January 1, 2019, of a rain water capture system.

Codes Affected: An act to add and repeal Section 74.8 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

[SB 929](#) Special districts: Internet Web sites.

Chapter 408

Effective Date 1/1/2019

Description: This bill, beginning on January 1, 2020, requires every independent special district to maintain a website that clearly lists contact information for that special district.

Codes Affected: An act to add Sections 6270.6 and 53087.8 to the Government Code, relating to special districts.

[SB 958](#) Davis Joint Unified School District: special taxes: exemptions: teachers and district employees.

Chapter 604

Effective Date 1/1/2019

Description: This bill provides that a qualified special tax imposed by the Davis Joint Unified School District may also provide an exemption for teachers and other employees of the school district for their principal place of residence located within the jurisdictional boundaries of the school district. The bill makes this authorization inoperative on January 1, 2021, but provides that an exemption granted pursuant to this authorization will remain in effect for the duration of the period for which the tax is imposed.

Codes Affected: An act to add Section 50079.6 to the Government Code, relating to school districts.

[SB 1007](#) Sales and use taxes: exemption: military and veteran medical facilities.

Chapter 785

Effective Date 9/26/2018

Description: This bill, on and after January 1, 2019, and before January 1, 2025, exempts from these taxes the gross receipts from the sale of, and the storage, use, or other consumption in this state of, building materials and supplies purchased by a qualified person for use by that qualified person in the construction of specified military and veteran medical facilities. This bill provides that, notwithstanding these provisions, no appropriation is made and the State shall not reimburse cities and counties for sales and use tax revenues lost by them pursuant to this bill.

Codes Affected: An act to add Section 6369.7 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy

[SB 1087](#) PACE program: program administrators.

Chapter 798

Effective Date 1/1/2019

Description: This bill makes several changes to the Property Assessed Clean Energy program by clarifying and correcting provisions of AB 1284. This bill authorizes public agency officials and property owners to enter into voluntary contractual assessments to finance the installation of distributed generation renewable energy sources or improvements that are permanently fixed to real property.

The California Financing Law (CFL) requires a program administrator to ensure that criteria related to the assessment contract are satisfied before the contract is approved for recordation, including ensuring that the property owner is current on all mortgage debt on the subject property. The CFL requires a program administrator to derive market value for those purposes in accordance with certain requirements, including that the appraisal is conducted within six months by a state-licensed or state-certified real estate appraiser.

This bill makes clarifying changes to that criteria, including requiring the program administrator to ensure that the property owner is current on all mortgage debt on the subject property as of the application date. The bill modifies the appraisal requirements by, among other clarifying changes, authorizing a program administrator to rely upon an appraisal obtained from the property owner if certain requirements are met.

The CFL, commencing on April 1, 2018, prohibits a program administrator from approving an assessment contract for funding and recording by a public agency unless the program administrator makes a reasonable good faith determination that the property owner has a reasonable ability to pay the PACE assessments, subject to specified requirements and procedures, including a requirement that the program administrator verify the property owner's income. The CFL, commencing on April 1, 2018, requires the program administrator to be responsible for the difference between the determination of the ability of the property owner, who is obligated on the underlying home improvement contract, to pay the annual PACE obligations and the actual amount financed for the property owner, provided that certain requirements are met.

This bill requires a program administrator who is unable to verify the property owner's income before the assessment contract is executed, to verify that information in a timely manner following the execution of the contract. This bill requires the assessment contract to include a

disclosure that is substantially similar to the language in existing law described above that requires, absent intentional misrepresentation by the property owner, a program administrator to be responsible for the difference between the determination of the property owner's ability to pay the annual PACE obligation and the amount financed for the property owner.

The CFL requires the commissioner to file an annual report with the department as a public record that is a composite of the annual reports and any comments on those reports that the commissioner determines to be in the public interest. The CFL, commencing on April 1, 2018, requires a program administrator to report annually to the commissioner all PACE assessments that were funded and recorded. This bill requires a program administrator to include information on all PACE assessments that were funded and recorded into the annual composite report described above.

This bill requires a program administrator to be subject to all provisions of the California Financial Information Privacy Act that are applicable to financial institutions. The CFL, commencing on January 1, 2019, authorizes the commissioner to conduct an examination under oath of every person engaged in the business of program administrator for the purpose of discovering violations of the CFL. Existing law provides that if, during the course of an inspection, examination, or investigation of a program administrator, the commissioner has cause to believe that the program administrator, PACE solicitor, or PACE solicitor agent may have committed a violation of the CFL, or that certain conditions are met, the commissioner may take specified actions to investigate that PACE solicitor or PACE solicitor agent, including inspecting specified files and communications of the PACE solicitor or PACE solicitor agent and requiring the attendance of witnesses under oath. The CFL provides that if, after an inspection, examination, or investigation, the commissioner has cause to believe that a PACE solicitor or PACE solicitor agent has committed a violation of the CFL, the commissioner is required to exhaust a procedure before bringing an order. Under existing law, that procedure requires the commissioner to issue a report to that person identifying each violation and requires that person to have an opportunity to provide a written answer to that report within a reasonable time.

The CFL authorizes the commissioner, after the time period for a response has expired, and if the commissioner believes further action is necessary or appropriate, to demand a corrective action by the person subject to the investigation; demand that the person stop violating the relevant portion of the CFL or rules or orders issued thereunder; or demand that the PACE solicitor or PACE solicitor agent, or both, discontinue engaging in the business of soliciting property owners to enter into assessment contracts related to any and all program administrators; or demand that the program administrator deauthorize the PACE solicitor or PACE solicitor agent for a specified period of time. The CFL requires that, in that instance, any examinations and correspondence related to the investigation remain confidential, but authorizes the commissioner to make publicly available the identity of any PACE solicitor or PACE solicitor agent who has agreed to discontinue engaging in business as a consequence of an investigation. The CFL authorizes the commissioner, after the procedure described above is exhausted, to bring an order against the person subject to the investigation, subject to certain standards.

This bill revises the procedure described above by, among other clarifying changes, requiring the commissioner to issue a report documenting the commissioner's findings, and if applicable, requesting corrective action or a cessation of any violation of the CFL. The bill requires any answer to a demand to include any voluntary corrective action, or other action taken or planned to address the commissioner's request, and requires the commissioner to shorten the period of time to provide a written answer to no greater than five business days if he or she has reasonable grounds to believe that person is conducting business as a PACE solicitor or PACE

solicitor agent, or both, in an unsafe or injurious manner. The bill removes the provision that authorizes the commissioner to make publicly available the identity of any PACE solicitor or PACE solicitor agent who has agreed to, or been required to, discontinue engaging in business as a consequence of an investigation, and no longer requires that examinations and correspondence related to an investigation as described above be confidential.

This bill requires the commissioner to bring an order against a person following the issuance of a demand that the PACE solicitor or PACE solicitor agent, or both, discontinue engaging in the business of soliciting property owners to enter into assessment contracts, or following the issuance of a demand that the program administrator deauthorize the PACE solicitor or PACE solicitor agent for a specified period of time. The bill also requires the commissioner to bring an order against a person following the issuance of a demand to take corrective action or to stop violating the relevant portion of the CFL if the commissioner believes that the public's interest will be served by the public nature of the order. The bill requires that any order addressing unsafe or injurious behavior by a PACE solicitor or PACE solicitor agent, or both, be effective immediately, but provides that any other order issued under this process be effective once final in accordance with certain requirements.

The bill requires the department, beginning on January 1, 2020, to maintain on its website the identities of enrolled PACE solicitors and PACE solicitor agents. The bill requires the department to maintain on its website lists identifying PACE solicitors and PACE solicitor agents ordered to discontinue engaging in the business of soliciting property owners to enter into assessment contracts.

Existing law makes it unlawful to commence work under a home improvement contract if the property owner entered into the home improvement contract based on the reasonable belief that the work would be covered by the PACE program and the property owner applies for, accepts, and cancels the PACE financing within the right-to-cancel period.

The bill applies the above prohibition if the property owner applied for, but was not approved for, PACE financing, and makes a conforming change to that effect. The bill also broadens that prohibition to make it unlawful to deliver any property or perform any services, except to obtain a building permit or other similar services, under a home improvement contract if the conditions described above are met. The bill states that the provision governing home improvement contracts does not authorize the commencement of work under a home improvement contract if the commencement of work is prohibited by specified provisions of the CFL.

Codes Affected: An act to amend Sections 22105, 22680, 22681, 22682, 22684, 22685, 22687, 22688, 22689, 22690, 22693, 22694, and 22716 of, and to add Section 22690.5 to, the Financial Code, and to amend Section 5940 of the Streets and Highways Code, relating to the Property Assessed Clean Energy program.

[SB 1115 Property taxation: welfare exemption: low income housing.](#)

Chapter 694

Effective Date 1/1/2019

Description: This bill increases the total exemption amount allowed from \$10,000,000 to \$20,000,000 in assessed value with respect to lien dates occurring on and after January 1, 2019. The bill requires any outstanding qualified ad valorem property tax in excess of the \$10,000,000 limitation, and related interest or penalty, which was levied or imposed on and after January 1, 2017, and before January 1, 2019, with respect to qualified property for which a qualified claim was filed, to be canceled to the extent that the amount canceled does not result

in a total assessed value exemption amount in excess of \$20,000,000 being allowed to a qualified taxpayer with respect to a single property or multiple properties for any fiscal year. The bill, on and after January 1, 2019, prohibits an escape assessment from being levied on qualified property if that amount is subject to cancellation pursuant to this bill. This bill provides that, notwithstanding those provisions, no appropriation is made and the State shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.

Codes Affected: An act to amend Section 214 of, and to add Section 214.19 to, the Revenue and Taxation Code, relating to taxation.

[SB 1121](#) California Consumer Privacy Act of 2018.

Chapter 735

Effective Date 9/23/2018

Description: This bill requires a business that collects personal information about a consumer to disclose the consumer's right to delete personal information in a form that is reasonably accessible to consumers and in accordance with a specified process.

Codes Affected: An act to amend Sections 1798.100, 1798.105, 1798.110, 1798.115, 1798.120, 1798.125, 1798.130, 1798.135, 1798.140, 1798.145, 1798.150, 1798.155, 1798.185, 1798.192, 1798.196, and 1798.198 of, and to add Section 1798.199 to, the Civil Code, relating to personal information, and declaring the urgency thereof, to take effect immediately.

[SB 1130](#) Property tax postponement: residential dwelling: manufactured homes.

Chapter 896

Effective Date 1/1/2019

Description: This bill expands the definition of a "residential dwelling" to include a manufactured home, thereby authorizing a claimant who is the owner of a manufactured home to postpone the payment of property taxes. The bill, on July 1, 2019, and on July 1 each year thereafter, requires up to 1% of the amount available in the Senior Citizens and Disabled Citizens Property Tax Postponement Fund for disbursements relating to postponement of property taxes to be available for residential dwellings that are manufactured homes. Because this bill provides for an additional category of expenditures from the Senior Citizens and Disabled Citizens Property Tax Postponement Fund, a continuously appropriated fund, it makes an appropriation.

The bill repeals the Senior Citizens Mobilehome Property Tax Postponement Law and, instead, enacts the Senior Citizens Manufactured Home Property Tax Postponement Law, which, commencing July 1, 2019, establishes a procedure for the postponement of the payment of property taxes of a claimant who is the owner of a manufactured home, as defined. The bill requires a claimant applying for postponement under this law to file a claim under penalty of perjury. The bill makes related conforming changes. By requiring a claim for postponement to be filed under penalty of perjury, the bill expands the crime of perjury, thereby imposing a state-mandated local program.

This bill requires all sums paid by the Controller to be secured by a lien in favor of the State when funds are transferred to the county by the Controller upon a manufactured home situated on real property owned by the claimant for which property taxes have been postponed. The bill,

in the case of a manufactured home situated on real property not owned by the claimant, requires the State's interest to be secured by a security agreement in favor of the State of California. The bill also requires the Controller to maintain a record of all properties against which the Department of Housing and Community Development has been notified to withhold the transfer of title or permit for transport. The bill requires the Controller, or authorized delegate of the Controller, if at any time the amount of the obligation secured by the lien or security agreement for postponed property taxes is paid in full, or otherwise discharged in the case of a manufactured home, to direct certain local tax officials to remove specified information from the secured roll or assessment records.

Codes Affected: An act to amend Sections 16180, 16181, 16182, 16183, 16184, 16186, and 16192 of, and to repeal Article 4 (commencing with Section 16210) of Chapter 5 of Part 1 of Division 4 of Title 2 of, the Government Code, and to amend Sections 2514, 20503, 20505, 20583, 20585, 20586, 20640.2, and 20641 of, to add Section 20639.13 to, and to add Chapter 3.3 (commencing with Section 20639) to Part 10.5 of Division 2 of, the Revenue and Taxation Code, relating to manufactured homes, and making an appropriation therefor.

SB 1153 Local initiatives: review.

Chapter 155

Effective Date 1/1/2019

Description: This bill authorizes the proponent of a county, municipal, or district initiative to withdraw the initiative at any time before the 88th day before the election, whether or not the petition has already been found sufficient by the elections official.

Codes Affected: An act to add Sections 9118.5, 9215.5, and 9311 to the Elections Code, relating to initiatives.

SB 1172 High-Speed Rail Authority: property acquisition: capital outlays: public contracts: county assessor's records.

Chapter 790

Effective Date 1/1/2019

Description: This bill requires the county assessor to disclose information, furnish abstracts, or permit access to records in his or her office to the High-Speed Rail Authority and requires the authority to reimburse the assessor for costs.

Codes Affected: An act to amend Section 1245.210 of the Code of Civil Procedure, to amend Sections 11005, 11005.2, 13332.11, 13332.12, 15853, and 15855 of the Government Code, to amend Sections 10106 and 10107 of the Public Contract Code, and to amend Section 408 of the Revenue and Taxation Code, relating to high-speed rail.

[SB 1246](#) Property tax: claims for refund.

Chapter 358

Effective Date 1/1/2019

Description: This bill makes changes to the property tax refund process. This bill provides for verification of a claim by the trustee of the person who paid the tax. The bill also authorizes, pursuant to the board of supervisors of a county adopting a resolution or ordinance that so provides, a refund of property taxes or assessments without a verified claim if there has been no transfer of the property in the fiscal year that the taxes were levied and if the refund amount is less than \$5,000.

Codes Affected: An act to amend Section 5097 of, and to add Section 5105 to, the Revenue and Taxation Code, relating to taxation.

[SB 1459](#) Cannabis: provisional license.

Chapter 857

Effective Date 9/27/2018

Description: This bill, until January 1, 2020, authorizes a licensing authority to issue a provisional license if specified conditions are met. The bill requires the provisional annual license to be valid for 12 months and prohibits the license from being renewed. The bill requires the provisions of Medicinal and Adult-Use Cannabis Regulation and Safety Act to apply to a provisional license in the same manner as to an annual license, except as specified. The bill exempts the issuance of a provisional license from the California Environmental Quality Act. The bill prohibits the refusal by the licensing authority to issue a provisional license, or revocation or suspension by the licensing authority of a provisional license, from entitling the applicant or licensee to a hearing or an appeal of the decision.

Codes Affected: An act to add and repeal Section 26050.2 of the Business and Professions Code, relating to cannabis, and declaring the urgency thereof, to take effect immediately.

[SB 1498](#) Local Government Omnibus Act of 2018.

Chapter 467

Effective Date 1/1/2019

Description: This bill makes several minor changes to state laws related to local governments' powers and duties. This bill authorizes a local agency to comply with the requirement to display the annual report of district expenditures to the commission by providing a link to the Treasurer's website that contains the specified bond information, along with the assigned California Debt and Investment Advisory Commission number for each bond issuance reported by the agency.

This bill requires the legislative body to direct a selected city or county official, as applicable, to mail a copy of the notice of intention to landowners. This bill authorizes the legislative body, as an alternative to mailing a copy of the resolution of intention, to direct the selected city or county official, as applicable, to mail a single-page notice of intention to create the district to each owner of land within the proposed district. The bill requires a notice of intention to indicate the physical location or website where documents related to the district, including the resolution of intention, will be made available for public viewing or inspection, state the date of the public

hearing on the proposal, and include a brief description of the types of public facilities to be financed by the district.

This bill, commencing with the four-year period beginning the 2019-20 fiscal year, provides an alternative manner for the assessor to satisfy the audit requirements described above in order to allow the assessor some discretion in the number of audits completed each fiscal year, as long as the four-year total of the significant number of audits are completed within a four-year period.

This bill makes technical corrections to district financing to fund infrastructure projects and sets forth the division of tax revenues between affected taxing entities and the district.

This bill requires a local agency to provide notice of a new parcel tax to the owner of a parcel affected by the new tax, if that owner does not reside within the jurisdictional boundaries of the taxing entity.

SB 1506 Property taxation: tax collector: notices.

Chapter 119

Effective Date 1/1/2019

Description: This bill requires a notice of default and power to sell the property for nonpayment of taxes, a notice of intended sale, and a notice of proposed sale to constitute a “notice of tax deficiency” for the purposes of the exception under federal law if the property subject to the notices is subject to a bankruptcy proceeding.

Codes Affected: An act to amend Sections 3365, 3691, 3691.1, 3701, and 3704.7 of the Revenue and Taxation Code, relating to taxation.