

Adopted: July 25, 2025

## STATEWIDE COST ESTIMATE

**\$26,572<sup>1</sup> - \$33,810**

**Initial Claim Period, September 28, 2022 to June 20, 2023 and  
Fiscal Year 2023-2024**

**\$7,229 - \$8,032 (Plus the Implicit Price Deflator)  
Fiscal Year 2024-2025 and Following**

Revenue and Taxation Code Sections 2610.8 and 2636.1 as Added by  
Statutes 2022, Chapter 712 (SB 989)

*Disclosure Requirements and Deferral of Property Taxation*

22-TC-06

The Commission on State Mandates (Commission) adopted this Statewide Cost Estimate on consent by a vote of 4-0 during a regularly scheduled hearing on July 25, 2025 as follows:

Member	Vote
Lee Adams, County Supervisor	Yes
Karen Greene Ross, Public Member	Absent
Renee Nash, School District Board Member	Yes
David Oppenheim, Representative of the State Controller, Vice Chairperson	Yes
William Pahland, Representative of the State Treasurer	Absent
Michele Perrault, Representative of the Director of the Department of Finance, Chairperson	Absent
Alexander Powell, Representative of the Director of the Office of Land Use and Climate Innovation	Yes

## STAFF ANALYSIS

### **Summary of the Mandate, Eligible Claimants, and Period of Reimbursement**

This Statewide Cost Estimate addresses increased costs arising from sections 2610.8 and 2636.1 of the Revenue and Taxation Code, added by Statutes 2022, chapter 712 (the test claim statute), effective September 28, 2022.<sup>2</sup>

<sup>1</sup> This amount is rounded and matches the amount of the 2022-2023 claim filed. See Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 1.

<sup>2</sup> Statutory references are to the Revenue and Taxation Code unless otherwise indicated.

Section 2636.1 requires a county with a population of over four million, as determined by the 2020 census (i.e., only Los Angeles County), to defer property tax payments without penalty or interest for property owners claiming relief under Proposition 19 and section 69.6 (the Prop. 19 implementation statute) until the county assessor determines their claim. Deferment requests had to be filed with the county within one year of receiving the first tax bill for the replacement property, but before January 1, 2024.

Proposition 19 (November 2020) allows, beginning April 1, 2021, property owners who are over 55, severely disabled, or victims of a wildfire or natural disaster, to transfer the taxable base year value of their primary residence to a replacement primary residence located anywhere in the state within two years of the sale of the original primary residence to prevent or mitigate increased property taxes when these property owners move or rebuild.<sup>3</sup> Property owners seeking relief under Proposition 19 and section 69.6 must file a claim with the county assessor where the replacement primary residence is located.<sup>4</sup> Section 2636.1 sunsets on January 1, 2026.<sup>5</sup>

Section 2610.8, which does not sunset, requires the same county of over four million population to print brief summaries on property tax bills about the availability of Proposition 19 base year value transfers and tax deferment under section 2636.1.<sup>6</sup>

The Commission adopted the Test Claim Decision on July 26, 2024, and the Decision and Parameters and Guidelines on September 27, 2024, approving reimbursement for the County of Los Angeles.

The initial reimbursement period is September 28, 2022 to June 30, 2023 and fiscal year 2023-2024. The County of Los Angeles, the only eligible claimant,<sup>7</sup> was required to file initial claims with the State Controller's Office (Controller) by April 29, 2025. Late initial reimbursement claims may be filed until April 29, 2026, but will incur a 10 percent late filing penalty of the total amount of the initial claim without limitation.<sup>8</sup>

### **Reimbursable Activities**

The Commission approved the following reimbursable activities for the County of Los Angeles:

- Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either

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<sup>3</sup> California Constitution, article XIII A, section 2.1(b)(1).

<sup>4</sup> Revenue and Taxation Code section 69.6(c)(1), (e)(1). California Constitution article XIII A, section 2.1(b)(4).

<sup>5</sup> Revenue and Taxation Code 2636.1(f).

<sup>6</sup> Revenue and Taxation Code 2610.8.

<sup>7</sup> See Exhibit A, Test Claim Decision, pages 19-22. Exhibit B, Decision and Parameters and Guidelines, pages 6, 10.

<sup>8</sup> Government Code section 17561(d)(3).

the county assessor reassesses the property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner.

- Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill:
  - A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and
  - A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.<sup>9</sup>

### **Offsetting Revenues and Reimbursements**

According to the Parameters and Guidelines:

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any funds other than the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement.<sup>10</sup>

This is standard boilerplate language for offsetting revenue. Although offsets are not specified in the Parameters and Guidelines, the claimant identified \$3,779.85 in offsetting revenue, stating "32% of the S&S amount<sup>11</sup> which [sic] is reimbursement rate revenue received from the annual Property Tax Administration Claim."<sup>12</sup>

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<sup>9</sup> Revenue and Taxation Code sections 2636.1, 2610.8 (Stats. 2022, ch. 712). Exhibit B, Decision and Parameters and Guidelines, pages 7, 11.

<sup>10</sup> Exhibit B, Decision and Parameters and Guidelines, page 14.

<sup>11</sup> Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 2. It appears that S&S means "services and supplies." The contract service claimed for Activity B. is \$11,812.04, and the \$3,779.85 offset is 32 percent of the contract service.

<sup>12</sup> Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 2. See also pages 17-22 regarding SB 2557 reimbursement. On page 22, it states: "The NCC claimed under Property Tax Administration cost is \$20,829,534.32 and the amount we received from this claim is \$6,611,630.04 which is about 32%. The reimbursement received is about 32% annually for all our expenses related to the Property Tax Administration."

## **Statewide Cost Estimate**

Staff reviewed one unaudited reimbursement claim submitted by the County of Los Angeles, as compiled by the Controller. Staff developed the Statewide Cost Estimate based on the assumptions and methodology discussed herein.

**Table 1. Initial Reimbursement Period (Sept. 28, 2022 to Jun. 30, 2024) Estimate**

<b>Activity A.</b> Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner. <sup>13</sup>	\$17,487 - \$17,487
<b>Activity B.</b> Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill: <ul style="list-style-type: none"><li>• A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and</li><li>• A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.<sup>14</sup></li></ul>	\$11,812 - \$23,634
Indirect Costs	\$1,052 - \$1,052
Offsetting Revenues or Other Reimbursements	(\$3,780 - \$7,560)
10 Percent Late Filing Penalty	(\$0 - \$803)
<b>Total Costs</b>	\$26,572 <sup>15</sup> - \$33,810

**Table 2. Estimated Annual Costs for (2024-2025) and Following**

<b>Activity A.</b> Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the	\$0
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<sup>13</sup> Revenue and Taxation Code section 2636.1 (Stats. 2022, ch. 712).

<sup>14</sup> Revenue and Taxation Code section 2610.8 (Stats. 2022, ch. 712).

<sup>15</sup> This amount is rounded and matches the amount of the claim. See Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 1.

property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner. <sup>16</sup>	
<b>Activity B.</b> Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill:  <ul style="list-style-type: none"> <li>• A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and</li> <li>• A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.<sup>17</sup></li> </ul>	\$11,812 - \$11,812
Indirect Costs	\$0 - \$0
Offsetting Revenue	(\$3,780 - \$3,780)
Late Filing Penalty	(\$803 - \$0)
<b>Total Costs</b>	<b>\$7,229 - \$8,032</b>

### **Assumptions**

1. The test claim statute imposes requirements solely on the County of Los Angeles, the only eligible claimant.<sup>18</sup>
2. The test claim statute was effective on September 28, 2022. Property owners were required to request property tax deferment under section 2636.1 (that triggers Activity A) by January 1, 2024, and this deferment provision sunsets on January 1, 2026.<sup>19</sup> Documentation submitted with the claims data (printed in Feb. 2025) indicates costs for the County Treasurer Tax Collector for Activity A only from September 2022 to March 2023 (and no documented County Assessor costs).<sup>20</sup> No claim was filed for 2023-2024. Thus, Activity A costs were all likely incurred and claimed in fiscal year 2022-2023.

<sup>16</sup> Revenue and Taxation Code section 2636.1 (Stats. 2022, ch. 712).

<sup>17</sup> Revenue and Taxation Code section 2610.8 (Stats. 2022, ch. 712).

<sup>18</sup> Exhibit B, Decision and Parameters and Guidelines, pages 6, 10. Exhibit A, Test Claim Decision, pages 19-22.

<sup>19</sup> Revenue and Taxation Code section 2636.1(f) (Stats. 2022, ch. 712).

<sup>20</sup> Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), pages 5-12. In the Test Claim, the claimant alleged costs for the Assessor of \$9,092.48 for fiscal year 2022-2023 and estimated costs of \$22,397.44 for fiscal year 2023-2024. For the Treasurer Tax Collector, the claimant alleged costs of \$50,857 for fiscal year 2022-2023 and

3. Unlike deferment requests in section 2636.1 (Activity A.), the disclosures on tax bills required by section 2610.8 (Activity B) are ongoing.<sup>21</sup>
4. The claimant identified offsetting revenue of \$3,779.85, stating “32% of the S&S amount which [sic] is reimbursement rate for revenue received from the annual Property Tax Administration Claim.”<sup>22</sup> The amount claimed for contract services for Activity B is \$11,812.04; 32 percent of which is the amount offset (\$3,780). Since Activity B is ongoing, the offsetting revenue for S&S (services and supplies) will also be ongoing.
5. The claimant chose an indirect cost rate of 10 percent of its direct labor cost, which it incurred only in 2022-2023 for Activity A. There are no indirect costs for Activity B because it was contracted. Therefore, all indirect costs were incurred and claimed in fiscal year 2022-2023.
6. The amount claimed for the initial reimbursement period may increase if amended claims are filed.
7. The total amount for this program may be lower than the Statewide Cost Estimate based on the Controller’s audit findings. The Controller may conduct audits and reduce any claim deemed excessive or unreasonable.<sup>23</sup>

## **Methodology**

### **A. Initial Reimbursement Period (2022-2023 & 2023-2024) Cost Estimate**

The low estimate is the actual costs claimed for 2022-2023. The high estimate is the same amount plus a potential estimated claim for 2023-2024 for only Activity B. (less potential offsets and late filing penalties) in the same amount as 2022-2023. Fiscal year 2023-2024 costs for Activity A. and associated indirect costs are not included in the high estimate based on assumptions #2 and #5 above. The County of Los Angeles, the only eligible claimant, did not file a claim for 2023-2024 (due April 29, 2025), but may file a late claim until April 29, 2026, less a 10 percent late filing penalty.<sup>24</sup>

For Activity A., processing deferment requests, the low estimated cost is the actual cost claimed: \$17,487. The high estimate is also \$17,487 because it is assumed that costs for Activity A were all incurred and claimed in 2022-2023 (see assumption #2 above).

For Activity B., printing disclosures on each tax bill for specified properties, the low estimate is the actual costs claimed: \$11,812. The high estimate includes a potential 2023-2024 claim in the same amount (\$11,812 + \$11,812) or \$23,634.

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estimated costs of \$25,000 for fiscal year 2023-2024. Exhibit D (2), Test Claim, pages 12-13, 19 (Tellalyan Declaration), 22-23 (Herrera Declaration).

<sup>21</sup> Exhibit A, Test Claim Decision, pages 17-18.

<sup>22</sup> Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 2.

<sup>23</sup> Government Code section 17561.

<sup>24</sup> Government Code section 17561(d)(3).

**Indirect Costs:** The low estimate for indirect costs is \$1,052, the indirect costs actually claimed. The high estimate is also \$1,052 because all indirect costs were claimed and incurred in 2022-2023 only for Activity A. (see assumption #5 above).

**Offsetting Revenues:** The low estimate for offsetting revenues is \$3,780, the total amount of offsetting revenues actually claimed. The high estimate (adding potential offsetting revenue of \$3,780 for 2023-2024) is \$7,560.

**Late Filing Penalties:** The low estimate is \$0 because the initial claim compiled by the Controller was not assessed a late filing penalty. The high estimate assumes that the claimant will file a late claim for the 2023-2024, which will be subject to a late filing penalty, which is calculated by taking costs for Activity B. (\$11,812) and subtracting offsets (\$3,780) for a net cost (\$8,032). The net cost is multiplied by a ten percent late filing penalty to calculate the estimated high late filing penalty (\$803).

#### **B. Projected Annual Costs for Fiscal Year 2024-2025 and Following**

Beginning in fiscal year 2024-2025, future statewide costs are estimated to be \$7,229 to \$8,032 annually for the County of Los Angeles to print the disclosures on property tax bills for specified properties.

As indicated in assumption number 2 above, the low estimate assumes that there are no costs claimed for Activity A., and no indirect costs (see assumption #5 above) in fiscal year 2024-2025 and beyond.

The low estimate further assumes the County of Los Angeles will continue to file annual reimbursement claims for Activity B., (to print disclosures on each tax bill) and offsets for services and supplies (see assumption #4 above) at the same rate as fiscal year 2022-2023. Thus, the estimated Activity B. costs are the actual costs claimed in 2022-2023: \$11,812.

**Indirect Costs:** The low and high estimate for indirect costs is \$0 because indirect costs were incurred only in 2022-2023 for Activity A. (see assumption #5 above).

**Offsetting Revenues:** The low estimate for offsetting revenues is \$3,780, the total amount of offsetting revenues claimed in 2022-2023, because they are tied to the contract costs for Activity B. (see assumption #4 above).

**Late Filing Penalties:** The low estimate is \$0 because none of the initial claims compiled by the Controller were assessed a late filing penalty. The high estimate assumes the claimant will file claims for the period of reimbursement (2023-2024 and beyond) that will be subject to a late filing penalty that is calculated by taking the costs for Activity B. (\$11,812) and subtracting offsets (\$3,780) to get net costs (\$8,032). The net cost is multiplied by ten percent to calculate the estimated late filing penalty (\$803), which is the high potential late filing penalty.

### **Draft Proposed Statewide Cost Estimate**

On June 5, 2025, Commission staff issued the Draft Proposed Statewide Cost Estimate.<sup>25</sup> No comments were filed on it.

### **Conclusion**

On July 25, 2025, the Commission adopted this Statewide Cost Estimate of \$26,572<sup>26</sup> - \$33,810 for the Initial Claim Period that began on September 2022 and ended on June 20, 2023.

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<sup>25</sup> Exhibit C, Draft Proposed Statewide Cost Estimate.

<sup>26</sup> This amount is rounded and matches the amount of the 2022-2023 claim filed. See Exhibit D (1), Claimant Data (fiscal year 2022-2023 claim), page 1.



## **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento, and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On July 28, 2025, I served the:

- **Current Mailing List dated July 21, 2025**
- **Statewide Cost Estimate adopted July 25, 2025**

*Disclosure Requirements and Deferral of Property Taxation, 22-TC-06*  
Statutes 2022, Chapter 712 (SB 989); Revenue and Taxation Code Sections 2610.8 and 2636.1

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 28, 2025, at Sacramento, California.



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# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 7/21/25

**Claim Number:** 22-TC-06

**Matter:** Disclosure Requirements and Deferral of Property Taxation

**Claimant:** County of Los Angeles

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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