

SENATE JUDICIARY COMMITTEE
Senator Thomas Umberg, Chair
2025-2026 Regular Session

AB 2090 (Macedo)
Version: February 18, 2026
Hearing Date: June 16, 2026
Fiscal: No
Urgency: No
AM

SUBJECT

Guardianships and conservatorships: accounting exemptions

DIGEST

This bill raises the threshold amounts for a ward or conservatee's estate for when a court may exempt a conservator or guardianship from presenting an accounting of the estate to the court or posting a bond with the court.

EXECUTIVE SUMMARY

In California, if an adult is unable to manage their affairs – which may be medical, personal, financial, or all of the above – a conservator may be appointed to manage the adult's affairs on their behalf.¹ The appointment process generally requires an investigation by a court investigator and approval by the court. For a minor, a probate court may appoint a guardian of the estate, of the person, or both, if it appears necessary and convenient. Under existing law, an accounting of a conservatee or ward's estate is to be provided to the court and a bond is required to be posted unless the estate is below a specified threshold. This bill raises the threshold amounts of the estate for when a court may dispense with the accounting or bond requirement. The author and sponsor of the bill argue that this bill will reduce expenses and administrative costs for small estates that have a guardian or conservator.

The bill is sponsored by the California Lawyers Association, Trusts and Estates Section. No timely support or opposition was received by the Committee.

¹ This procedure is set forth in the Probate Code, and is distinct from the procedure for establishing a conservatorship for "gravely disabled" persons under the Lanterman-Petris-Short Act. This bill and this analysis address only the former.

PROPOSED CHANGES TO THE LAW

Existing law:

- 1) Authorizes a court to appoint a guardian of the person, the estate, or both for a child under 18 years of age, or 18 to 21 years of age as specified, taking into consideration the best interest of the proposed ward. (Prob. Code §§ 1510 & 1510.1.)²
- 2) Authorizes a court to appoint a conservator of the estate for a person who is substantially unable to manage their own financial resources or resist fraud or undue influence, except as specified. (§ 1801(b).)
- 3) Requires a county public guardian to apply for appointment as a guardian or conservator of the person, the estate, or the person and estate, if there is an imminent threat to a person's health or safety or the person's estate, there is no one else who is qualified and willing to act, as specified, and the appointment would be in the best interests of the person. (§ 2920(b).)
- 4) Provides that the relationship of guardian and ward and of conservator and conservatee is a fiduciary relationship. (§ 2101.)
- 5) Grants the guardian or conservator, or limited conservator to the extent specifically and expressly provided in the appointing court's order, management and control of the estate. Requires they use ordinary care and diligence in managing and controlling the estate. (§ 2401(a).)
- 6) Makes each accounting of the assets of the estate of the ward or conservatee subject to random or discretionary, full or partial review by the court. (§ 2620(d).)
- 7) Requires a guardian or conservator to post a bond before letters of guardianship or conservatorship are issued. Provides that the bond is available for the benefit of the ward or conservatee and all persons interested in the guardianship or conservatorship estate and is conditioned upon the faithful execution of the duties of the office by the guardian or conservator. (§ 2320(a)-(b).)
- 8) Authorizes the court to order that the guardian or conservator is not required to present the accounts so long as all of the following conditions are met:
 - a) the estate at the beginning and end of the accounting period for which an account is otherwise required consisted of property, exclusive of the residence of the ward or conservatee, of a total net value of less than \$15,000;
 - b) the income of the estate for each month of the accounting period, exclusive of public benefit payments, was less than \$2,000; and

² All further statutory references are to the Probate Code, unless otherwise indicated.

- c) all income of the estate during the accounting period, if not retained, was spent for the benefit of the ward or conservatee. (§ 2628(a).)
- 9) Authorizes the court to dispense with the bond requirement if it appears likely that the estate will satisfy the conditions of 8) for its duration. (§ 2323(a).)

This bill:

- 1) Raises the net value of the property in the estate in 8)a), above, to \$30,000.
- 2) Raises the monthly income of the estate in 8)b), above, to \$3,200.

COMMENTS

1. Stated need for the bill

The author writes:

AB 2090 updates the financial threshold, reflecting inflation and rising costs, so small estates in guardianships and conservatorships can more easily qualify for reduced court requirements. By raising these limits, the bill helps families save money by allowing some low-value estates to skip costly accounting and bond requirements while still maintaining court oversight when needed.

2. This bill raises the threshold limits of a conservatee or ward's estate for when a court may dispense with the accounting requirement and bond requirement.

California adopted its first conservatorship statute in 1957. Prior to that time, the court appointed a "guardian" for any person, child or adult, who was deemed "incompetent" to manage their daily affairs. After 1957, the law distinguished between a "guardianship," created for a minor, and a "conservatorship," created for an adult.³

A general probate conservatorship may be ordered by a court for an adult if, based on clear and convincing evidence, it is shown that the person is to adequately provide for their personal needs for physical health, food, clothing, or shelter.⁴ If an adult who is, based on clear and convincing evidence, substantially unable to manage their own financial resources or is unable to resist fraud or undue influence, the court may appoint a conservator of the estate to manage the adult's financial matters.⁵

³ See Prob. Code, §§ 1500, 1800.3.

⁴ *Id.*, § 1801(a).

⁵ *Id.*, § 1801(b).

A probate court may appoint a guardian of the estate, of the person, or both, for a minor if it appears necessary and convenient. (§ 1514(a).) The court must be guided by what appears to be in the best interest of the proposed ward, taking into account the proposed guardian's ability to manage and preserve the estate, as well as the proposed guardian's concern for and interest in the welfare of the proposed ward. (*Id.* at (e)(1).) The court must give consideration to the ward's preference as to the person to be appointed guardian if the proposed ward is of sufficient age to form an intelligent preference. (*Id.* at (e)(2).)

There is a fiduciary relationship between a conservator or guardian and conservatee or ward. (§ 2101.) The duties of conservators and guardians include the obligation to exercise ordinary care and diligence in managing and controlling the conservatee's or ward's estate. (§ 2401.) Section 2102 provides that "[a] guardian or conservator is subject to the regulation and control of the court in the performance of the duties of the office." A guardian or conservator is required to post a bond before letters of guardianship or conservatorship are issued by a court. (§ 2320(a).) The bond is to be available for the benefit of the ward or conservatee and all persons interested in the guardianship or conservatorship estate and is conditioned upon the faithful execution of the duties of the office by the guardian or conservator. (§ 2320(b).) Additionally, an accounting of the assets of a conservatee or ward's estate is required to be given to the court for specified periods. (§ 2620.)

Existing law allows the court to make an order providing that the guardian or conservator is not required to provide an accounting when: the estate, exclusive of the residence of the ward or conservatee, consists of property in total of less than \$15,000 for the accounting period; the income of the estate for each month of the accounting period, exclusive of public benefits, is less than \$3,200; and all income of the estate, if not retained, was spent for the benefit of the ward or conservatee. (§ 2628.) The court may also dispense with the bond requirement if it appears likely that the estate will satisfy these conditions. (§ 2323(a).) The author and sponsor of the bill argue that raising the threshold limits of the property and income of the estate will reduce expenses and administrative costs for small estates that have a guardian or conservator and takes into account the rising costs of inflation while continuing to provide for court oversight. The last time the threshold limits under this bill were increased was in 2008 when AB 1727 (Committee on Judiciary, Ch. 553, Stats. 2017) became operative.

SUPPORT

California Lawyers Association, Trusts and Estates Section (sponsor)
The California Baptist Capitol Ministry

OPPOSITION

None received

RELATED LEGISLATION

Pending Legislation: None known.

Prior Legislation: AB 1727 (Committee on Judiciary, Ch. 553, Stats. 2017) among other things raised the threshold amounts for a ward or conservatee's estate for when a court may exempt a conservator or guardianship from presenting an accounting of the estate to the court or posting a bond with the court.

PRIOR VOTES

Assembly Floor (Ayes 73, Noes 0)

Assembly Judiciary Committee (Ayes 12, Noes 0)
