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## SENATE COMMITTEE ON APPROPRIATIONS

Senator Sabrina Cervantes, Chair  
2025 - 2026 Regular Session

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**SB 1053 (Niello) - Property taxation: transfer of base year value: disaster relief**

**Version:** February 12, 2026

**Policy Vote:** REV. & TAX. 5 - 0

**Urgency:** No

**Mandate:** No

**Hearing Date:** May 14, 2026

**Consultant:** Robert Ingenito

**Bill Summary:** SB 1053 would allow boards of supervisors in disaster-affected to extend two property tax deadlines for three years by ordinance.

**\*\*\*\*\* ANALYSIS ADDENDUM – SUSPENSE FILE \*\*\*\*\***

**The following information is revised to reflect amendments  
adopted by the committee on May 14, 2026**

**Fiscal Impact:** This measure is not related to one specific disaster or one specific jurisdiction. Consequently, the Board of Equalization (BOE) indicates that the resulting future revenue loss cannot be determined and is thus unknown. Reductions in local property tax revenues, in turn, can increase General Fund Proposition 98 spending by up to roughly 50 percent (the exact amount depends on the specific amount of the annual Proposition 98 guarantee, which in turn depends upon a variety of economic, demographic and budgetary factors). BOE would incur minor administrative costs to implement the provisions of the bill.

**Author Amendments:** Extend the end of the lien date window from January 1, 2031 to January 1, 2034.

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