Date of Hearing: June 29, 2026

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION
Mike Gipson, Chair

SB 911 (Becker) – As Amended June 1, 2026

Majority vote. Fiscal committee.

SENATE VOTE: 33-0

SUBJECT: Transfer of real property: fire hazard severity zones: compliance documentation

SUMMARY: Provides that when a written agreement is executed pursuant to Civil Code Section 1102.19 between a seller and buyer of real property, the buyer shall disclose whether they have an obligation to obtain documentation of compliance with specified defensible space requirements within one year of the date of the close of escrow on the preliminary change of ownership report (PCOR) filed pursuant to Revenue and Taxation Code (R&TC) Section 480.3. Specifically, **the tax-related provisions of this bill**:

1) Requires the PCOR to include a question specifying whether the property is located in a high or very high fire hazard severity zone, as specified, and, if so, whether the buyer has an obligation to obtain documentation of compliance within one year of the date of the close of escrow pursuant to a written agreement executed under Civil Code Section 1102.19(b).

2) Require the county assessor to make available to the Department of Forestry and Fire Protection (CAL FIRE) and to local fire agencies the property address of any property, and name of the transferee, for which the transferee indicated on the PCOR that the property is located in a high or very high fire hazard severity zone and that the transferee has an obligation to obtain documentation of compliance within one year of the date of the close of escrow pursuant to a written agreement between the seller and buyer.

3) Require the county assessor to disclose information, furnish abstracts, or permit access to all records in the assessor's office to CAL FIRE, local fire departments, and fire protection districts.

4) Find and declare that the prevention of wildland fires is a matter of statewide concern and is not a municipal affair as that term is used in Section 5 of Article XI of the California Constitution. Therefore, this bill's requirements apply to all cities, including charter cities.

5) Specify that no reimbursement is required by this bill pursuant to Section 6 of Article XIII B of the California Constitution because a local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the program or level of service mandated by this bill, within the meaning of Government Code Section 17556.

EXISTING LAW:

1) Requires a seller of real property that is located in a high or very high fire hazard severity zone to provide to the buyer documentation stating that the property is in compliance with specified fire safety requirements or local vegetation management ordinances. (Civil Code Section 1102.19(a).)

2) Provides that if the seller of real property described above has not obtained documentation of compliance, the seller and the buyer must enter into a written agreement pursuant to which the buyer agrees to obtain documentation of compliance with those specified fire safety requirements or local vegetation management ordinances, as specified. (Civil Code Section 1102.19(b).)

3) Specifies that, in a local jurisdiction that has not enacted an ordinance requiring an owner or buyer to obtain documentation of compliance, and if a state or local agency, or other government entity, or other qualified nonprofit entity, provides an inspection with documentation for the jurisdiction in which the property is located, the buyer is required to obtain documentation of compliance within one year of the date of the close of escrow. (Civil Code Section 1102.19(b).)

4) Requires each county assessor and recorder to make available, without charge and upon request, a form entitled PCOR, which transferees of real property are required to complete and authorized to file with the recorder concurrent with the recordation of any document effecting a change in ownership. (R&TC Section 480.3.)

5) Requires the PCOR to give information relative to the transfer, including, but not limited to, a description of the property, the parties to the transaction, the date of acquisition, the amount, if any, of the consideration paid for the property, whether paid in money or otherwise, and the terms of the transaction. (R&TC Section 480.4(a).)

6) Prohibits the PCOR from including any question that is not germane to the assessment function. (*Id*.)

7) Provides that, except as otherwise specified, any information and records in the assessor's office that are not required by law to be kept or prepared by the assessor, disabled veterans' exemption claims, and homeowners' exemption claims are not public documents and shall not be open to public inspection. (R&TC Section 408(a).)

8) Requires the assessor to disclose information, furnish abstracts, or permit access to all records in the assessor's office to the following:

   a) Law enforcement agencies;

   b) The county grand jury;

   c) The board of supervisors or their duly authorized agents, employees, or representatives, as specified;

   d) The county recorder, when conducting an investigation to determine whether a documentary transfer tax is imposed;

   e) The State Controller;

f) Employees of the State Controller for property tax postponement purposes;

g) Probate referees;

h) Employees of the Franchise Tax Board, for tax administration purposes only;

i) The California Department of Tax and Fee Administration;

j) Staff appraisers of the Division of Financial Institutions;

k) The Department of Transportation;

l) The Department of General Services;

m) The High-Speed Rail Authority;

n) The State Board of Equalization;

o) The State Lands Commission;

p) The State Department of Social Services;

q) The Department of Child Support Services;

r) The Department of Water Resources; and,

s) Other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine the records. (R&TC Section 408(b)(2).)

FISCAL EFFECT: Unknown, but no impact on state revenues.

COMMENTS:

1) The author has provided the following statement in support of this bill:

> Ensuring existing homes that are located in high and very high fire threat severity zones comply with defensive space standards is essential to protecting life and property in the face of a catastrophic wildfire. Currently it is difficult for state and local fire code enforcement agencies to know which homes in high and very high fire threat severity zones do and do not comply with the defensive space standards. SB 911 seeks to build upon previous legislation (Chap 391, stats of 2019) which required compliance with defensive space upon sale of a residence, by ensuring fire enforcement agencies are aware that a sale has taken place and compliance [timelines] need to be met.

2) This bill is supported by the American Property Casualty Insurance Association, which notes:

> The trades are pleased to support Senate Bill 911, authored by Senator Josh Becker. This measure closes a gap in existing law by ensuring that the appropriate enforcement has access to relevant records when a buyer and seller enter into a pre-sale agreement to comply with defensible space requirements. In addition, SB 911 requires a follow-up

inspection by the local fire enforcement agency within one year of the sale to confirm that the property meets defensible space standards for fire protection.

The trades have long supported efforts to develop and implement defensible space programs that promote proactive engagement by homeowners, contractors, and local governments. Creating and maintaining defensible space—where vegetation, debris, and other combustible fuels are properly managed—can significantly slow the spread of wildfire to and from a structure. It remains one of the most effective ways to protect homes and communities. Conversely, a home that does not meet defensible space standards poses an increased risk not only to itself, but also to neighboring properties and first responders.

While establishing and maintaining defensible space can be both costly and time-intensive, the point of sale represents a critical window when financial resources are most available and expectations are clearly defined. Existing law recognizes this moment as an important opportunity to make necessary, and potentially lifesaving, investments. By ensuring that enforcement agencies are notified when a property transfers without documented compliance, SB 911 strengthens this framework and increases the likelihood that required mitigation measures are ultimately completed.

3) The California Assessors' Association has taken an oppose unless amended position, and notes the following:

The bill's use of the PCOR is inappropriate. The PCOR is an assessment-administration document used exclusively to determine potential reassessment issues after a transfer has been completed. Expanding it to document or verify fire-safety or vegetation-management compliance agreements creates confusion about the assessors' role and misstates the purpose of the form.

In addition, PCORs contain confidential taxpayer information and are legally protected from public disclosures. Requiring buyers and sellers to use the PCOR to report fire-safety compliance would improperly intertwine confidential assessment documents with unrelated regulatory processes and could create uncertainty about how protected information is handled. The confidentiality requirements governing PCORs underscore why the form is not suitable for fire-safety enforcement.

[. . .]

The PCOR is designed solely to help assessors determine reassessment obligations following a transfer and contains legally confidential information. Using it to track or verify compliance agreements expands the form beyond its intended purpose, conflicts with confidentiality requirements, and inserts the assessor into processes unrelated to property tax administration. Compliance documentation between buyers and sellers should be handled outside the assessment system and by agencies with appropriate subject-matter expertise.

4) Committee Staff Comments:

a) *Required disclosures upon the transfer of residential property*: Existing law requires specified sellers of real property located in a high or very high fire hazard severity zone to provide the buyer documentation stating that the property is in compliance with Public Resources Code Section 4291's defensible space requirements or local vegetation management ordinances, as prescribed. (Civil Code Section 1102.19(a).)

If the seller of real property *has not* obtained documentation of compliance, however, the seller and buyer must enter into a written agreement pursuant to which the buyer agrees to obtain documentation of compliance. (Civil Code Section 1102.19(b).) Specifically, in a local jurisdiction that has enacted an ordinance requiring an owner or buyer to obtain documentation of compliance, the buyer must comply with that ordinance. In a local jurisdiction that has not enacted such an ordinance, and if a state or local agency, other government entity, or other qualified nonprofit entity provides an inspection with documentation for the jurisdiction, the buyer must obtain documentation of compliance within one year of the date of the close of escrow.

b) *What would this bill do*? This bill provides that, when a written agreement described above is executed, the buyer must disclose whether they are obligated to obtain documentation of compliance within one year of the date of the close of escrow on the PCOR filed pursuant to R&TC Section 480.3.

This bill would also require county assessors to make available to CAL FIRE, and to local fire agencies, the property address of any property, and the name of the transferee, for which any transferee indicated on the PCOR that the property is located in a high or very high fire hazard severity zone and that the transferee has an obligation to obtain documentation of compliance within one year, as specified.

Finally, this bill would provide that if CAL FIRE or the local fire department has not received documentation of compliance or otherwise certified compliance within one year of the date of the close of escrow, then CAL FIRE or the fire department shall conduct an inspection at the property.

c) *A laudable goal*: The author's office notes that wildfires in California have grown larger and have increased in intensity over the past several decades, and that more than 2 million households are located within or in close proximity to high or extreme fire risk areas of the state. As such, the author's office notes:

> Ensuring existing homes that are located in high and very high fire threat severity zones comply with defensive space standards is essential to protecting life and property in the face of a catastrophic wildfire. While current law requires homes to be brought up to defensive space standards at time of sale, or, at the buyer's choosing, within a year of sale, it is difficult for state and local fire code enforcement agencies to know which homes in high and very high fire threat severity zones have complied with the law and [which] should be inspected for compliance.

d) *The perineal question of how to solve one problem without creating another*: As noted above, this bill is motivated by the laudable goal of providing notice to CAL FIRE and local fire agencies when a buyer of property in a high or very high fire hazard severity zone has an obligation to obtain documentation of compliance with defensive space requirements. With this information, the appropriate authority will be able to know which properties require an inspection. The question, of course, is how best to accomplish this notification function. This bill does so by requiring a buyer to disclose any obligation to obtain documentation of compliance on the PCOR.

The California Assessors' Association, however, opposes this approach. Specifically, they argue that this bill's use of the PCOR is inappropriate because the PCOR is an administrative document designed to be used exclusively to determine potential reassessments in value. Indeed, this assertion is buttressed by current law, which specifically provides that the PCOR shall not include any question that is not germane to the assessment function.

The California Assessors' Association also notes that the PCOR contains confidential taxpayer information legally protected from public disclosure. As a general matter, state law guards against the disclosure of such information to encourage full and accurate disclosures and to promote taxpayer confidence that their information will only be used for proper administrative purposes. Nevertheless, Committee staff would note that existing law does require county assessors to make their records available to a wide range of departments and entities for various purposes. This bill would add CAL Fire and local fire departments and fire protection districts to the list of entities with access to such information.

The California Assessors' Association has suggested an alternative notice mechanism for this bill. Specifically, they are requesting amendments to establish a separate standalone document that could be recorded concurrently with the sale or purchase of real property. This document, in turn, would be available to CAL FIRE and local fire agencies to provide the required notice contemplated by this bill. While this solution would seem to accomplish this bill's intent without further expanding the disclosure of confidential taxpayer information, Committee staff is informed that the California Association of Realtors would oppose any such approach. As such, this Committee is placed in the position of essentially choosing between two approaches – the current approach and an alternative one that promotes taxpayer confidentially but risks generating new opposition to a bill advanced on the laudable goal of ensuring safety for residents living in high fire risk areas of the state.

e) *A question of interpretation*: As noted above, existing law establishes a bifurcated system when the seller of real property has not obtained documentation of compliance at the time of sale. In such cases, the seller and buyer must enter into a written agreement in which the buyer agrees to obtain documentation of compliance. In local jurisdictions that have enacted an ordinance requiring documentation of compliance, the buyer must simply comply with that ordinance. In local jurisdictions without an ordinance, however, the buyer must generally obtain documentation of compliance "within one year of the date of the close of escrow."

This bill, in turn, makes repeated reference to this one-year timeline. For example, this bill provides that when a written agreement is executed, the buyer shall disclose whether they have an obligation to obtain documentation of compliance *within one year of the date of the close of escrow* on the PCOR. This raises a potential question of statutory ambiguity. The author's office has indicated that this bill is intended to cover both agreements in jurisdictions with a governing ordinance and jurisdictions without such an ordinance. However, by repeatedly referencing the one-year timeline that appears to only apply in the context of jurisdictions without an ordinance, this bill could potentially be interpreted to only require disclosures in such cases.

f) *Double referral*: This bill was double referred with the Assembly Committee on Judiciary, which passed this bill by a vote of 12 to 0 on June 16, 2026. For additional discussion of this bill's provisions, please refer to the analysis prepared by the Assembly Committee on Judiciary.

REGISTERED SUPPORT / OPPOSITION:

Support

American Property Casualty Insurance Association
Fire Aside
National Association of Mutual Insurance Companies
Pacific Association of Domestic Insurance Companies
Personal Insurance Federation of California

Opposition

California Assessors' Association

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