Date of Hearing: August 5, 2026

ASSEMBLY COMMITTEE ON APPROPRIATIONS
Buffy Wicks, Chair
SB 911 (Becker) – As Amended June 1, 2026

Policy Committee:	Judiciary	Vote:	12 - 0
	Revenue and Taxation		7 - 0

Urgency: No State Mandated Local Program: Yes Reimbursable: Yes

SUMMARY:

This bill requires the buyer of a property located in a high or very high fire hazard severity zone (FHSZ) to disclose whether the buyer must comply with certain defensible space requirements on the preliminary change of ownership report (PCOR).

Specifically, this bill:

1) Requires the buyer of a property located in a high or very high FHSZ to disclose on the PCOR whether the buyer has entered into a written agreement with the seller requiring the buyer to obtain documentation of compliance with certain defensible space requirements within one year of the close of escrow.

2) Requires the county assessor to make the buyer's name and property address available to the Department of Forestry and Fire Protection (CAL FIRE) and local fire agencies and requires the applicable fire agency to conduct a compliance inspection at the property if the agency has not received documentation of compliance or otherwise confirmed compliance of the property within one year of the close of escrow.

3) Authorizes CAL FIRE and local fire agencies to delegate the responsibility to conduct a compliance inspection to a third-party, nonprofit entity deemed qualified to conduct such inspections; prescribes how such an inspection may be conducted; and authorizes a local fire agency to prioritize inspections based on certain factors and recover the costs of an inspection pursuant to existing laws.

4) Adds CAL FIRE and local fire agencies to the list of administrative bodies the assessor must disclose information pursuant to the bodies' authorization to examine the records.

FISCAL EFFECT:

1) By requiring a county assessor to collect more information on the PCOR and share certain information with CAL FIRE and local fire agencies, this bill likely creates a state-mandated local program. If the Commission on State Mandates determines the provisions of this bill create a new program or impose a higher level of service for which the state must reimburse local costs, the county may seek reimbursement from the state (General Fund). The California Assessors Association (CAA) notes that costs may reach up to $4.8 million in one-time costs for information technology updates needed to collect, validate, and report fire-mitigation data and $4.9 million in ongoing costs for related staff workload across the state's

58 counties. Although such costs represent the maximum possible range, actual costs would still be significant and ultimately depend on evolving variables, such as the area of each county currently designated as a high or very high FHSZ, the number of properties in those FHSZs that a buyer must bring into compliance with current defensible space requirements, and each assessor's existing systems and staffing capacity.

2) Costs of approximately $3,000 each in fiscal year (FY) 2026-27 and FY 2027-28 to the Board of Equalization to update the PCOR form used by county assessors and issue guidance reflecting the new requirement.

3) Costs of approximately $6.7 million in the first year and $6.3 million annually thereafter to CAL FIRE for 22 additional positions, vehicles, and other equipment needed to conduct defensible space inspections within the State Responsibility Area in accordance with this bill's compliance timeline (Greenhouse Gas Reduction Fund).

   Similarly, likely significant costs across local fire departments to conduct compliance inspections at certain properties. However, since this bill provides that a local fire department may recover the costs of an inspection, such costs are likely non-reimbursable by the state.

COMMENTS:

1) **Purpose.** According to the author:

   > Ensuring existing homes that are located in high and very high [FHSZs] 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 [FHSZs] do and do not comply with the defensive space standards. SB 911 seeks to build upon previous legislation…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) **Background.** ***Defensible Space Requirements.*** AB 38 (Wood), Chapter 391, Statutes of 2019, updated property sale and disclosure requirements for a property within a high or very high FHSZ. In addition to formally disclosing that a property is in such an FHSZ, a property owner must ensure that the property meets the state's defensible space requirements. If a seller has not brought the property into compliance prior to sale, the buyer and seller must enter into a formal agreement specifying that the buyer will bring the property into compliance as follows: (a) pursuant to a related local ordinance if the local jurisdiction has such an ordinance, or (b) within one year of the close of escrow in a local jurisdiction that does not have such an ordinance. However, implementation and enforcement of AB 38 provisions have proved challenging.

   This bill requires, for a sale that resulted in an agreement that the buyer will bring the property into compliance, the buyer to report such information on the PCOR, which the county assessor must provide to CAL FIRE and local fire agencies. This bill then requires the applicable fire agency to conduct a compliance inspection if the agency has not received documentation of compliance or otherwise confirmed compliance of the property within one year of the close of escrow.

PCOR. Existing law requires the BOE to consult with CAA to prescribe the PCOR for the purpose of maintaining statewide uniformity in the contents of the report. The PCOR provides information regarding the transfer of a property to assist an assessor with change in ownership property tax reassessments. Existing law prohibits the PCOR from including a question that is not germane to the assessment function. The PCOR includes a description of the property, the parties to the transaction, the date of acquisition, and the amount paid for the property. Although existing law requires an assessor to provide the form to a buyer and requires the buyer to complete the form, existing law only authorizes the buyer to file the form with the county recorder. As noted in the BOE's analysis of this bill:

> The PCOR is not a mandatory form and adding additional elements may make its filing less likely. While an assumption can be made that most taxpayers file the PCOR at the time of recording the deed, RTC 480.3 says that the PCOR shall be completed but **may** be filed with the recorder. If it is not filed, the recorder can charge an additional recording fee of $20. If the intent is to require all sellers in wildfire risk areas to report, adding a question on the PCOR does not necessarily accomplish that goal.

3) **Support and Opposition.** This bill is supported by the City of Berkeley, fire protection entities, and a coalition of insurer associations, the latter of which argues this bill ensures "enforcement agencies are notified when a property transfers without documented compliance" and "increases the likelihood that required mitigation measures are ultimately completed."

   This bill is opposed by CAA "unless amended to remove the assessor's role and the use of the PCOR," arguing that such use "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."

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