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**AB-1416 Property taxation: redemption: permanent installment plan.** (2025-2026)

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**Assembly Bill No. 1416**

**CHAPTER 69**

An act to amend Section 4222.5 of the Revenue and Taxation Code, relating to taxation.

[ Approved by Governor July 28, 2025. Filed with Secretary of State July 28, 2025. ]

**LEGISLATIVE COUNSEL'S DIGEST**

AB 1416, Ta. Property taxation: redemption: permanent installment plan.

Existing property tax law permits, at the election of the assessee, the installment payment of delinquent taxes on tax-defaulted property under an installment payment plan. Existing law also permits a one-year deferral of payment under an existing installment plan if the county was declared by the Governor to be in a state of emergency or disaster due to a major misfortune or calamity and specified conditions are met, including that the installment plan was already in existence at the time deferral is requested by the assessee or the agent of the assessee.

This bill would modify the above-described condition to be that the installment plan was already in existence, or that the taxpayer had submitted an application for the installment plan, at the time deferral is requested by the assessee or the agent of the assessee. The bill would also remove an obsolete definition from these provisions.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

**THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:**

**SECTION 1.** Section 4222.5 of the Revenue and Taxation Code is amended to read:

**4222.5.** (a) Notwithstanding any other provision of this article, the tax collector of any county that is designated by the Governor to be in a state of emergency or disaster due to a major misfortune or calamity and is therefore an eligible county for tax relief, as defined in Chapter 5 (commencing with Section 194) of Part 2, may defer for a period of one year payments under an installment plan if all of the following conditions are met:

- (1) The installment plan was already in existence, or the taxpayer had submitted an application for the installment plan, at the time deferral is requested by the assessee or the agent of the assessee.
- (2) The assessee or the agent of the assessee can establish to the satisfaction of the tax collector that the assessee incurred substantial disaster damage as defined in Section 194 in connection with their property as a result of the disaster.
- (3) The assessee or the agent of the assessee files an application for deferral with the tax collector on or before September 1 of the following fiscal year.
- (4) The assessee is not receiving any other relief relating to the disaster.

(b) This section does not preclude the assessment of interest in connection with the deferral of any installment payment. Any interest so assessed shall be due and payable together with the deferred installment payment.