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SB-288 Property tax: tax-defaulted property sales: sales to public agencies. (2025-2026)

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Date Published: 02/06/2025 09:00 PM

CALIFORNIA LEGISLATURE— 2025–2026 REGULAR SESSION

SENATE BILL

NO. 288

Introduced by Senator Seyarto

February 06, 2025

An act to add Section 3777 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 288, as introduced, Seyarto. Property tax: tax-defaulted property sales: sales to public agencies.

Existing law generally authorizes a county tax collector to sell tax-defaulted property 5 years or more, or 3 years or more, as applicable, after that property has become tax defaulted, to any person, regardless of any prior or existing lien on, claim to, or interest in, the property, as specified. Existing law also generally authorizes the sale to certain entities of a property that has been tax defaulted for 5 years or more, or 3 years or more, as applicable, in an applicable county, including by authorizing the state, county, any revenue district the taxes of which on the property are collected by county officers, or a redevelopment agency, to purchase the property or any part thereof, as prescribed. Existing law also authorizes a nonprofit organization to purchase, with the approval of the board of supervisors of the county in which it is located, a residential or vacant property that has been tax defaulted for 5 years or more, or 3 years or more if the property is subject to a nuisance abatement lien, as prescribed. Existing law requires the sales price of a property sold pursuant to the provisions described or referenced above to include certain amounts, including all defaulted taxes and assessments and all associated penalties and costs.

This bill would prohibit a property or property interest from being offered for sale under the provisions described above unless at least one of several conditions are met, including that the property has been offered for sale under the provisions described above authorizing a sale to any person, or that the assessed value of the property is \$10,000 or less.

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

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

SECTION 1. Section 3777 is added to the Revenue and Taxation Code, to read:

3777. Property or a property interest shall not be offered for sale under the provisions of this chapter unless any of the following conditions are met:

(a) The property has been previously offered for sale under the provisions of Chapter 7 (commencing with Section 3691).

(b) The assessed value of the property is ten thousand dollars (\$10,000) or less.

(c) The property has been appraised by a licensed appraiser. The costs associated with obtaining the appraisal shall be charged to the entity requesting to purchase the property. The price of the sale shall be equal to or greater than the appraised value.

(d) After the tax collector applies a factor to the property's current assessed value equal to 5 percent times the number of years from the assessment base year to the current year, the price of the sale would be equal to or greater than the factored value. This subdivision is not applicable to a parcel having either of the following conditions:

(1) Assessed structures or improvements.

(2) An occupied unsecured mobilehome on the property.

(e) The owner of the property signs a letter of consent requesting the tax collector sell the property under the provisions of this chapter.