

**NAME:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**2017 PROPERTY TAX LEGISLATION  
SELF STUDY SESSION**

**REVIEW QUESTIONS**

1. Assembly Bill 115 requires the assessor to use the purchase price paid to establish a property's new base year value after a change in ownership of any State Route 710 surplus residential property sold at an "affordable" or "reasonable" price pursuant to the Roberti Act. This requirement applies to which county or counties? Mark all that apply.
  - ☐ Los Angeles County
  - ☐ Orange County
  - ☐ San Diego County
  - ☐ All California counties
  
2. Under Assembly Bill 465, what is the last date that an Urban Agricultural Incentive Zone contract may be entered into?
  - ☐ January 1, 2019
  - ☐ January 1, 2020
  - ☐ January 1, 2029
  - ☐ None of the above
  
3. The Urban Agricultural Incentive Zone Act (UAIZ) requires a county assessor to value land that is enforceably restricted by a UAIZ contract at a rate based on the average per-acre value of irrigated cropland in California. What agency is required to post the published per-acre value of irrigated cropland on its website?
  - ☐ California Department of Conservation
  - ☐ Federal Housing Finance Agency
  - ☐ State Board of Equalization
  - ☐ USDA National Agricultural Statistics Service
  
4. Assembly Bill 652 restores the concept that construction-in-progress assessments do not have base year values.
  - ☐ True
  - ☐ False

5. Mark which statement(s) correctly describe the provisions of Revenue and Taxation Code section 82.
- ☐ Appeals of construction in progress must be filed within four years of the assessment.
  - ☐ Appeals related to the January 1 market value of construction in progress must be filed by September 15 or November 30 of that same year depending on the county.
  - ☐ Appeals related to the market value of construction on the day it is completed must be filed within four years.
  - ☐ All of the above
6. Assembly Bill 1157 provides that the Public Schools Exemption applies to state, county, city, school district, or community college district-owned properties used to provide rental housing for employees of public school districts (K-12) or community college districts.
- ☐ True
  - ☐ False
7. Assembly Bill 1193 effectively decreases the "lower income household" income limit from 140 percent to 80 percent of Area Median Income, adjusted for family size, in limited instances.
- ☐ True
  - ☐ False
8. Under Assembly Bill 1193, rental housing owners must provide additional information with their annual welfare exemption claim for rent-restricted units occupied by over-income tenants. Mark the item(s) that must be provided.
- ☐ The actual rent charged to the occupant.
  - ☐ The actual household income of the occupant.
  - ☐ The minimum rent that may be charged to the occupant.
  - ☐ All of the above
9. When a nonprofit organization owns and operates low-income rental housing property that receives government financing or low-income housing tax credits, all of the properties may be exempt if certain requirements are met. Mark all statements that apply.
- ☐ The owner certifies that the funds otherwise spent to pay taxes are instead used to maintain affordability of, or reduce rents of units occupied by, the lower income households.
  - ☐ The property is subject to a recorded deed restriction, regulatory agreement, or other legal document restricting its use for low-income housing purposes at specified rents.
  - ☐ The rents charged to lower income household occupants do not exceed the rent prescribed by the deed restrictions or regulatory agreement.
  - ☐ All of the above

10. Effective January 1, 2018, leach pads, settling ponds, and tailing facilities are evaluated for assessment purposes together with the rest of the mining appraisal unit.
- ☐ True
- ☐ False
11. Senate Bill 447 allows the boards of supervisors of two or more counties to establish a multijurisdictional assessment appeals board (multi-county board) to equalize the valuation of taxable property within each participating county. Mark the statements that apply.
- ☐ The multi-county board must have at least three members, with at least one member from each participating county.
- ☐ The training requirements that currently apply to single-county appeals board members do not apply to multi-county members. [same training requirements]
- ☐ Once established, each participating county may not continue to operate its own appeals board while the multi-county board exists.
- ☐ All of the above
12. Under Senate Bill 447, what is the sunset date of the statutes that allow multijurisdictional assessment appeals boards?
- ☐ January 1, 2025
- ☐ January 1, 2028
- ☐ January 1, 2030
- ☐ None of the above
13. Revenue and Taxation Code sections 1642-1645.5 allow the appeal of issues related to contiguous mining and mineral property that crosses county borders to be heard by a panel of hearing officers from each county.
- ☐ True
- ☐ False
14. What is the third type of electric generation facility that Senate Bill 639 excludes from state assessment?
- ☐ A qualifying cogeneration facility
- ☐ A qualifying small power production facility
- ☐ Facilities producing power from other than a conventional power source that is an exempt wholesale generator
- ☐ None of the above

15. Match the bill number(s) enacted in 2017 with the code section that each bill amends.

1	AB 115
2	AB 465
3	AB 652
4	AB 1157
5	AB 1193
6	AB 1718
7	SB 447
8	SB 639

	Revenue and Taxation Code section 110.1
	Government Code section 54238.8
	Revenue and Taxation Code section 50
	Revenue and Taxation Code section 721.5
	Government Code section 51042
	Revenue and Taxation Code section 53.5
	Revenue and Taxation Code section 71
	Revenue and Taxation Code section 214
	Revenue and Taxation Code section 82
	Revenue and Taxation Code section 202
	Revenue and Taxation Code section 1750
	Revenue and Taxation Code section 259.15