

Name: _____

County: _____

PROPERTY TAX AUTHORITIES SELF-STUDY TRAINING SESSION

Review Questions

1. The California Constitution is the highest authority of law within California.
 True
 False

2. Which branch of California government enacts statutes to implement, interpret, and clarify the provisions of the Constitution?
 Executive
 Judicial
 Legislative
 All of the above

3. Government entities cannot enact statutes or ordinances that are in conflict with constitutional provisions.
 True
 False

4. The legislative implementation and interpretation of the state constitutional provisions that are applicable to property tax assessment matters are found in which code?
 Government Code
 Revenue and Taxation Code
 Vehicle Code
 Civil Code

5. A County Assessor may not bring an action in court if the Assessor believes that application of a statute will require property to be assessed in a manner contrary to the California Constitution, another statute, or a Property Tax Rule, or if the Assessor believes that a statute is unconstitutional or invalid.
 True
 False

6. The Revenue and Taxation Code gives the State Board of Equalization the authority to prescribe rules and regulations to govern local boards of equalization when equalizing and County Assessors when assessing.
- True
- False
7. California courts are required to apply Property Tax Rules and enforce compliance with them unless the court finds that a rule violates either constitutional or statutory law.
- True
- False
8. The decision of which court does not set legal precedent throughout California?
- California Supreme Court
- Appellate Court
- Superior Court
- None of the above
9. If courts of appeal in different districts render contrary opinions on the same property tax issue, the decision of law from each particular appellate court is binding authority only within that appellate district until the California Supreme Court grants review of conflicting appellate decisions.
- True
- False
10. Which of the following publications issued by the Board of Equalization are legally binding on County Assessors?
- Annotated legal opinions issued by Board staff
- Assessors' Handbook* Sections
- Letters To Assessors
- None of the above