

NAME: _____

DATE: _____

**2018 PROPERTY TAX LEGISLATION
SELF STUDY SESSION**

REVIEW QUESTIONS

1. Assembly Bill 1817 transfers to the Board of Equalization the authority to administer which of the following programs? Mark all that apply.
 - ☐ Legal Entity Ownership Program
 - ☐ Timber Tax Program
 - ☐ Welfare Exemption Program
 - ☐ All of the above

2. For counties participating in the State Supplementation for County Assessors Program, program funds may be used for which of the following?
 - ☐ Acquiring vehicles for staff
 - ☐ Payment of staff salaries and benefits to assess and enroll newly constructed real property
 - ☐ Procuring information technology systems and software to assist with specified activities that increase efficiencies and effectiveness of property tax administration
 - ☐ All of the above

3. Assembly Bill 2425 requires an assessor to provide information, documents, or records to an assessee or the assessee's designated representative by mail, or in electronic format if those items are available in electronic format or have been previously digitized, within a reasonable time period at the request of the assessee or the assessee's designated representative.
 - ☐ True
 - ☐ False

4. Assembly Bill 2425 requires a property owner to provide information or records to the assessor only in electronic format, regardless if those documents are available in electronic format.
 - ☐ True
 - ☐ False

5. Revenue and Taxation Code section 62(n) provides that a change in ownership does not include a transfer of a principal residence to a disabled child or ward, upon the death of a parent or guardian if the certain criteria are met. Mark which statement(s) correctly describe the requirements that must be met.
- ☐ In the year in which the transfer occurs, the combined income of the child or ward and parent or guardian does not exceed \$20,000.
 - ☐ The child or ward has met the disability definition for at least ten years preceding the transfer.
 - ☐ The property was the principal residence of the child or ward for at least ten years preceding the transfer and remains so after the transfer.
 - ☐ The transfer must be from a parent or guardian to a disabled child or ward.
6. Mark which statement(s) correctly describe the provisions of the retrospective change in ownership exclusion for a transfer of real property between local registered domestic partners.
- ☐ The transfer between local registered domestic partners must occur between January 1, 2000 and June 26, 2015.
 - ☐ A claim must be filed by January 1, 2022 to receive the local registered domestic partners exclusion.
 - ☐ The reassessment reversal granted pursuant to a claim applies commencing with the lien date of the assessment year in which the claim is filed.
 - ☐ All of the above
7. A transfer of real property between local registered domestic partners that occurs after June 26, 2015 is subject to reassessment.
- ☐ True
 - ☐ False
8. Any property owner whose real property has been substantially damaged or destroyed by an event that resulted in the Governor proclaiming a state of emergency, and who has applied for property tax relief under Revenue and Taxation Code section 170, may apply to defer payment of property taxes on the next installment of the regular secured roll. If real property is not eligible for the homeowners' exemption, what is the value threshold that the damage must exceed to qualify for deferral?
- ☐ 10 percent of its fair market value
 - ☐ \$10,000
 - ☐ 20 percent of its fair market value immediately preceding the disaster
 - ☐ \$20,000
9. Under AB 3122, when a property owner has filed for disaster relief and deferral of the next property tax bill installment, but the real property is *not* eligible for disaster relief, to avoid a delinquent tax bill penalty, the property tax bill must be paid on the earlier of either

(1) December 10 for the first installment or April 10 for the second installment, or (2) within 30 days of the latter of the date of mailing or postmark date on the county assessor's notice.

☐ True

☐ False

10. Effective January 1, 2018, Senate Bill 1115 increases the welfare exemption cap for certain low-income rental housing properties owned by nonprofit organizations. What is the new exemption cap?

☐ \$10,000,000

☐ \$20,000,000

☐ Unlimited

☐ None of the above

11. Under Senate Bill 1172, what is the government agency that was added to the list of agencies to whom the assessor must disclose information, furnish abstracts, or permit access to records?

☐ Board of Equalization

☐ Department of Tax and Fee Administration

☐ High-Speed Rail Authority

☐ Office of Tax Appeals

12. Senate Bill 1498 provides an alternative that allows the assessor discretion in the number of audits to be completed each fiscal year, as long as the four-year total number of significant audits in each category are completed within a four-year period.

☐ True

☐ False

13. The new construction exclusion for a rain water capture system applies to the construction of a system completed on or after what date? Mark all that apply.

☐ January 31, 2018

☐ June 5, 2018

☐ July 1, 2018

☐ January 1, 2019

14. Senate Bill 558 extends the rain water capture system new construction exclusion to the first purchaser of a new building built with a rain water capture system, under limited circumstances.

☐ True

☐ False

15. Match the bill number(s) enacted in 2018 with the code section that each bill amends.

1	AB 1817
2	AB 2425
3	AB 2663
4	AB 3122
5	SB 558
6	SB 1115
7	SB 1172
8	SB 1498

	Revenue and Taxation Code 62
	Government Code section 15600
	Revenue and Taxation Code section 74.8
	Revenue and Taxation Code section 95.50
	Revenue and Taxation Code section 214.19
	Revenue and Taxation Code section 408
	Revenue and Taxation Code section 441
	Revenue and Taxation Code section 469
	Revenue and Taxation Code section 470
	Revenue and Taxation Code section 194.1