

NAME: _____

**2012-2013 PROPERTY TAX LEGISLATION
SELF STUDY SESSION**

REVIEW QUESTIONS

1. Assembly Bill 1589 adds section 207.1 to the Government Code to provide that a qualified nonprofit corporation that enters into an agreement with the Department of Parks and Recreation for the development, improvement, restoration, care, maintenance, administration, or operation of a state park is acting as an agent of the state.
 True
 False

2. Under Assembly Bill 1589, an operating agreement will not create a taxable possessory interest for the nonprofit organization taking over the operation of a state park.
 True
 False

3. If a nonprofit organization was assessed a possessory interest for operating a state park, what property exemption could the nonprofit organization subsequently apply for?
 Religious Exemption
 Veterans' Exemption
 Welfare Exemption
 All of the above

4. Assembly Bill 1700 creates a principal residence cotenancy change in ownership exclusion for transfers between cotenants resulting from death.
 True
 False

5. To qualify for the cotenancy change in ownership exclusion under section 62.3, which of the following must be met?
 The property must be the principal residence of both cotenants for the one-year period immediately preceding the transferor cotenant's death.
 Both cotenants must be owners of record of the property for the one-year period immediately preceding the transferor cotenant's death.
 The surviving cotenant must obtain a 100 percent interest in the real property immediately after the transfer resulting from the death of the deceased cotenant.
 All of the above

6. The cotenancy change in ownership exclusion takes precedence over any other change in ownership exclusion.
- True
- False
7. Transfers of interests in property between co-owners at points in time other than at the time of death would result in reassessment of the property if no other exclusion is available.
- True
- False
8. The cotenancy change in ownership exclusion applies where any number of people are on title to the property.
- True
- False
9. To receive the cotenancy change in ownership exclusion the survivor would submit a signed affidavit (i.e., file a claim form) with the assessor. What does the affidavit affirm?
- The surviving cotenant inherited 100 percent of the property.
- The surviving cotenant resided with the transferor at that home for the one-year period immediately preceding the transferor's death.
- The surviving cotenant was on title with the transferor for the one-year period immediately preceding the transferor's death.
- All of the above
10. A "floating home marina" is defined in Civil Code section 800.4 as which of the following?
- A marina where 10 percent or fewer of the berths are leased or held out to lease to floating homes.
- A marina containing berths for fewer than 25 floating homes and managed by a nonprofit organization.
- An area where five or more floating home berths are rented, or held out for rent, to accommodate floating homes.
- All of the above
11. Assembly Bill 2046 adds section 62.5 to the Revenue and Taxation Code to exclude from the definition of "change in ownership" a transfer of a floating home marina to a nonprofit corporation, stock cooperative corporation, limited equity stock cooperative, or other entity formed by the tenants of a floating home marina for the purpose of purchasing the floating home marina, provided that the individual tenants who were renting at least 25 percent of the berths in the floating home marina prior to the transfer participate in the transaction through

the ownership of an aggregate of at least 25 percent of the voting stock of, or other ownership or membership interests in, the entity that acquires the floating home marina.

- True
- False

12. Once a marina has been excluded under section 62.5, then any subsequent transfer of shares of the voting stock of, or other ownership or membership interests in, the entity that acquired the floating home marina, as specified, is a change in ownership of the entire floating home marina.

- True
- False

13. Assembly Bill 2207 adds subdivision (d) to Section 214.02 to provide that in determining whether the property is used for the actual operation of the exempt activity as required by subdivision (a), consideration shall not be given to the use of the property for activities resulting in revenues. Which types of activities may promote the conservation objectives? Mark all that apply.

- Grazing leases
- Hunting and camping permits
- Gift shop
- Admission fees

14. A "qualified conservation management plan" is a plan that includes which of the following? Mark all that apply.

- Purpose is for the destruction of native plants or animals, biotic communities, geological or geographical formations of scientific or educational interest, or as open-space lands used solely for recreation and for the enjoyment of scenic beauty.
- Identifies the overall conservation management goals.
- Description of the artificial resources and tedious attributes of the property.
- A timeline for planned management activities and regular inspections of the property.

15. Which of the following court cases relate to the change in law made by Assembly Bill 2207? Check all that apply.

- San Francisco Boys' Club, Inc. v. Mendocino County*
- Dreyer's Grand Ice Cream, Inc. v. Alameda County*
- Santa Catalina Island Conservancy v. Los Angeles County*
- City of Los Angeles v. Los Angeles County*

16. What is the maximum passenger capacity under the revised definition of "air taxi" made by Assembly Bill 2688?

- 30 seats
- 60 seats
- 90 seats
- 160 seats

17. What is the maximum payload capacity under the revised definition of "air taxi" made by Assembly Bill 2688?

- 1,800 pounds
- 7,500 pounds
- 18,000 pounds
- 75,000 pounds

18. Effective January 1, 2013, what is the federal agency that issues economic authority for air carriers?

- Civil Aeronautics Board
- US Department of Transportation
- Federal Aviation Administration
- Federal Communications Commission

19. Various statutes were affected by 2012 legislation. Match the code section with the appropriate subject.

1	§62.3
2	§62.5
3	§201.7
4	§214.02
5	§1154

	Possessory Interest – State Parks
	Change in Ownership Exclusion – Cotenancy Exclusion upon Death
	Welfare Exemption – Natural Lands
	Definition of Air Taxi
	Change in Ownership Exclusion – Floating Home Marinas

20. Assembly Bill 551 allows cities and counties to create Suburban Agriculture Incentive Zones and offer landowners preferential property tax assessment if the landowner restricts suburban land for small-scale agricultural use.
- True
 False
21. An Agriculture Incentive Zone contract must contain which of the following specifications? Mark all that apply.
- Restricts land use to uses consistent with aquariums
 Requires entire property subject to contract be dedicated to agricultural use
 Prohibits any dwellings
 Specifies an initial term of at least ten years
22. The average per-acre value of irrigated cropland is published by which agency?
- Federal Housing Finance Board
 US Department of Aeronautics
 Federal Reserve Board
 US Department of Agriculture
23. Assembly Bill 551 requires the BOE to post the per-acre land value on its Internet website within 30 days of publication.
- True
 False
24. Properties under an Agriculture Incentive Zone contract will be assessed at the lowest of which values?
- Current market value
 Value using restricted income approach
 Value using published per-acre rate
 Factored base year value
25. Placing property under an Agriculture Incentive Zone contract will lead to an immediate assessment reduction.
- True
 False

26. Assembly Bill 551 provides that an urbanized area must have a population exceeding 250,000 according to which US Census?

2010

2000

1990

2020

27. Senate Bill 825 amends section 75.12 to provide that a residential subdivision builder that receives the automatic builders' exclusion must notify the assessor of any event that makes the builder ineligible to continue benefiting from a delayed reassessment.

True

False

28. Effective January 1, 2014, what is the value threshold for combining parcels in separate tax rate areas?

\$25,000

\$35,000

\$40,000

\$50,000

29. Effective January 1, 2014, how long does the tax collector have to notify the assessor after a property is sold to collect delinquent taxes?

10 days

30 days

60 days

90 days

30. Various statutes were affected by 2013 legislation. Match the bill number with the appropriate code section.

1	AB 551
2	SB 825

	Revenue and Taxation Code §422.7
	Revenue and Taxation Code §75.12
	Revenue and Taxation Code §606
	Revenue and Taxation Code §402.1
	Government Code §51040
	Revenue and Taxation Code §3716