

Name: _____

County: _____

APPEALS PROCESS SELF-STUDY TRAINING SESSION
REVIEW QUESTIONS

1. The function of an appeals board is to determine the full value of property or to determine other matters of property tax assessment over which the appeals board has jurisdiction.

True

False

2. The jurisdiction of an assessment appeals board is enumerated in Property Tax Rule 302. Mark T for true or F for false next to each statement regarding an appeals board's jurisdiction.

	Hear and decide proper classification of property, even if the result is that the property is exempt from property taxation.
	Hear and decide the proper allocation of value for property that is the subject of the hearing.
	Hear and decide an increase in value of an assessment, after notice has been given by the appeals board, even if an application has not been filed.
	Hear and decide whether a Homeowners' Exemption has properly been granted.
	Hear and decide all escaped assessments.
	Hear and decide the base year value for newly constructed property.
	Hear and decide the assessed value of individual properties on the local tax roll.
	Hear and decide change in ownership and new construction issues pursuant to Revenue and Taxation Code section 1605.5.
	Hear and decide issues based only on evidence presented at the hearing.

3. An appeals board is always limited to evidence presented by the assessor and taxpayer at the hearing and cannot request specific additional evidence.

True

False

4. An appeals board's decision is final and may not be reheard by the board unless ordered by a court.

True

False

5. An appeals board's determination of value may not be set aside by a reviewing court unless the court determines that: [Mark all that apply]
- The value set by the appeals board was determined by using the wrong valuation method.
 - The value set by the appeals board was fraudulent or arbitrary.
 - The value set by the appeals board involved an abuse of discretion.
 - The value set by the appeals board failed to follow standards prescribed by the Legislature.
 - All of the above.
6. When a member of a board of supervisors leaves office, he or she may continue as a member of the local board of equalization.
- True
 - False
7. The California Constitution provides authority for the board of supervisors to assume jurisdiction over an appointed appeals board in its valuation function.
- True
 - False
8. Section _____ permits up to two members of a county board of supervisors who have served as members of a county board of equalization also to serve as assessment appeals board members.
9. A person is eligible to sit as an appeals board member if he or she meets which of the following criteria? [Mark all that apply]
- Has a minimum of five years' experience as a certified public accountant.
 - Has a minimum of five years' experience as a licensed real estate broker.
 - Has a minimum of five years' experience as a property appraiser certified by the Office of Real Estate Appraisers.
 - Has a minimum of five years' experience as an attorney.
 - Any of the above.
10. In counties with populations of 200,000 or more, the boards of supervisors have more latitude in determining the eligibility of appeals board candidates than in smaller counties.
- True
 - False

11. The county board of supervisors is responsible for establishing term limits for assessment appeals board members' total length of service.
- True
- False
12. Revenue and Taxation Code section 1624.01 requires that all new members of assessment appeals boards must complete a training course. If a member fails to comply with a request from the clerk to complete the training, the member is considered to have resigned his or her position on the assessment appeals board.
- True
- False
13. In counties that have appointed hearing officers, applications may be heard by a hearing officer if the market value of the property does not exceed \$500,000.
- True
- False
14. An assessment hearing officer may conduct hearings only on applications where the applicant has requested that the hearing be held before a hearing officer.
- True
- False
15. An appeals board is an independent entity created to adjudicate disputes between taxpayers and the county assessor and looks to county and state officials for appraisal, procedural, and legal advice and instructions.
- True
- False
16. There are no provisions for a board of supervisors to assume any jurisdiction over an assessment appeals board in its equalization functions.
- True
- False
17. A board of supervisors cannot review the decision of an appeals board and substitute its opinion of value on the assessment roll; however, the board of supervisors can decide to grant a taxpayer's separately filed claim for refund for the same property.
- True
- False

18. An attorney representing the appeals board may have discussions regarding the substantive issues of an appeal provided the discussion includes both the applicant and the assessor.
- True
- False
19. Any county that cannot effectively erect an ethical wall between attorneys representing the appeals board and the assessor should obtain separate independent counsel to advise the board or the assessor.
- True
- False
20. The assessor personally must attend all hearings of the county board and may make any statement or produce evidence on matters before the county board.
- True
- False
21. The county _____ reviews recalculated tax amounts computed by the county auditor in accordance with decisions made by the appeals board.
22. Government Code section 15606 requires that the State Board of Equalization shall: [Mark all that apply]
- Bring an action in court to compel a city or county tax official to comply with a provision of law, or any rule or regulation of the board governing the assessment or taxation of property.
- Prescribe rules and regulations to govern local boards of equalization when equalizing and assessors when assessing, including uniform procedures for the consideration and adoption of written findings of fact.
- Prescribe rules and regulations to govern local boards of equalization when equalizing and assessors when assessing with respect to the assessment and equalization of possessory interests.
- Prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment.
- E. All of the above.
23. Instructions in the form of Letters To Assessors, the *Assessors' Handbook*, special topic surveys, and other similar writings from the State Board of Equalization have the force of law and are binding on assessors and assessment appeals boards.
- True
- False

24. A proceeding before an administrative officer or board is constitutionally adequate only if the basic requirements of notice and opportunity for hearing are met.
- True
- False
25. Property Tax Rules 301 through 326, adopted by the State Board of Equalization, pertain to local equalization matters and are binding as law on assessment appeals boards unless superseded by a local rule adopted by the county board of supervisors.
- True
- False
26. Decisions by which of the following courts is binding on assessment appeals boards above all others?
- California Supreme Court
- United States Supreme Court
- California Court of Appeal
- California Superior Court
27. In order to be considered a valid application, a taxpayer must provide: [Mark all that apply]
- Name and mailing address of the applicant.
- The roll value on which the assessment of the property was based.
- A valid signature on the application.
- A description of the property which is the subject of the application sufficient to identify it on the assessment roll.
- The applicant's opinion of the value of the property on the valuation date of the assessment year in issue.
- The applicant's telephone number and email address.
- The facts relied upon to support the applicant's claim that the board should order a change in the assessed value or classification of the property.
- All of the above.
28. Clerks of appeals boards have discretion in applying the signature requirements on an application.
- True
- False

29. An application may be properly filed by which of the following [mark all that apply]:
- A person having a direct economic interest in the payment of the property taxes.
 - A person acting as an agent of the applicant who has written authorization to represent the applicant.
 - A parent of the applicant.
 - A person who is a California-licensed attorney authorized by the applicant to file the application.
 - All of the above.
30. Assessment appeal filing periods are established by statute and vary according to the type of assessment under appeal. An application can be filed with either the clerk of the board or the county assessor.
- True
 - False
31. Section 619 requires notification of increases in the assessed value of real property and applies to increases resulting solely from the application of the inflation factor as an annual adjustment to a previously established base year value.
- True
 - False
32. Filing periods for various assessment appeal applications are established by statutes. Mark T for true or F for false next to each statement regarding filing periods for applications.

	Within 60 days of a supplemental assessment notice or tax bill for base year value appeals.
	Within six months of a calamity reassessment notice in counties with a section 170 ordinance.
	Within 60 days of notice for a decline in value appeal.
	During the regular assessment period for appeals of exempt value allocations.
	Within 60 days of notice for business property assessments.
	Within 60 days after notice of a penalty assessment.

33. An application filed by mail that bears both a private business postage meter postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the date that is the earlier of the two postmark dates.
- True
 - False

34. The applicant has a right to amend his or her application any time, if requested in writing to the clerk of the board, as long as the written request is made at least 10 days prior to the scheduled hearing.
- True
- False
35. If an applicant withdraws an application that has also been designated as a claim for refund, the action also constitutes withdrawal of the claim for refund.
- True
- False
36. An appeals board member has a duty to disqualify himself/herself for hearings in which their impartiality might be called into question and the integrity of the appeals process compromised.
- True
- False
37. All applications must be filed with the clerk of the board in the county where the property is located, and the timeliness and completeness of the applications are validated by the county assessor.
- True
- False
38. There may be instances where it is necessary to set two hearings for a single application which involves more than one issue or property type.
- True
- False
39. There are various statutes that allow an assessor to obtain information relative to a hearing. Which of the following statutes allow the assessor to obtain such information? [Mark all that apply]
- Revenue and Taxation Code section 441
- Revenue and Taxation Code section 408
- Revenue and Taxation Code section 469
- Revenue and Taxation Code section 470
- Property Tax Rule 322
- Revenue and Taxation Code section 1606
- All of the above

40. An assessor may request an exchange of information any time prior to 30 days before a scheduled hearing provided the assessed value of the property exceeds \$100,000.
- True
- False
41. An appeals board has the authority to raise an assessment on its own motion without an application for reduction pending before it.
- True
- False
42. When the applicant or assessor is providing appraisal information by using the comparable sales approach to value, the data must be: [Mark all that apply]
- From comparable properties where the sales occurred no more than one year before the date for which value is being sought.
- From a minimum of five comparable property sales.
- From comparable properties that sold under open market conditions.
- From comparable properties that are located only in the subject property's neighborhood.
- All of the above.
43. When an exchange of information has taken place, the parties may introduce evidence only on matters that were exchanged unless the appeals board determines that the new evidence is relevant to the hearing.
- True
- False
44. Only an applicant may challenge the participation of an appeals board member in any proceeding.
- True
- False
45. A current board member or an alternate board member may represent an applicant on an application filed pursuant to section 1603 in the county in which the board member or alternate member serves as long as the member or alternate member is not being compensated for representing the applicant.
- True
- False

46. Pursuant to constitutional authority, the _____, by statute, and the _____, by regulation, have further elaborated the means by which appeals boards exercise their jurisdiction.

47. The notice requirement that precedes an assessment reduction hearing is mandatory and jurisdictional. Failure to comply with express notice requirements, except when waived, voids any subsequent proceeding on an application.

- True
- False

48. The *Notice of Proposed Escape Assessment* is the notice required for the assessment to be deemed effective for purposes of filing an assessment appeal application for an escaped assessment.

- True
- False

49. Appeals boards are empowered to adjudicate appeals involving both legal and value issues.

- True
- False

50. Match the following base year value provisions.

1	Proposition 60
2	Proposition 90
3	Proposition 110

	Allows persons who are severely and permanently disabled to transfer their residence's base year value to a new residence, under specified circumstances.
	Allows persons over age 55 to transfer their residence's base year value to a new residence, under specified circumstances, within the same county.
	Allows persons over age 55 to transfer their residence's base year value to a new residence, under specified circumstances, to another county that has adopted a participating ordinance.

51. If an assessor's audit discloses an overassessment in any tax year and an underassessment in any tax year, section 533 provides that under certain circumstances refunds will be an offset against proposed tax liabilities. Under these circumstances, a taxpayer is not entitled to an equalization hearing for those years in which the assessor determined that the property was underassessed since no tax bill will be issued.

- True
- False

52. Appeals boards have no jurisdiction to grant or deny exemptions. However, when a portion of a tax-exempt property is determined to be taxable, the assessed value of that portion of the property may be reviewed and equalized by the appeals board.
- True
- False
53. _____ is defined in section 60 as "a transfer of a present interest in real property, including the beneficial use thereof, the value of which is substantially equal to the value of the fee interest."
54. In most cases, escape assessments must be made within two years after July 1 of the assessment year in which the property escaped assessment.
- True
- False
55. An appeals board has the jurisdiction to hear and decide most penalty assessments. The appeals board must determine whether specified conditions or standard of conduct necessary for incurring the penalty existed. Those conditions or standard of conduct include a willful misrepresentation to evade taxes.
- True
- False
56. An appeals board is precluded from hearing an application which challenges a base year value previously determined by an appeals board for an earlier assessment year.
- True
- False
57. Section 1604 provides that an appeals board, not a hearing officer, must make a final determination on an application within two years of the timely filing of the application.
- True
- False
58. A taxpayer and the assessor may agree to extend the time for making a supplemental assessment in accordance with section 75.11(e). This written agreement is usually known as a _____.
59. An appeals board should not hear applications that involve no factual disputes as to value and that are solely based on legal issues outside the jurisdiction of local appeals boards.
- True
- False

60. All locally assessed real property is reassessed each year to fair market value as of the January 1 lien date.
- True
- False
61. An _____ of property is a collection of assets that functions together and that commonly sell as a unit or that are specifically designated as such by law.
62. Under the provisions of article XIII A of the Constitution (Proposition 13), a single parcel of real property may have more than one base year value.
- True
- False
63. A change in ownership is defined by section 60. The _____ element requires that the transfer must convey both legal and beneficial interests in the property.
64. For newly constructed property, the date of completion for property tax assessment purposes is the lien date following the notice of occupancy issued by the local building agency.
- True
- False
65. Remodeling is the restoration of a property to satisfactory condition without changing the plan, form, or style of a structure.
- True
- False
66. There are various statutory exclusions from reassessment at the time of new construction, including [mark all that apply]:
- Repair or replacement of contaminated property.
- Timely construction of property damaged by misfortune where the property after reconstruction is substantially equivalent to its state prior to the misfortune.
- Specified seismic retrofitting and earthquake hazard mitigation technologies applied to existing buildings.
- Construction to make an existing building more accessible to a severely and permanently disabled person.
- Construction of a fire protection system in an existing structure.
- All of the above.

67. A supplemental assessment is enrolled following a change in ownership or completion of new construction and may be for either a negative or positive amount.
- True
- False
68. If a property experiences a decline in value, but the current fair market value is still greater than the adjusted base year value on the roll, the adjusted base year value will remain as the taxable value.
- True
- False
69. One of the most difficult and often controversial assessment issues that may confront an appeals board is the proper _____ of the property under appeal.
70. Manufactured homes are classified as personal property but are subject to essentially the same assessment provisions as real property.
- True
- False
71. An appeals board may be required to determine either the existence of or the value of a taxable possessory interest. Examples of taxable possessory interests include: [Mark all that apply]
- Possession and use of residences owned by private agencies
- Indian land lease
- Aircraft operators using government-owned airports
- Shipping companies renting berths in county-owned ports
- Grazing rights on federal lands
- Cable television companies laying cable in publicly owned streets
- The right to cut and remove standing timber on private lands
- All of the above
72. If an assessor grants a claim for property tax relief for property damaged by a calamity, the downward assessment results in a reduction of property taxes for the current year, prorated to reflect the number of months remaining in the year after the damage occurred, but cannot result in a refund of taxes to the property owner.
- True
- False

73. An appeals board has no jurisdiction to hear exemption issues. However, if the sole issue of an application involves classification of property which could ultimately result in an exemption, the appeals board may hear and decide the application.
- True
 False
74. The law recognizes that there is no single acceptable appraisal approach or method which must be employed to determine fair market value. California law establishes a rebuttable presumption that the purchase price is the fair market value.
- True
 False
75. The _____ approach is the only approach that can be applied to all improved real property and personal property.
76. The appraisal approach that is defined as an approach that uses direct evidence of the market's opinion of the value of a property is the:
- Comparative sales approach
 Cost approach
 Income approach
 Historical cost approach
 None of the above
77. The comparable sales approach is based upon the principle of substitution and presumes that the market value of a property will approximate the sales prices, listings, offers, and appraisals of competitive substitutes.
- True
 False
78. The comparative sales approach is the preferred approach for the appraisal of land when reliable sales data for comparable properties are not available.
- True
 False
79. An appeals hearing is an administrative adjudicative proceeding and, as such, must observe formal rules of evidence used in courts of law.
- True
 False

80. Appeals hearings must be conducted according to procedures designed to guarantee each party's right to fundamental _____ and _____.
81. An appeals hearing is not a contest of which party can make the most professional or persuasive presentation. The appeals process serves only to determine the proper full value of property.
- True
- False
82. Rule 324 provides that when valuing property for purposes of either the regular roll or the supplemental roll, the board shall not consider a sale if it occurred more than 60 days after the date for which value is being estimated.
- True
- False
83. Reliability of data may vary considerably. Even relatively poor data can fairly be considered as shedding light on the value if it is the best or only data available.
- True
- False
84. The decision as to whether a subpoena should be issued for attendance of a witness or for taxpayer's books or records for an appeals hearing rests solely with the county counsel.
- True
- False
85. Both the presumption affecting the burden of producing evidence and the presumption affecting the burden of proof may not be used in an appeals hearing.
- True
- False
86. The property tax system is based on the assumption that the county assessor has properly performed the assessment duties in accordance with law and other applicable standards.
- True
- False
87. Section 110 sets for the _____ conditions upon which are based full cash value or fair market value of real property—the standard for assessed value of real property in California.

88. Private restrictions or encumbrances on real property should be considered when determining the fair market value of that property for property tax assessment purposes.

- True
- False

89. Generally, the applicant has the burden of proof and must present evidence first in an appeals hearing. However, the burden of proof shifts to the assessor for appeals hearings involving [mark all that apply]:

- Commercial property where the applicant is not represented by an agent or attorney
- Escape assessment where the applicant has provided all required documents
- Determination of the classification of a property where the result will exempt the property from taxation
- A combination of personal property and real property following an audit conducted by the assessor
- All of the above

90. Once a written stipulation is signed by the applicant, the county assessor, and the county counsel, an appeals board has no jurisdiction and cannot reject the stipulation.

- True
- False

91. Appeals board members should conduct themselves in a professional and courteous manner to promote respect for the integrity of the assessment appeals process and to ensure that applicants receive a fair and impartial hearing. Mark T for true or F for false next to each statement regarding recommended practices/procedures for appeals boards:

	Members should not unduly question participants about their qualifications.
	Members should allow the parties to present their cases and not attempt to assist them with their presentations.
	Members should base their decisions on the evidence presented at the hearing and their personal knowledge of the property.
	Members should advise the clerk of the board of any potential conflict of interest on a particular application.
	Members should not accept or solicit further comments or questions by any participants of the hearing after all evidence and testimony have been received and the application has been taken under submission.
	Members should always be punctual.
	Members may ask questions for clarification, but should not ask questions which may tend to direct or lead the testimony of the witnesses or parties.

92. Depending on the complexity of the hearing, it is at the discretion of the appeals board chairperson whether testimony presented should be taken under oath.
- True
- False
93. An appeals board may admit testimony as to any matters relevant to the issues presented in the application, even if it is not directly related to the question that prompted the testimony.
- True
- False
94. An appeals board must render a decision on each application over which it has jurisdiction after a properly conducted hearing on the matters in issue. The decision may be rendered at the conclusion of the hearing, or the decision may be deferred to a later time after deliberation.
- True
- False
95. Prior to and during the conduct of a hearing and in the process of reaching a decision, an appeals board must act to guarantee fundamental fairness to all parties by ensuring the requirements of procedural due process are met.
- True
- False
96. A decision should not be based on inconclusive evidence. If, in the opinion of the board, not enough evidence was provided during the course of the hearing to make a decision, the board may continue the hearing so that information they believe is pertinent may be assembled and brought before them.
- True
- False
97. Either party or the clerk may request clarification of findings of fact but such a request will not alter the final decision.
- True
- False

98. The final decision by an appeals board: [Mark all that apply]
- Constitutes the final action on an application under the appeals board's jurisdiction.
 - Prohibits further action on an application based on information received subsequent to the hearing.
 - May only be amended to correct a clerical/mathematical error.
 - Establishes the full value of the property until a reassessable event occurs.
 - All of the above.
99. Generally, administrative remedies are to file an application for reduction in assessment with the appeals board, and file a claim for refund of excess taxes paid with the board of supervisors.
- True
 - False
100. If the applicant and assessor stipulate that the application involves only nonvaluation issues, the stipulation will be deemed as compliance with the requirement that an application must be filed and prosecuted in order to exhaust administrative remedies.
- True
 - False