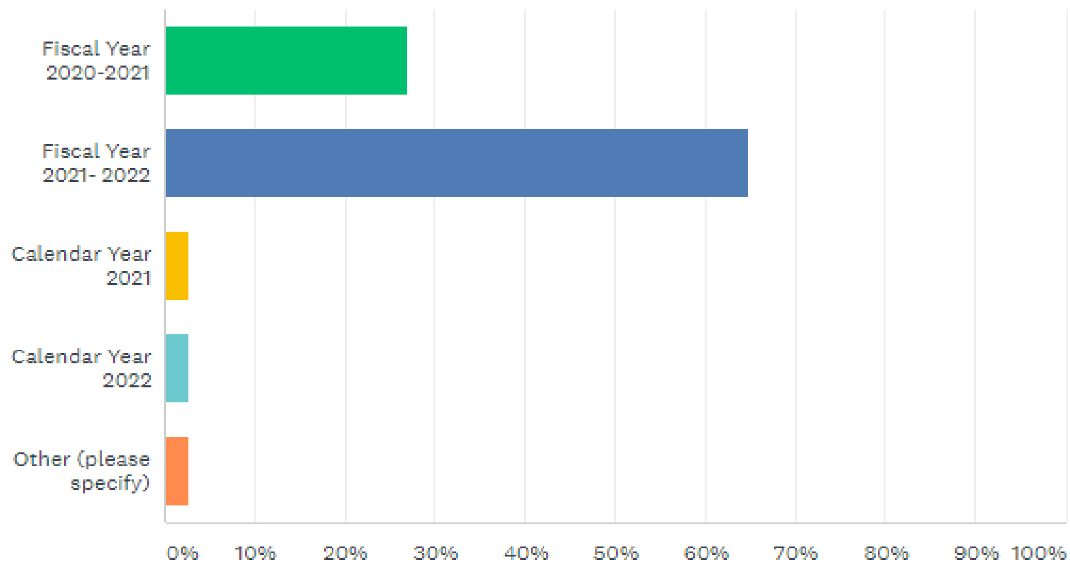
Note: Results as of May 28, 2021

Q1

In your opinion, which period's revenue should be included in the counties' first annual determinations? (Sections 2.1 and 2.3 were effective December 16, 2020. The changes section 2.1 made to the parent-child and grandparent-grandchild transfer exclusions were operative February 16, 2021. The changes section 2.1 made to intercounty base year value transfers were operative April 1, 2021. Section 2.3(a) requires each county to annually determine the revenue increase [positive gain] or decrease [negative gain] for the county and each local agency in the county resulting from the implementation of section 2.1.)

Total Responses: 37



ANSWER CHOICES	RESPONSES
Fiscal Year 2020-2021	27.03%
Fiscal Year 2021- 2022	64.86%
Calendar Year 2021	2.70%
Calendar Year 2022	2.70%
Other (please specify) Responses	2.70%

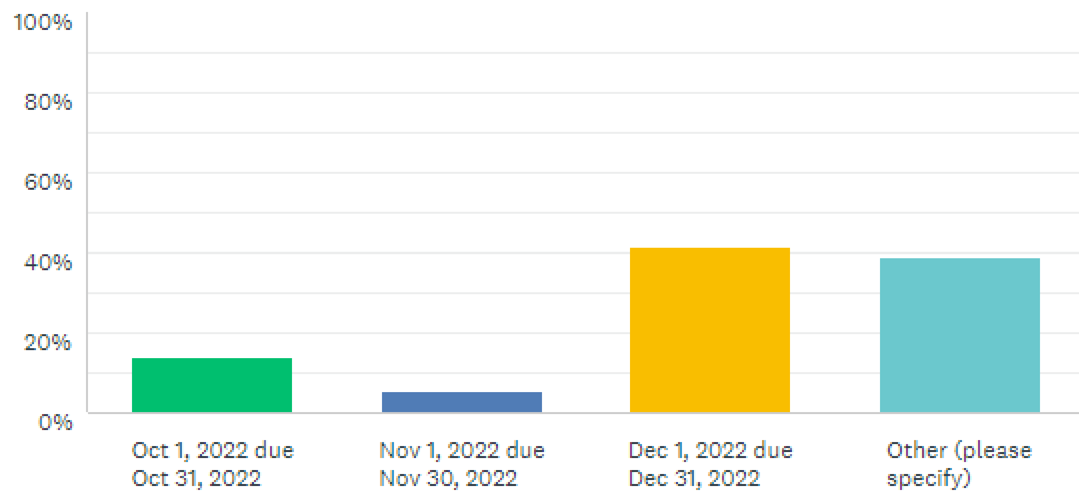
Other Responses:

February 15, 2021 to June 30, 2022

Q2

If, for example, the counties' annual determinations under section 2.3(a) include revenue for the fiscal year 2021-2022 period, when should the annual determinations be reported and due to California Department of Tax and Fee Administration (CDTFA)?

Total Responses: 36



ANSWER CHOICES		RESPONSES
Oct 1, 2022 due Oct 31, 2022		13.89%
Nov 1, 2022 due Nov 30, 2022		5.56%
Dec 1, 2022 due Dec 31, 2022		41.67%
Other (please specify)	Responses	38.89%

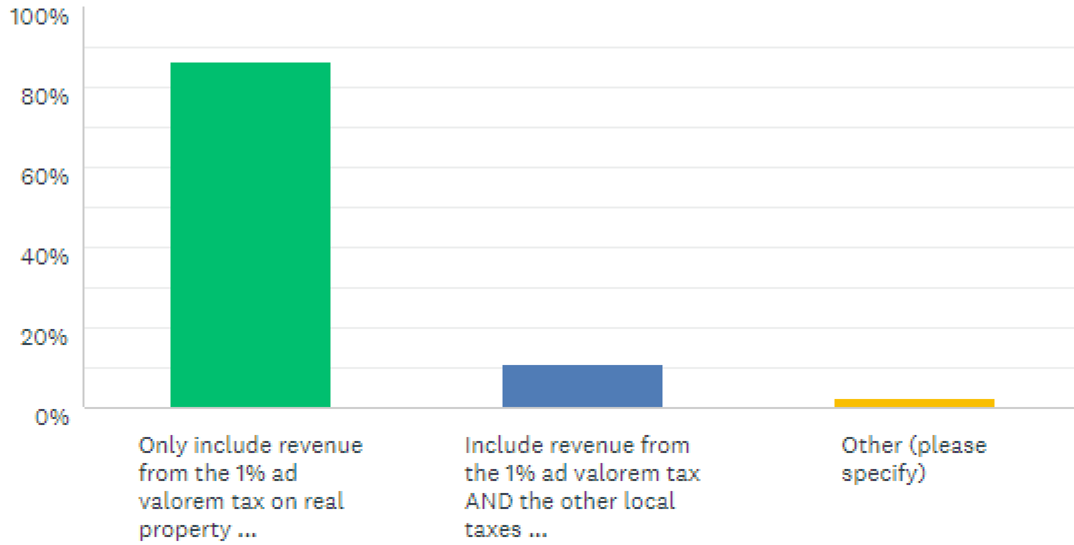
Other Responses:

1. January 31 for the final report to CDTFA
2. January 31, 2023
3. I don't understand difference between 'reporting' and 'due.' Reporting should be due by 12-01-22.
4. January 31, 2023
5. Assessor to A/C by 12-01 and A/C to CDTFA by 1-31 or later
6. Assessor to A/C by 12-01 and A/C to CDTFA by 1-31
7. January 31, 2023
8. 12-01-22 due 1-31-23
9. January 31, 2023
10. Due from Assessor 12-01-2022; due to CDTFA 1-31-2023
11. 1-31-2023
12. January 31
13. June 30, 2022 due July 31, 2022

Q3

Should the annual determinations under section 2.3(a):

Total Responses: 37

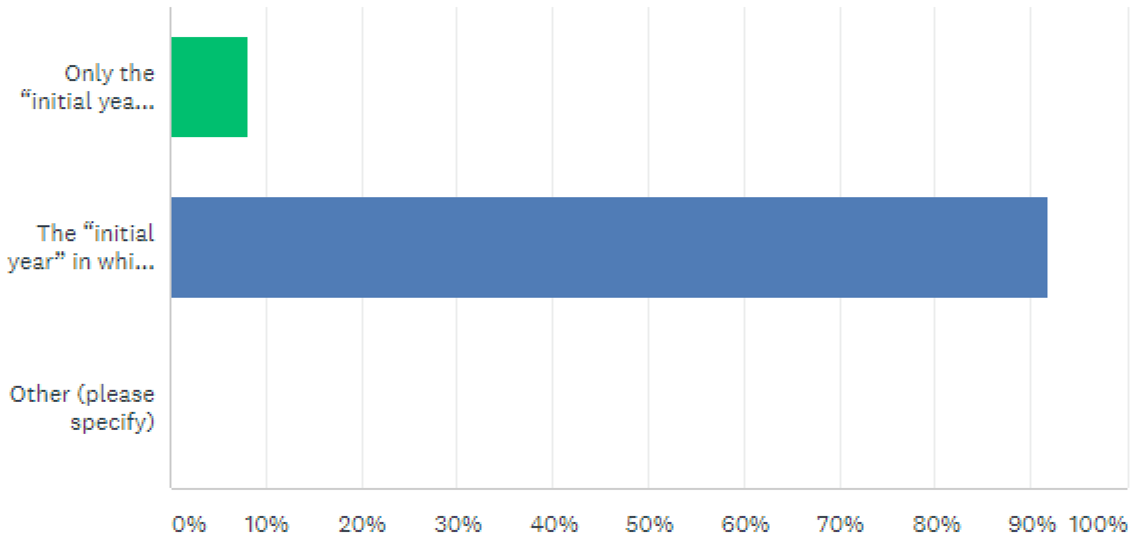


ANSWER CHOICES		RESPONSES
Only include revenue from the 1% ad valorem tax on real property ...		86.49%
Include revenue from the 1% ad valorem tax AND the other local taxes ...		10.81%
Other (please specify)	Responses	2.70%

Q4

When an event occurs that increases or decreases revenue, which years' determinations are impacted by the event?

Total Responses: 37

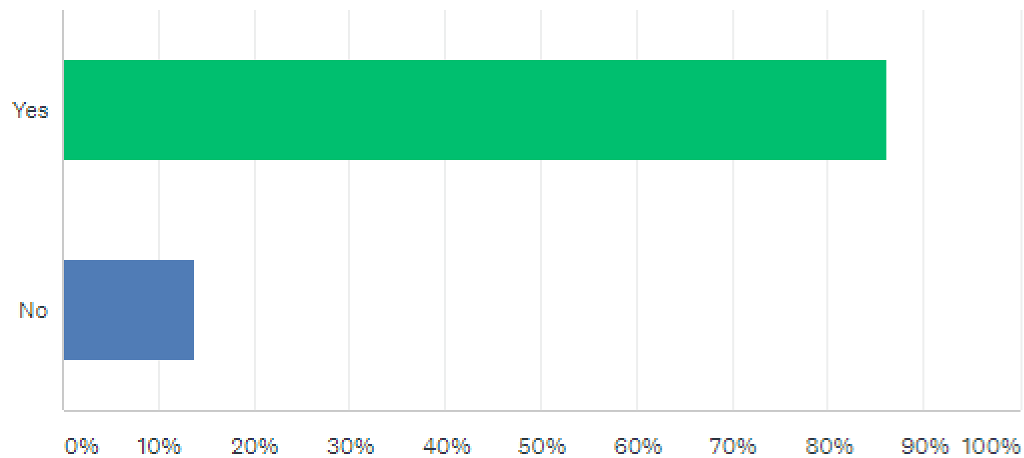


ANSWER CHOICES		RESPONSI
Only the "initial year" in which the event occurs.		8.11%
The "initial year" in which the event occurs and each subsequent year thereafter until the property's value is reassessed.		91.89%
Other (please specify)	Responses	0.00%
TOTAL		

Q5

If subsequent years' determinations are impacted by an event that occurred in a prior year, then should the revenue impact from the event be adjusted for inflation in each subsequent year?

Total Responses: 36

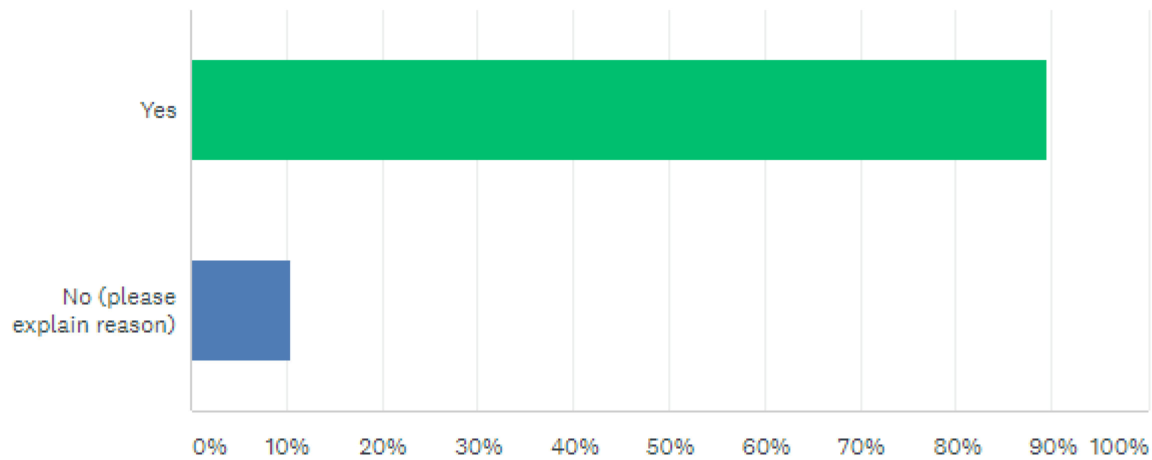


ANSWER CHOICES	RESPONSES
Yes	86.11%
No	13.89%
TOTAL	

Q6

To determine revenue increases from the changes section 2.1 made to the parent-child and grandparent-grandchild transfer exclusions, should counties be expected to identify every purchase or transfer of real property for which a claim is filed and is either partially granted or denied under section 2.1?

Total Responses: 38



ANSWER CHOICES		RESPONSES
Yes		89.47%
No (please explain reason)	Responses	10.53%
TOTAL		

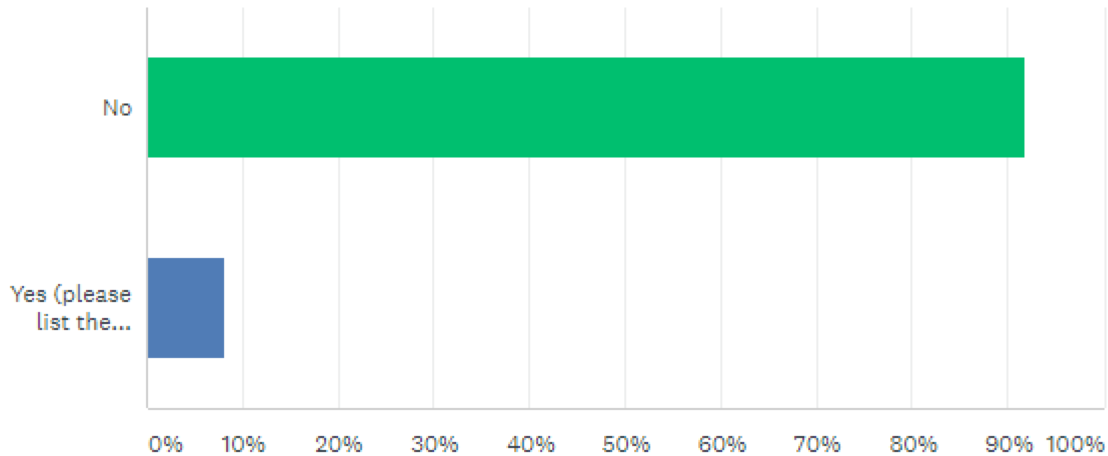
Other Responses:

1. Not sure if counties have the staff or time to do this.
2. Should only apply to the amount exceeding FBYV + 1M.
3. It will be too hard to track.

Q7

To determine revenue increases from the changes section 2.1 made to the parent-child and grandparent-grandchild transfer exclusions, should counties be expected to identify any other purchases or transfers for which no claim is filed?

Total Responses: 37



ANSWER CHOICES		RESPONSES
No		91.89%
Yes (please list the purchases and/or transfers)	Responses	8.11%
TOTAL		

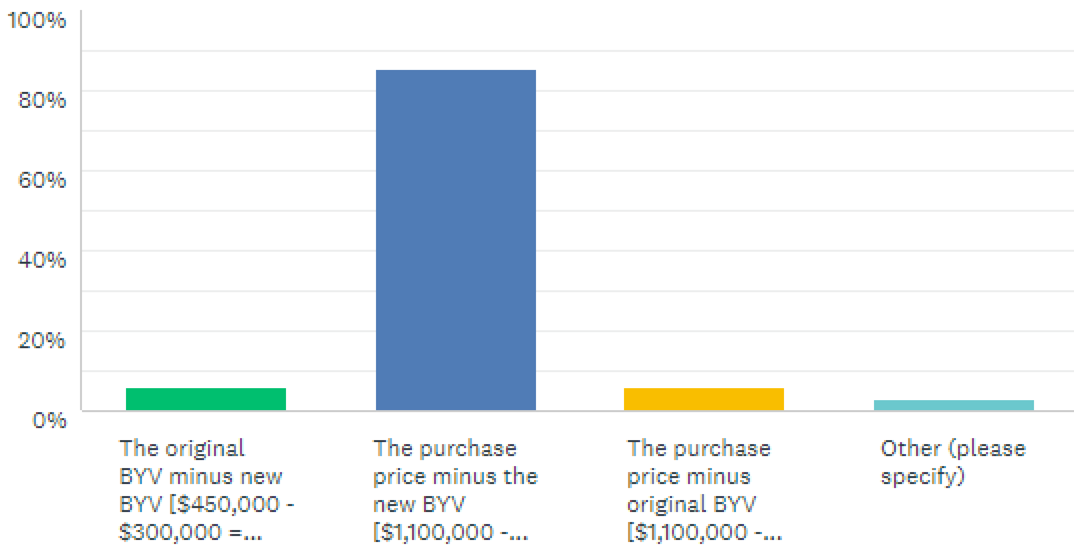
Other Responses:

1. Section to apply section 2.1 consistently.
2. If they identify an unrecorded item.
3. The purpose of the reporting is to report the net change from the old exclusion system to the new system, and therefore the total impact would include both the Prop. 19 exclusions and what would have been allowed under the prior exclusions. Most likely impossible to administer due to the research time required to investigate every transfer.

Q8

An intercounty base year value transfer occurred on April 15, 2021. The original property in Napa County has a base year value of $200,000. The replacement property in Kern County has a base year value of $450,000. The original property is sold for $1,000,000. Replacement property is purchased for $1,100,000. The new base year value for replacement property is $300,000 ($200,000 + [$1,100,000 - $1,000,000] = $300,000). Based on the above information, how should the decrease in assessed value due to section 2.1 be calculated?

Total Responses: 34



ANSWER CHOICES		RESPONSES
The original BYV minus new BYV [$450,000 - $300,000 = $150,000]		5.88%
The purchase price minus the new BYV [$1,100,000 - $300,000 = $800,000]		85.29%
The purchase price minus original BYV [$1,100,000 - $450,000 = $650,000]		5.88%
Other (please specify)	Responses	2.94%
TOTAL		