

# County-Assessed Properties Division Letters To Assessors

California State Board of Equalization  
August 27, 2019 Board Meeting  
Sacramento, CA

ITEM K3c  
8/27/19

# What are Letters To Assessors?

- Advisory letters issued by the Board of Equalization (BOE) to all county assessors and interested parties.
- Provides interpretations of rules, law, and court decisions, or general information on property tax assessment.

# Legal Authority

- Government Code section 15606(e):  
Prepare and issue instructions to assessors designed to promote uniformity throughout the state and its local taxing jurisdictions in the assessment of property for the purposes of taxation.

# History of Letters To Assessors (LTA)

- In the 1960s, BOE began issuing a series of letters, known as LTAs, in order to comply with Government Code section 15606.
- In 1974, BOE began a sequential numbering system of those LTAs for distribution.
- In 1980, the series was expanded to include County Assessors Only (CAOs) letters.

# What are CAOs?

- Letters created by BOE to transmit confidential, taxpayer-sensitive information to assessors.
- Later evolved to include letters with attached questionnaires and/or requests for data for assessors and their staff to provide to the BOE.
- CAOs are not for public distribution and can only be found on the Property Tax Assessor Portal.

# What is the Purpose of LTAs?

- LTAs cover a myriad of topics each year, such as the following:
  - Board-approved reports
  - Policy-setting guidelines
  - Hearing notices
  - Assessment Practices Survey reports
  - Assessors' Handbook Section updates

# What is the Purpose of LTAs?

- The need for an LTA may come from many sources, including the following:
  - Correspondence from county assessors' staff
  - Newly enacted legislation
  - Recent litigation
  - Board procedure changes
  - Newly adopted or amended Property Tax Rules

# How are LTAs Distributed?

- LTAs are distributed via email only.
  - To receive all LTAs as they are released via email, use the free subscription registration process located on the BOE's website at: <http://www.boe.ca.gov/proptaxes/letters/index.htm>
- LTAs can also be accessed on the BOE's website at: <http://www.boe.ca.gov/proptaxes/ltacont.htm>



# Total LTAs Issued in Recent Years

YEAR ISSUED	TOTAL LTAs
2016	65
2017	58
2018	69
2019	22 (to date)