

County-Assessed Properties Division Letters To Assessors

California State Board of Equalization
September 24, 2019 Board Meeting
Sacramento, CA

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.

Total LTAs Issued in Recent Years

YEAR ISSUED	TOTAL LTAs
2016	65
2017	58
2018	69
2019	31 (to date)

What is the Purpose of LTAs?

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

Common LTA Topics

- Board reports:
 - 2018 Salary and Benefits Survey Report, LTA No. 2018/038
 - *A Report on Budget, Personnel, and Appeals Data for 2017-2018 and Roll Data for 2018-2019, LTA No. 2019/020*

Common LTA Topics

- Policy-setting guidelines:
 - *Guidelines for the Assessment of Wind Energy Properties*, LTA No. 2017/020
 - Change in Ownership Determinations Involving the Community Property and Title (Deed) Presumptions, LTA No. 2018/014
 - Change in Ownership Exclusion: Local Registered Domestic Partners, LTA No. 2018/057

Common LTA Topics

- Hearing notices and announcements:
 - Annual Meeting of the State Board of Equalization and County Assessors, LTA No. 2019/027
 - Solar Energy Systems New Construction Exclusion Reporting Requirements, LTA No. 2018/047
 - Interested Parties Process: Change in Ownership – Rescission, LTA No. 2018/023
 - Property Tax Rule 462.500, LTA No. 2019/016

Common LTA Topics

- Assessment Practices Survey reports:
 - Yolo County Assessment Practices Survey
LTA No. 2016/005
 - El Dorado County Assessment Practices Survey
LTA No. 2017/033
 - Santa Clara Assessment Practices Survey
LTA No. 2018/025
 - Placer County Assessment Practices Survey
LTA No. 2019/022

Common LTA Topics

- Assessors' Handbook Section updates:
 - Assessors' Handbook Section 531, *Residential Building Costs*, LTA No. 2018/058
 - Assessors' Handbook Section 534, *Rural Building Costs*, LTA No. 2018/059
 - Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*, LTA No. 2018/060
 - Assessors' Handbook Section 260, *General Exemptions*, LTA No. 2018/036

BOE Resources

- 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>