

County-Assessed Properties Division Letters To Assessors

California State Board of Equalization
January 28, 2020 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, laws, and court decisions, or general information on property tax assessment.

Total LTAs Issued in 2019

Quarter	LTAs Issued
First	7
Second	12
Third	13
Fourth	18
Total	50

List of LTAs Issued Fourth Quarter 2019

LTA No.	Date	Title
2019/034	11/1/2019	Valuation of Certificated Aircraft
2019/035	11/13/2019	Active Solar Energy Systems New Construction Exclusion Phase One - Reporting Requirements
2019/036	11/18/2019	Property Tax Directory
2019/037	11/19/2019	Assessment Appeals Process
2019/038	11/25/2019	Vessel Valuation Factors for Lien Date 2020
2019/039	12/2/2019	Taxable Publicly Owned Lands
2019/040	12/4/2019	2020 Calendar for the Valuation of Public Utilities and Railroads
2019/041	12/4/2019	Summary of 2019 Property Tax Legislation
2019/042	11/27/2019	2020 Timberland Production Zone Values

List of LTAs Issued

Fourth Quarter 2019, Continued

LTA No.	Date	Title
2019/043	12/6/2019	Notice of Proposed Emergency Action and Finding of Emergency, The State Board of Equalization Has Adopted California Code of Regulations, Title 18, Section 202, <i>Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators</i>
2019/044	12/16/2019	Certificated Aircraft Valuation Forms and Instructions
2019/045	12/20/2019	Trinity County Assessment Practices Survey
2019/046	12/20/2019	Assessors' Handbook Section 531, <i>Residential Building Costs</i>
2019/047	12/20/2019	Assessors' Handbook Section 534, <i>Rural Building Costs</i>
2019/048	12/20/2019	Assessors' Handbook Section 581, <i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i>
2019/049	12/23/2019	Property Tax Forms List
2019/050	12/27/2019	2020-21 California Consumer Price Index
2019/051	12/30/2019	California Code of Regulations, Title 18, Public Revenues, Property Tax Rules 302, 305, 305.1, 305.2, and 323

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>