

Memorandum

To: Honorable Antonio Vazquez, Chairman
Honorable Mike Schaefer, Vice Chair
Honorable Ted Gaines, First District
Honorable Malia M. Cohen, Second District
Honorable Betty T. Yee, State Controller

Date: September 15, 2021

/s/ David Yeung

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, September 21, 2021, Property Tax Deputy Director's Report
Item K3, Letters To Assessors***

The State Board of Equalization (BOE) issues Letters To Assessors (LTAs) to provide an ongoing advisory service for County Assessors and other interested parties. The letters present BOE staff's interpretation of rules, laws, and court decisions on property tax assessment. LTAs also include summaries of court rulings, legal opinions, highlights of enacted legislation, Property Tax Rules, technical bulletins for assessment problems, and general information relating to property assessment and exemptions. Additionally, LTAs are used to solicit input from our stakeholders on property tax projects and rulemaking processes.

Below is a list of all LTAs issued since the last Board Meeting. This information is being provided to ensure the Board and our stakeholders can conveniently access the most recently issued LTAs. Additionally, the monthly Deputy Director's report will include an overview of topics or matters being considered or planned for upcoming LTAs.

LTA Number	Issue Date	Title
2021/038	8/25/2021	California Code of Regulations, Title 18, Public Revenues, Property Tax Rule 462.500
2021/039	8/25/2021	Extension of the Two-Year Deadline for County Boards of Equalization to Render Final Determinations
2021/040	9/15/2021	A Report on Budget, Personnel, and Appeals Data for 2019-2020 and Roll Data for 2020-2021

A complete listing of all LTAs issued to date can be found on the BOE website at the following link: <https://www.boe.ca.gov/proptaxes/ltacont.htm>.

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Brenda Fleming

Brenda Fleming
Executive Director

Item K3a
09/21/21