

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: December 6, 2021

/s/ David Yeung

From: David Yeung, Deputy Director
Property Tax Department

Subject: *Board Meeting, December 14, 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.

Shown in the table on the following page 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
2021/049	11/16/2021	Notice of Modifications to Text of Proposed Rule and Addition of Documents and Information to the Rulemaking File For the Proposed Adoption of California Code of Regulations, Title 18, Section 462.540, <i>Change in Ownership – Base Year Value Transfers</i> By the State Board of Equalization
2021/050	11/19/2021	2022 Calendar for the Valuation of Public Utilities and Railroads
2021/051	11/29/2021	2021 Property Tax Legislation
2021/052	12/01/2021	Assessment and Exemption of Community Land Trust Housing
2021/053	12/03/2021	Access to Assessors' Records
2021/054	12/03/2021	California Code of Regulations, Title 18, Public Revenues, Property Tax Rule 462.520
2021/055	12/01/2021	2022 Timberland Production Zone Values
2021/056	12/06/2021	Assembly Bill 345 Accessory Dwelling Units: Separate Conveyance

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