

M e m o r a n d u m

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

Date: January 19, 2022

/s/ David Yeung

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, January 25, 2022, 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 that 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.

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>.

| LTA Number | Issue Date | Title |
|---------------------------------|-------------------|--|
| <u>2021/057</u> | 12/31/2021 | Assessors' Handbook Section 531, <i>Residential Building Costs</i> |
| <u>2021/058</u> | 12/20/2021 | Assessors' Handbook Section 534, <i>Rural Building Costs</i> |
| <u>2021/059</u> | 12/20/2021 | Assessors' Handbook Section 581, <i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i> |
| <u>2021/060</u> | 12/22/2021 | Taxable Publicly Owned Lands |
| <u>2021/061</u> | 12/30/2021 | San Joaquin County Supplemental Assessment Practices Survey |
| <u>2021/062</u> | 12/30/2021 | Sonoma County Supplemental Assessment Practices Survey |
| <u>2021/063</u> | 12/23/2021 | Disaster Relief Intracounty Base Year Value Transfers |
| <u>2021/064</u> | 12/27/2021 | Pipeline Rights-of-Way – Extension of Sunset Date |
| <u>2021/065</u> | 12/27/2021 | 2022-23 California Consumer Price Index |
| <u>2021/066</u> | 12/27/2021 | 2022 Property Tax Calendar |
| <u>2021/067</u> | 12/29/2021 | Property Tax Forms List |
| <u>2021/068</u> | 12/30/2021 | Multijurisdictional Assessment Appeals Board |
| <u>2022/001</u> | 1/07/2022 | Welfare Exemption – Natural Resources and Open-Space Lands – Extension of Sunset Date |
| <u>2022/002</u> | 1/19/2022 | Valuation of Certificated Aircraft California Standard Flight Times |
| <u>2022/003</u> | 1/19/2022 | Vessel Valuation Factors for Lien Date 2022 |
| <u>2022/004</u> | 1/19/2022 | California Code of Regulations Title 18, Public Revenues, Property Tax Rules 370 and 370.5 |

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Brenda Fleming

Brenda Fleming
Executive Director