

## 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: March 17, 2022

/s/ David Yeung

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, March 29, 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>.

<b>LTA Number</b>	<b>Issue Date</b>	<b>Title</b>
<a href="#"><u>2022/010</u></a>	2/22/2022	Alameda County Assessment Practices Survey
<a href="#"><u>2022/011</u></a>	2/22/2022	Santa Barbara County Assessment Sampling Survey
<a href="#"><u>2022/012</u></a>	2/24/2022	Implementation of Proposition 19 Intergenerational Transfer Exclusion
<a href="#"><u>2022/013</u></a>	3/17/2022	Request for Assessment Appeals Filing Period

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Brenda Fleming

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Brenda Fleming  
Executive Director