

Memorandum

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: August 18, 2022

/s/ David Yeung

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, August 30, 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>.

Item K4a
8/30/22

LTA Number	Issue Date	Title
<u>2022/028</u>	7/18/2022	Inyo County Supplemental Assessment Practices Survey
<u>2022/035</u>	7/22/2022	California Code of Regulations, Title 18, Public Revenues, Emergency Action Property Tax Rules 462.520 and 462.540
<u>2022/036</u>	7/27/2022	Listing of State Assesseees
<u>2022/037</u>	7/25/2022	Property Tax Rules 462.520 and 462.540
<u>2022/038</u>	7/29/2022	A Report on Budget, Personnel, and Appeals Data for 2020-2021 and Roll Data for 2021-2022

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director