

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: September 15, 2022

/s/ David Yeung

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, September 27, 2022, Property Tax Deputy Director's Report
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>2022/039</u>	8/23/2022	Sacramento County Assessment Sampling Survey
<u>2022/040</u>	8/24/2022	Community Land Trust Housing Data – 2021 Lien Date
<u>2022/042</u>	9/14/2022	2023 Lien Date Urban Agriculture Incentive Zones Act Per-Acre Value of California Irrigated Cropland

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director