

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: October 7, 2022

/s/ David Yeung

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, October 18, 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
2022/041	9/20/2022	Los Angeles County Assessment Practices Survey
2022/043	9/21/2022	Open-Space Land Interest Component – 2023 Lien Date
2022/044	9/21/2022	Historical Property Interest Component – 2023 Lien Date
2022/045	9/30/2022	Notice of Publication of Notice of Proposed Regulatory Action for California Code of Regulations, Title 18, Section 462.520, <i>Exclusion From Change in Ownership – Intergenerational Transfers</i>
2022/046	9/30/2022	Notice of Publication of Notice of Proposed Regulatory Action for California Code of Regulations, Title 18, Section 462.540, <i>Change in Ownership – Base Year Value Transfers</i>
2022/047	10/4/2022	San Francisco City and County Assessment Practices Survey

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director