

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: November 3, 2022

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, November 17, 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 following table is a list of all LTAs issued since the last Board Meeting.

LTA Number	Issue Date	Title
2022/048	10/11/22	Napa County Assessment Practices Survey
2022/049	10/25/22	2022 Property Tax Legislation
2022/050	11/1/22	2023 Calendar for the Valuation of Public Utilities and Railroads
2022/051	10/28/22	Taxpayers' Rights Advocate Office Updated Information Sheets on Property Tax Savings Reflecting the Passage of Proposition 19 - Intergenerational Transfer Exclusions and Base Year Value Transfers for Persons Age 55 and Older or Disabled Persons

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>.

DY:gs

cc: Ms. Catherine Taylor