

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: January 6, 2023

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, January 24, 2023, 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
2022/055	12/5/22	2023 Timberland Production Zone Values
2022/056	12/20/22	Humboldt County Assessment Practices Survey
2022/057	12/15/22	Assessors' Handbook Section 531, <i>Residential Building Costs</i>
2022/058	12/15/22	Assessors' Handbook Section 534, <i>Rural Building Costs</i>
2022/059	12/15/22	Assessors' Handbook Section 581, <i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i>
2022/060	12/19/22	Taxable Publicly Owned Lands
2022/061	12/23/22	2023-24 California Consumer Price Index

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