

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: February 7, 2023

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, February 22, 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
2023/001	1/17/23	Imperial County Assessment Sampling Survey
2023/002	1/10/23	2022 Salary and Benefits Survey Report
2023/003	1/11/23	Vessel Valuation Factors for Lien Date 2023
2023/004	1/11/23	Property Tax Forms List
2023/005	2/7/23	Kings County Assessment Practices Survey
2023/006	2/3/23	15-Day Notice to Amend Property Tax Rule 462.540
2023/007	2/3/23	15-Day Notice to Amend Property Tax Rule 462.520
2023/008	2/7/23	Valuation of Certificated Aircraft California Standard Flight Times

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