

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: June 12, 2023

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, June 27, 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
2023/017	May 30	Monterey County Assessment Practices Survey
2023/018	June 1	Property Tax Rules 462.520 and 462.540
2023/019	June 12	Property Tax Directory
2023/020	June 9	2023 Taxpayers' Bill of Rights Hearing

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