

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: August 14, 2023

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, August 29-30, 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
2023/024	July 18	2024-25 Income Levels for Leased Property Used Exclusively for Low-Income Rental Housing
2023/025	July 18	2024-25 Income Levels for Tribal Housing Exemption
2023/026	July 18	2024-25 Income Levels for the Welfare Exemption
2023/027	July 19	Taxpayers' Rights Advocate Office Information Sheets on Property Tax Savings – Homeowners' Exemption and Disabled Veterans' Exemption
2023/028	July 26	Listing of State Assesseees
2023/029	July 31	Annual Meeting of the State Board of Equalization and County Assessors

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>.

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cc: Ms. Catherine Taylor