

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: October 10, 2023

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, October 24-25, 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
2023/034	September 25	Open-Space Land Interest Component – 2024 Lien Date
2023/035	September 25	Historical Property Interest Component – 2024 Lien Date
2023/036	September 27	Classification of Wireless Communication Towers

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