

# Memorandum

To: Ms. Yvette M. Stowers  
Executive Director

Date: November 29, 2023

/s/ David Yeung

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, December 12-13, 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
2023/033	November 7	Placer County Supplemental Assessment Practices Survey
2023/040	November 7	Marin County Assessment Sampling Survey
2023/041	November 8	2024 Timberland Production Zone Values
2023/042	November 14	Riverside County Assessment Practices Survey
2023/043	November 9	Notice of Publication of Notice of Proposed Regulatory Action for Rule 192, <i>Audit Selection</i>
2023/044	November 17	Welfare Exemption: Building/Rehabilitating Housing for Sale to Low-Income Families
2023/045	November 17	Space Flight Property Tax Exemption: Sunset Date Extension
2023/046	November 17	Change in Ownership Exclusions: Proposition 19 Technical Cleanup
2023/047	November 28	Tuolumne County Assessment Sampling Survey
2023/048	November 29	Possessory Interests: Public Owned Housing Project

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