

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: December 6, 2024

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, December 17, 2024, 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
2024/040	November 20	Mariposa County Supplemental Assessment Practices Survey
2024/041	November 21	2025 Timberland Production Zone Values
2024/042	November 22	Property Tax Rule 283
2024/043	December 3	2025-2026 Income Levels for the Welfare Exemption

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:cs

cc: Ms. Catherine Taylor