

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: March 14, 2025

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, March 26, 2025, 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 report at the Board Meeting in January.

LTA Number	Issue Date	Title
2025/001	January 15	Property Tax Forms List
2025/002	January 28	Colusa County Assessment Practices Survey
2025/003	February 4	A Report on Budget, Personnel, and Appeals Data for 2023-2024 and Roll Data for 2024-2025
2025/004	February 13	Valuation of Certificated Aircraft California Standard Flight Times
2025/005	February 18	Fresno County Assessment Sampling Survey
2025/007	March 4	Report on 2024 State-Assessed Property Appeals
2025/008	March 11	Butte County Assessment Practices Survey
2025/009	March 7	Intergenerational Transfer Exclusion, Adjustment of the \$1 Million Amount

The BOE website has a complete listing of all LTAs issued to date at the following link: <https://www.boe.ca.gov/proptaxes/ltacont.htm>.

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cc: Ms. Catherine Taylor