

# Memorandum

To: Ms. Yvette M. Stowers  
Executive Director

Date: June 6, 2025

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, June 18, 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 April:

LTA Number	Issue Date	Title
2025/012	April 24	Publication 29, <i>California Property Tax: An Overview</i>
2025/013	May 16	2023 Salary and Benefits Survey Report
2025/014	May 21	Disabled Veterans' Exemption Increases for 2026
2025/015	May 22	Taxpayers' Rights Advocate Office Updated Information Sheets on Property Tax Savings Proposition 19 – Intergenerational Transfer Exclusion (Reassessment Exclusion between Parents/Children and Grandparents/Grandchildren)
2025/016	June 4	2025 Taxpayers' Bill of Rights Hearing

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>.

DY:lk

cc: Ms. Catherine Taylor