

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: August 8, 2025

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, August 20, 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 June Board Meeting:

LTA Number	Issue Date	Title
2025/017	June 18	Petroleum Property Bonding Requirements
2025/018	June 27	Electronically Filed State Board of Equalization Forms and Business Property Statements Received by Mail
2025/019	June 30	2024 Property Tax Legislation
2025/020	July 7	County Assessment Appeals Filing Period for 2025
2025/021	July 11	Listing of State Assesseees
2025/022	July 29	Property Tax Directory
2025/023	August 6	Taxpayers' Rights Advocate Office Information Sheet on How Property is Assessed for Property Tax Purposes

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