

## M e m o r a n d u m

To: Ms. Yvette M. Stowers  
Executive Director

Date: September 5, 2025

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, September 16, 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 Board Meeting:

LTA Number	Issue Date	Title
2025/024	09/03/2025	Kern County Supplemental Assessment Practices Survey
2025/025	08/19/2025	Annual Meeting of the State Board of Equalization and County Assessors
2025/027	08/29/2025	2026 Lien Date Urban Agriculture Incentive Zones Act Per-Acre Value of California Irrigated Cropland
2025/028	09/02/2025	Community Land Trust Housing Data — 2024 Lien Date
2025/029	09/04/2025	2024 Litigation

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