

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: October 10, 2025

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, October 21-22, 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
2025/030	09/24/2025	Historical Property Interest Component — 2026 Lien Date
2025/031	09/24/2025	Taxpayers' Rights Advocate Office Information Sheet on Property Tax Savings — Nonprofit Organization Exemptions
2025/032	09/29/2025	2026-27 Income Levels for Tribal Housing Exemption
2025/033	09/29/2025	2026-27 Income Levels for Leased Property Used Exclusively for Low-Income Rental Housing
2025/034	09/29/2025	2026-27 Income Levels for the Welfare Exemption
2025/035	09/30/2025	Open-Space Land Interest Component – 2026 Lien Date

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