

# Memorandum

To: Ms. Yvette M. Stowers  
Executive Director

Date: December 5, 2025

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, December 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
2025/039	11/14/2025	2026 Timberland Production Zone Values
2025/040	11/20/2025	State Assessment Jurisdiction of Voice Over Internet Protocol (VoIP)

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