

M e m o r a n d u m

To: Ms. Yvette M. Stowers
Executive Director

Date: January 16, 2026

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, January 28, 2026, 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
2025/041	12/17/2025	Glenn County Assessment Sampling Survey
2025/042	12/15/2025	Taxable Publicly Owned Lands
2025/043	12/30/2025	San Mateo County Assessment Practices Survey
2025/044	12/30/2025	Assessors' Handbook Section 531, <i>Residential Building Costs</i>
2025/045	12/30/2025	Assessors' Handbook Section 534, <i>Rural Building Costs</i>
2025/046	12/30/2025	Assessors' Handbook Section 581, <i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i>
2026/001	01/13/2026	Santa Barbara County Assessment Sampling Survey
2026/002	01/13/2026	2026-27 California Consumer Price Index
2026/003	01/16/2026	Vessel Valuation Factors for Lien Date 2026

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