

M e m o r a n d u m

To: Ms. Yvette M. Stowers
Executive Director

Date: March 13, 2026

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, March 25, 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 |
|------------|------------|---|
| 2026/006 | 2/17/2026 | Clarification on E-Filing of Assessment Appeal Applications |
| 2026/007 | 2/24/2026 | Tehama County Assessment Practices Survey |
| 2026/008 | 2/18/2026 | 2026 Property Tax Calendar |
| 2026/009 | 2/18/2026 | Valuation of Certificated Aircraft California Standard Flight Times |
| 2026/010 | 2/19/2026 | Report on 2025 State-Assessed Property Appeals |
| 2026/011 | 3/04/2026 | Sacramento County Assessment Sampling Survey |
| 2026/012 | 2/23/2026 | Filing Period Extension for Parent/Child and Grandparent/Grandchild Exclusion Claims in Specified Los Angeles and Ventura County Disaster Areas |
| 2026/013 | 2/23/2026 | 2025 Property Tax Legislation |

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>.

DY: cs

cc: Ms. Catherine Taylor