

M e m o r a n d u m

To: Ms. Yvette M. Stowers
Executive Director

Date: September 11, 2026

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, September 23, 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
2026/027	8/21/2026	2027 Lien Date Urban Agriculture Incentive Zones Act Per-acre Value of California Irrigated Cropland
2026/028	8/28/2026	2027-28 Income Levels for Tribal Housing Exemption
2026/029	8/28/2026	2027-28 Income Levels for the Welfare Exemption
2026/030	8/28/2026	2027-28 Income Levels for Leased Property Used Exclusively for Low-Income Rental Housing
2026/031	9/2/2026	Orange County Assessment Practices Survey
2026/032	8/26/2026	Welfare Exemption: Native American Tribes
2026/033	8/31/2026	Disaster Relief: New Construction Exclusion, Disabled Veterans' Exemption, and Welfare Exemption
2026/034	9/1/2026	Repeal Date for Active Solar Energy System New Construction Exclusion, New Filing Period for Initial Purchasers Claim for Solar Exclusion, and Welfare Exemption: Late Filing Requirements for Public Schools
2026/035	9/1/2026	Annual Meeting of the State Board of Equalization and County Assessors

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