



STATE BOARD OF EQUALIZATION

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July 11, 2018

DEAN R. KINNEE  
Executive Director

No. 2018/033

TO COUNTY ASSESSORS:

**CHANGES TO THE PROPERTY TAX DEPARTMENT**

On July 6, 2017 the Board of Equalization (BOE) issued Letters To Assessors (LTA) 2017/027, *Changes to the Property Tax Department*, to notify county assessors and other interested parties that the Timber Yield Tax Program, the Tax Area Services Section (TASS), the Legal Entity Ownership Program (LEOP), and the Welfare Exemption Program were transferred from the BOE's Property Tax Department to the California Department of Tax and Fee Administration (CDTFA) effective July 1, 2017.

On February 1, 2018, the BOE issued LTA 2018/010, *Changes to the Property Tax Department*, to notify county assessors and other interested parties that CDTFA staff conducting duties related to TASS, LEOP, and the Welfare Exemption Program, were transferred back to the BOE because the duties of staff in these programs are interconnected with the Constitutional duties that remained with the BOE. BOE conducted the duties related to those programs through an Interagency Agreement with CDTFA. The Timber Yield Tax Program remains with CDTFA.

Effective June 27, 2018, Assembly Bill 1817 (Chapter 37), transferred the authority to administer TASS, LEOP, and the Welfare Exemption Program from CDTFA to BOE.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Executive Director  
Board of Equalization

DRK:lf