

M e m o r a n d u m

To: Honorable Antonio Vazquez, Chairman
 Honorable Mike Schaefer, Vice Chair
 Honorable Ted Gaines, First District
 Honorable Malia M. Cohen, Second District
 Honorable Betty T. Yee, State Controller

Date: October 12, 2021

/s/ David Yeung

From: David Yeung, Deputy Director
 Property Tax Department

Subject: *Board Meeting, October 20, 2021, Property Tax Deputy Director's Report
 Item K3, 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.

Below is a list of all LTAs issued since the last Board Meeting. This information is being provided to ensure the Board and our stakeholders can conveniently access the most recently issued LTAs. Additionally, the monthly Deputy Director's report will include an overview of topics or matters being considered or planned for upcoming LTAs.

LTA Number	Issue Date	Title
2021/041	09/24/2021	2022 Lien Date Urban Agriculture Incentive Zones Act Per-Acre Value of California Irrigated Cropland
2021/042	09/24/2021	Historical Property Interest Component – 2022 Lien Date
2021/043	09/24/2021	Open-Space Land Interest Component – 2022 Lien Date
2021/044	10/06/2021	Calaveras County Assessment Practices Survey
2021/045	10/01/2021	Annual Meeting of the State Board of Equalization and County Assessors
2021/046	10/14/2021	Nevada County Supplemental Assessment Practices Survey

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Rev 1: 10/15/21

A complete listing of all LTAs issued to date can be found on the BOE website at the following link: <https://www.boe.ca.gov/proptaxes/ltacont.htm>.

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Brenda Fleming

Brenda Fleming
Executive Director