

Memorandum

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

Date: June 15, 2022

/s/ David Yeung

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, June 28, 2022, Property Tax Deputy Director's Report
Item K4, 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 table on the following page is a list of all LTAs issued since the last Board Meeting. This information is being provided to ensure that 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.

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>.

Item K4a
06/28/22

LTA Number	Issue Date	Title
2022/020	6/01/2022	Annual Meeting of the State Board of Equalization and County Assessors
2022/021	5/31/2022	New Executive Director of the State Board of Equalization
2022/022	6/08/2022	County Assessment Appeals Filing Period for 2022
2022/023	6/10/2022	Active Solar Energy Systems: Partnership Flip Transactions
2022/024	6/13/2022	2022 Taxpayers' Bill of Rights Hearing

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director