

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: July 13, 2022

/s/ David Yeung

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, July 26, 2022, 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 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>.

LTA Number	Issue Date	Title
2022/025	7/05/2022	Revised Proposition 19 Forms
2022/026	6/30/2022	Notice of Adoption of Emergency Amendments to and Publication of Notice of Proposed Emergency Action for California Code of Regulations, Title 18, Section 462.520, <i>Exclusion From Change in Ownership – Intergenerational Transfers</i>
2022/027	6/30/2022	Notice of Adoption of Emergency Amendments to and Publication of Notice of Proposed Emergency Action for California Code of Regulations, Title 18, Section 462.540, <i>Change in Ownership – Base Year Value Transfers</i>
2022/029	7/11/2022	2023-24 Income Levels for Tribal Housing Exemption
2022/030	7/11/2022	2023-24 Income Levels for Leased Property Used Exclusively for Low-Income Rental Housing
2022/031	7/11/2022	2023-24 Income Levels for the Welfare Exemption
2022/032	7/11/2022	Community Land Trust Housing Data – 2020 Lien Date
2022/033	7/11/2022	Property Tax Directory
2022/034	7/11/2022	2021 Litigation

DY:pl

cc: Ms. Catherine Taylor

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director