

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: March 7, 2023

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, March 21, 2023, 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
2023/009	2/21/23	Property Tax Rules 462.520 and 462.540 Emergency Amendments Readoption
2023/010	2/22/23	Report on 2022 State-Assessed Property Appeals
2023/011	3/2/23	Request for Assessment Appeals Filing Period
2023/012	3/7/23	Intergenerational Transfer Exclusion, Adjustment of the \$1 Million Amount

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:gs
cc: Ms. Catherine Taylor