

# Memorandum

To: Ms. Yvette M. Stowers  
Executive Director

Date: September 12, 2023

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, September 26-27, 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
2023/030	August 22	2024 Lien Date Urban Agriculture Incentive Zones Act Per-Acre Value of California Irrigated Cropland
2023/031	August 30	2022 Litigation
2023/032	September 12	Santa Clara County Assessment Practices Survey

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