

**M e m o r a n d u m**

To: Ms. Yvette M. Stowers  
Executive Director

Date: June 10, 2024

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, June 25, 2024, 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
2024/016	May 21	Trinity County Assessment Sampling Survey
2024/017	May 17	Welfare Exemption: Affordable Housing for Community Land Trust
2024/018	May 22	Welfare Exemption: Affordable Housing
2024/019	May 31	Notice of Board Action: Guidelines for Appraiser and Assessment Analyst Certification and Training
2024/020	June 3	Annual Meeting of the State Board of Equalization and County Assessors

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