

M e m o r a n d u m

To: Ms. Yvette M. Stowers
Executive Director

Date: September 11, 2024

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, September 24-25, 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
2024/028	August 20	New Information Guide for Disaster Relief for Damaged or Destroyed Property
2024/029	August 27	2025 Lien Date Urban Agriculture Incentive Zones Act Per-Acre Value of California Irrigated Cropland
2024/030	August 27	Property Tax Directory
2024/031	August 26	Active Solar Energy System New Construction Exclusion: Clarification of Sunset Date Extension

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>.

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cc: Ms. Catherine Taylor