

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: June 12, 2026

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, June 24, 2026, 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
2026/018	5/20/2026	Nevada County Assessment Sampling Survey
2026/019	5/22/2026	Disabled Veterans' Exemption Increases for 2027
2026/020	5/28/2026	California Public Records Act Home Address Confidentiality
2026/021	5/29/2026	2026 Taxpayers' Bill of Rights Hearing
2026/022	5/29/2026	Updated Information Guide for Disaster Relief for Damaged or Destroyed Property (Publication 802)
2026/023	6/2/2026	County Assessment Appeals Filing Period for 2026

The BOE website has a complete listing of all LTAs issued to date at the following link:
<https://www.boe.ca.gov/proptaxes/ltacont.htm>.

DY: cs

cc: Ms. Catherine Taylor