



STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE

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July 31, 2025

Honorable Jeffrey Prang  
California Assessors' Association President and Los Angeles County Assessor  
500 W. Temple Street, Room 225  
Los Angeles, CA 90012

Subject: Taxpayers' Rights Advocate Office Educational Items for Taxpayers – Information Sheets

Mr. Prang,

The State Board of Equalization's Taxpayers' Rights Advocate Office (TRA Office) has prepared the following information to update you, as the California Assessors' Association (CAA) President, on taxpayer education projects of the TRA Office. We respectfully request it be included as part of the Standards Committee Meeting on August 6, 2025. I would like to provide an update at the Standards Committee Meeting to inform the Association about the newly issued and updated taxpayer education publications, as well as planned Information Sheet topics.

The TRA Office, under the Morgan Property Taxpayer's Bill of Rights, has an educational role in providing information to taxpayers to assist County Assessors in their efforts to provide education to taxpayer under Revenue and Taxation Code section 5908. The TRA Office is committed to education and outreach to help taxpayers understand property tax laws, and to increase their awareness of property tax savings that may be available to them. The TRA Office publishes Information Sheets on various topics to fulfil this role.

In 2018, the TRA Office and CAA discussed having the TRA Office provide such education through the issuance of Information Sheets on available exclusions from reassessment and exemptions to be written in simple, non-technical terms designed specifically for taxpayers. The first generation of Publication 800 series Information Sheets were issued between July 2018 and June 2020 with subsequent updates to reflect statutory changes due to the passage of Proposition 19. In advance of the October 2024 Assessors' conference, I submitted a letter to the then CAA President, Ms. Christina Wynn, advising of the TRA Office's Information Sheets that were published through September 2024, topics agreed to previously with CAA for Information Sheets to be developed in the future that remain unfinished, and new topics that the TRA Office felt beneficial to taxpayers that we asked for concurrence from the CAA to issue. Additionally, I solicited input on ideas for other topics that could benefit from having an Information Sheet.

At the October 2024 conference, concurrence was obtained to publish an Information Sheet covering what a property's assessed value is based on, which would include, but not limited to addressing the requirements under property tax law to assess property at the lower of factored base year value or market value and that increases in the assessed value from one year to the next are not limited to the

two percent cap of Proposition 13 when assessed under a decline in value status. Additionally, an idea to develop an Information Sheet on supplemental assessment was brought up.

This letter advises you on the TRA Office's Information Sheets that were published since September 2024 through the date of this letter, the topics agreed to previously with CAA for Information Sheets to be developed in the future that remain unfinished through the date of this letter, and Information Sheets that have been published to date and the Letter To Assessors announcing them.<sup>1</sup>

## **INFORMATION SHEETS PUBLISHED OR UPDATED SINCE LAST UPDATE TO CAA**

Since the last update by the TRA Office made at the October 2024 CAA conference, the following Information Sheets were updated or published.

### **Updated**

- Information Sheet, *Property Tax Savings: Transfers Between Parents and Children* (Publication 800-1)
- Information Sheet, *Property Tax Savings: Transfers Between Grandparents and Grandchildren* (Publication 800-2)

In May 2025, updates were made to these Information Sheet to further assist taxpayers in understanding the requirements of the intergenerational exclusion under Revenue and Taxation Code section 63.2. Updates reflected information about the value cap amount that transfers in that the \$1 million amount is adjusted every other year for inflation, explain prospective relief is available if the transferee does not file the homeowners' or disabled veterans' exemption within one year of the transfer, and expand upon the requirement that the transferee must move into the home within one year of the date of transfer or change in ownership to be eligible for the exclusion with there being no exception. Additionally, it further explains how a new taxable value of the property will be determined if the transferee moves out of the family home.

The updates to Publication 800-1 and 800-2 are discussed in LTA 2025/015, dated May 22, 2025. <https://boe.ca.gov/proptaxes/pdf/lta25015.pdf>

### **Newly published**

- Information Sheet, *Death of A Real Property Owner – Reporting Requirements* (Publication 800-9)

In December 2024, this Information Sheet was published and on December 27, 2024, LTA 2024/052 notified Assessors and Interested Parties about it. The Information Sheet provides taxpayers with information about important things that need to be done in connection with property taxes if a deceased person owned real property in California. It discusses reporting requirements of form BOE-502-D with the Assessor and notifying the Assessor of any mailing address changes; identifies exclusions from reassessment available for children and grandchildren as well as the cotenancy exclusion. It also discusses reporting requirements to file form BOE-100-B with BOE for a change

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<sup>1</sup> The following LTAs were issued announcing the publications: [LTA 2022/051](#), [LTA 2023/027](#), [LTA 2024/052](#), [LTA 2025/015](#).

in control or ownership of a legal entity if the decedent had interests in a legal entity with California real property.

- Information Sheet, *How Property is Assessed for Property Tax Purposes* (Publication 800-10)

In July 2025, this Information Sheet was published and, in August 2025, an LTA will be issued notifying Assessors and interested parties about it. The Information Sheet discusses California's property tax system, the limitations of Proposition 13, and the requirement for the Assessor to enroll the lower of a property's factored base year value or market value each year. It addresses how a property's base year value is established at market value when a change in ownership occurs or upon the completion of new construction, unless an exclusion applies. It helps taxpayers understand the difference between a property's assessed value and market value, what to do if they believe their assessed value is higher than the market value, and why their neighbor's assessed value may differ even if the properties are similar. Additionally, it discusses that when a property is in a decline-in-value status, its assessed value can increase more than the 2 percent per year limitation under Proposition 13. The Information Sheet also helps taxpayers understand the correlation between their property's assessed value and their property tax bill, as well as the roles of the Assessor, Auditor-Controller, and Tax Collector, so they know which department to contact depending on the nature of their question.

#### **FUTURE INFORMATION SHEET TOPICS AGREED TO PREVIOUSLY WITH CAA**

As previously discussed with CAA, our office will be developing new Information Sheets in the future to address exemptions available for nonprofit organizations and supplemental assessments.

- Our office is nearing completion of the Information Sheet addressing exemptions available to nonprofit organizations, specifically the welfare exemption, church exemption and religious exemption. The Information Sheet discusses the requirements of each exemption, filing deadlines, late filing provisions, applicable claim forms, and where to find additional information. We anticipate this being issued in August or early September 2025.
- Our office will soon begin work on drafting an Information Sheet addressing supplemental assessments.

#### **INFORMATION SHEETS PUBLISHED TO DATE**

The following are the TRA Office's Information Sheet and Information Guide publications that have been published through July 2025. They can be found on the TRA Office webpage at <https://www.boe.ca.gov/tra/infosheets.htm>,

##### **Published Information Sheets Concerning Intergenerational Transfer Exclusions**

- Information Sheet, *Property Tax Savings: Transfers Between Parents and Children* (Publication 800-1)
- Information Sheet, *Property Tax Savings: Transfers Between Parents and Children Occurring On or Before February 15, 2021* (Publication 800-1a)

- Information Sheet, *Property Tax Savings: Transfers Between Grandparents and Grandchildren* (Publication 800-2)
- Information Sheet, *Transfers From Grandparents to Grandchildren Occurring On or Before February 15, 2021* (Publication 800-2a)

#### **Published Information Sheets Concerning Base Year Value Transfers**

- Information Sheet, *Property Tax Savings: Transfer of Property Tax Base to Replacement Property - Age 55 and Older* (Publication 800-3)
- Information Sheet, *Property Tax Savings: Transfer of Property Tax Base to Replacement Property - Age 55 and Older Occurring On or Before March 31, 2021* (Publication 800-3a)
- Information Sheet, *Property Tax Savings: Transfer of Property Tax Base to Replacement Property - Disabled Persons* (Publication 800-4)
- Information Sheet, *Property Tax Savings: Transfer of Property Tax Base to Replacement Property - Disabled Persons Occurring On or Before March 31, 2021* (Publication 800-4a)

#### **Published Information Sheets Concerning Exemptions**

- Information Sheet, *Property Tax Savings: Homeowners' Exemption* (Publication 800-6)
- Information Sheet, *Property Tax Savings: Disabled Veterans' Exemption* (Publication 800-7)

#### **Published Information Sheets Concerning Other Topics**

- Information Sheet, *Property Tax Assistance Programs for Seniors* (Publication 800-5)
- Information Sheet, *Property Tax Savings: Transfers Between Cotenants Upon the Death of a Cotenant* (Publication 800-8)
- Information Sheet, *Death of A Real Property Owner – Reporting Requirements* (Publication 800-9)
- Information Sheet, *How Property is Assessed for Property Tax Purposes* (Publication 800-10)

#### **Published Information Guide for Disaster Relief for Damaged or Destroyed Property (Publication 802)**

- Issued in August 2024. This was a different format than the standard Information Sheets that the TRA office publishes as part of the Publication 800 series.

#### **TRA SOLICITING INPUT ON OTHER TOPICS OF INTEREST**

If Assessors believe it would be beneficial to have an Information Sheet on a particular exclusion or exemption topic or other topic area to help taxpayers understand the purpose and requirements of an exclusion or exemption, please provide us with input. Our goal is to assist Assessors in their efforts to educate taxpayers to ensure compliance with property tax law.

We look forward to continuing to collaborate with Assessors to provide taxpayers with information to understand property tax laws. We welcome any ideas for other topics. If you have any questions, please contact the TRA Office at 1-916-274-3400; or me directly at 916-274-3394.

Sincerely,

*Lisa Thompson*

Lisa Thompson  
Chief, Taxpayers' Rights Advocate Office

cc: Ms. Yvette M. Stowers, BOE Executive Director  
Honorable Matthew R. Maynard, Chair CAA Standards Committee