



JEFFREY PRANG  
Assessor

**OFFICE OF THE ASSESSOR  
COUNTY OF LOS ANGELES**

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*Valuing People  
and Property*

September 28, 2016

Ms. Glenna Schultz  
California State Board of Equalization  
Property Tax Department  
P.O. Box 942879  
Sacramento, California 94279-0064

Dear Ms. Schultz:

**LETTER TO ASSESSOR (LTA) 2016/031  
PROPERTY TAX RULE 51  
AGREEMENTS QUALIFYING LAND FOR ASSESSMENT AS OPEN-SPACE LANDS**

As requested, our office has reviewed the proposed amendments to Property Tax Rule 51, *Agreements Qualifying Land for Assessment as Open-Space Lands*.

We accept the draft and the proposed amendments as written and have no comments or suggestions at this time. Thank you for the opportunity to review.

Should you have any questions, please contact Matthew Herrera at [MHerrera@assessor.lacounty.gov](mailto:MHerrera@assessor.lacounty.gov) or at 213.974.1594.

Sincerely,

Eric Cabrera  
Chief Appraiser  
Assessment Service Division

EC:CA:ca

c: George Renkei, Assistant Assessor  
File – Appraisal Standards Section