

Amend Section 15641 of the Government Code, related to Board audits of the records of a county assessed property owner for an Assessment Practices Survey of the local county assessor, to clarify that a cross reference to Section 408 refers to the Revenue and Taxation Code rather than the Government Code. (Technical)

Source: Property and Special Taxes Department

Existing Law

The Board of Equalization is required by law to review the practices and procedures of every county assessor's office at least once every five years. These reviews are called "surveys." As part of the survey, a statistically representative sample of properties is drawn from the county's assessment roll. For each property selected, Board staff independently audits and appraises the property.

In performing the independent appraisal, Government Code Section 15641 authorizes the Board to audit the original books of account of any person owning or controlling property selected when the property is of a kind for which accounting records are useful sources of appraisal data. The law specifies that the appraisal information in the Board's possession relating to these sample properties is not a public record, with the exception that a property owner may inspect any information and records relating to the appraisal of his or her property, including "market data" that the Board has obtained.

Government Code Section 15641 specifies that the definition of "market data" is that as defined in Section 408, but without reference to a body of code, and Section 408 of the Government Code does not exist. The section of law intended to be referenced is Section 408 of the Revenue and Taxation Code, which includes a definition of the phrase "market data."

This Proposal

This amendment would correct this code reference oversight by specifying that Section 408 is a reference to the Revenue and Taxation Code.

Section 15641 of the Government Code is amended to read:

15641. In order to verify the information furnished to the assessor of the county, the board may audit the original books of account, wherever located, of any person owning, claiming, possessing or controlling property included in a survey conducted pursuant to this chapter when the property is of a type for which accounting records are useful sources of appraisal data.

No appraisal data relating to individual properties obtained for the purposes of any survey under this chapter shall be made public, and no state or local officer or employee thereof gaining knowledge thereof in any action taken under this chapter shall make any disclosure with respect thereto except as that may be required for the purposes of this chapter. Except as specifically provided herein, any appraisal data may be disclosed by the board to any assessor, or by the board or the assessor to the assessee of the property to which the data relate.

The board shall permit an assessee of property to inspect, at the appropriate office of the board, any information and records relating to an appraisal of his or her property, including "market data" as defined in Section 408 of the Revenue and Taxation Code. However, no information or records, other than "market data," which relate to the property or business affairs of a person other than the assessee shall be disclosed.

Nothing in this section shall be construed as preventing examination of that data by law enforcement agencies, grand juries, boards of supervisors, or their duly authorized agents, employees, or representatives conducting an investigation of an assessor's office pursuant to Section 25303, and other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine that data.