



STATE BOARD OF EQUALIZATION

STAFF LEGISLATIVE ENROLLED BILL ANALYSIS

Date Amended:	Enrolled	Bill No:	AB 3033
Tax:	Property	Author:	Committee on Judiciary
Board Position:		Related Bills:	

BILL SUMMARY

This bill would add the Department of Child Support Services to the list of agencies that have access to records in the assessor's office.

ANALYSIS

Current Law

The law requires that assessors keep certain information confidential. Revenue and Taxation Code Section 408(a) contains the general confidentiality rule for county assessors, and provides that homeowners' exemption claims and any information and records in the assessor's office that are *not required*¹ by law to be kept or prepared by the assessor are not open to public inspection. In addition, Revenue and Taxation Code sections 451 and 481 provide that all information requested by the assessor or furnished in the property statement and change in ownership information shall be "held secret" by the assessor.

Subdivision (b) of Section 408 provides an exception to the general rule of confidentiality for certain governmental agencies or representatives. It requires that the assessor disclose information, furnish abstracts, or permit access to all records in his or her office to:

- law enforcement agencies
- the county grand jury
- the board of supervisors or their duly authorized agents
- employees or representatives when conducting an investigation of the assessor's office pursuant to Section 25303 of the Government Code
- the Controller
- employees of the Controller for property tax postponement purposes
- probate referees
- employees of the Franchise Tax Board for tax administration purposes only
- staff appraisers of the Department of Financial Institutions²
- the Department of Transportation.²

¹ There are only very limited records that are required to be kept by the assessor, such as the roll and the list of transfers.

² Department required to reimburse the assessor for any costs incurred to disclose information, furnish abstracts, or permit access to the records.

This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.

- the Department of General Services
- the State Board of Equalization
- the State Lands Commission²
- the State Department of Social Services
- the Department of Water Resources²
- other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine the records.

Proposed Law

This bill would amend subdivision (b) of Section 408 to add the Department of Child Support Services to the list of agencies which may have access to all records in the assessor's office. The Department of Child Support Services would not be required to reimburse any costs incurred.

In General

Mandated Confidential Information. There are a variety of laws that require certain information kept by the assessor's office to be kept confidential. Generally, the assessor is prohibited from disclosing any document related to the business affairs of another taxpayer. However, the assessor must disclose "market data" to a taxpayer if the assessor based the assessment of that taxpayer's property using comparable sales. In providing market data on comparable sales to a taxpayer, however, the assessor is still statutorily prohibited from displaying any document related to the business affairs or property of those taxpayers who own those properties used as comparable sales. (§408, §408.1, §408.2)

Certain documents filed by taxpayers are statutorily required to be kept confidential. These are the property statement (§451), the change in ownership statement (§481), and the homeowners' exemption claim form (§408.2) which includes social security numbers.

Access to confidential information may be disclosed to select persons. The assessor may provide "appraisal data" to other California assessors and is required to permit access to all records in his or her office to certain governmental agencies. §408

Mandated Public Information. There are also a variety of laws that require that certain information kept by the assessor's office be open, public information: the assessment roll, which includes the assessed value, ownership, location of property, as well as a notation of which properties receive the homeowners' exemption, (§1602, §602, §408.2), assessment maps (§327), a list of all transfers of property in the last two years (§408.1), and information maintained on property characteristics, including year built, square footage, number of bed and baths, property use codes, etc., (§408.3). In addition, welfare exemption claims are open to public inspection. (§408, *Gallagher v. Boller*)

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Assessment appeal hearings before the assessment appeals board are statutorily required to be open to the public except that deliberations may be held in private. A taxpayer may request the appeals board to close a portion of the hearing if evidence is to be presented that relates to trade secrets which, if disclosed, would be detrimental to the business interests of the owner of the trade secrets. (§1605.4)

COMMENTS

1. **Sponsor and Purpose.** This bill, which is sponsored by the Assembly Judiciary Committee, in part, transfers the California Parent Locator Service and the Central Registry from the Department of Justice to the Department of Child Support Services (DCSS). These programs collect and disseminate specified information to allow public agencies to carry out their duties to enforce liability for child support. Moving the programs to the DCSS is necessary for the implementation of the California Child Support Automation System. This bill gives the DCSS authority to access assessor's records under Section 408 to the same extent as the Department of Justice previously held as a law enforcement agency.

COST ESTIMATE

The Board would incur some minor, absorbable costs in informing and advising county assessors, the public, and staff of the change in law.

REVENUE ESTIMATE

This measure has no revenue impact.

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