

260.0000 CONFIDENTIAL RECORDS OF TAXPAYER

260.0001 **Building Records.** C 6/26/80. (Deleted June 2007)

[260.0003](#) **Computer Equipment Depreciation Factors.** Pursuant to Government Code section 15619, the Board may solicit and process technical, proprietary information for the production of industry wide reports without public disclosure within the restrictions of the statute. C 6/2/95.

[260.0005](#) **County Grand Jury.** The requirement in Revenue and Taxation Code section 408 that the assessor disclose information "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 Government Code section 25303" is three requirements. The reference to section 25303 only modifies actions taken by the board of supervisors, as this section sets forth the board of supervisors' duty to supervise the official conduct of county officers, particularly those charged with assessing, collecting, safekeeping, management, or disbursement of the public revenues. C 7/2/75; C 8/26/96.

[260.0008](#) **Detail Statements.** The Board's document titled "Allocations of Assessed Value of State Assessed Property," prepared in accordance with Revenue and Taxation Code section 746, and commonly referred to as a "Detail Statement," contains information derived from property statements filed by state assessees pursuant to Revenue and Taxation Code section 826 which must be held secret by the Board. Thus, the Detail Statement is not open to inspection by the public or by government officials other than the county assessor and other government officials as specifically provided in Revenue and Taxation Code section 833. City officials are not among the officials specified in section 833. C 8/20/96.

[260.0020](#) **District Attorney.** The district attorneys in the 58 counties, and their deputies and other employees, are "law enforcement agencies" within the meaning of Revenue and Taxation Code section 408(b). Accordingly, an assessor is required to disclose information, furnish abstracts and permit access to all records in the assessor's office to the district attorney or his or her authorized deputies and employees. C 9/12/96.

[260.0033](#) **Homeowners' Exemption Claim Form.** The county assessor may release a copy of the homeowners' exemption claim form to the Internal Revenue Service where the IRS has served on the assessor a summons under 26 USC 7602 requesting a copy of the form for the purpose of determining the accuracy of a tax return filed with the IRS. C 10/24/96.

[260.0040](#) **Information Fees.** The general rule is that to the extent the assessor discloses information to the public, fees for that disclosure may, within specified limits, be established and imposed by the county. However, fees for the preparation and distribution of certain information, such as a list of property transfers which have occurred within the preceding two years and property characteristics information, may be established and charged by the assessor rather than by the "county".

Revenue and Taxation Code section 408.1 does not apply to counties of less than 50,000 population. Revenue and Taxation Code section 408.3, which refers to property characteristics information, applies to counties with a population of more than 715,000 and is optional for counties of 715,000 or less. If an assessor of a county with the lesser population decides to provide the information, he or she and not the county sets the fee to be charged for the information. C 6/8/88.

[260.0050](#) **Law Enforcement Agency.** A code enforcement division of a county's building department is not a "law enforcement agency" within the meaning of Revenue and Taxation

Code section 408(b), to which assessors' records must be disclosed. California courts have held that "law enforcement" is to be narrowly construed to mean having traditional law enforcement powers to enforce the penal statutes of this state. Almost any agency is empowered to administer and enforce some law, regulation, or ordinance. However, such law enforcement power does not make an agency a "law enforcement agency" for purposes of section 408(b). Traditional law enforcement agencies would be, for example, local police departments, California Highway Patrol, alcohol and drug enforcement agencies, local sheriff departments, federal marshals, Federal Bureau of Investigation, Federal Drug and Alcohol Enforcement Agencies, the California Attorney General's investigative staff, and any other similar local, state, or federal agency enforcing the penal laws of this state or of the federal government. C 10/5/2000.

260.0055 Legal Entity Ownership Program. Franchise tax returns filed with the Franchise Tax Board, and a primary source of information for the program, and change in ownership statements filed in conjunction therewith are not public documents and are not open to public inspection. C 3/8/84.

260.0056 Legal Entity Ownership Program. Revenue and Taxation Code sections 480.1 and 480.2 require legal entities to file a change in ownership statement (form BOE-100-B) with the Board's Legal Entity Ownership Program when a change in control or ownership of the entity has occurred. The names of legal entities that do not respond to a second request by the Board of Equalization to provide change in ownership information on form BOE-100-B are placed on the Board's non-response list and transmitted to county assessors. The identities of legal entities on the Board's non-response list should not be disclosed to the public, regardless of whether the Board initiated contact with the non-responding legal entity based on confidential information received from the Franchise Tax Board or from public information sources. C 7/9/2008.

260.0065 List of Transfers. As a general rule, information and records in an assessor's office which are not required by law to be kept or prepared are not public documents. However, if an assessor chooses, pursuant to Revenue and Taxation Code section 408.1(c)(7), to include information not mandated by law in his or her list of transfers of property interests, that additional information becomes public information open to inspection. C 3/6/84.

260.0066 List of Transfers. In compiling the list of transfers open to public inspection, the assessor is required by subdivision (f) of Revenue and Taxation Code section 408.1 to hold secret the information contained on the preliminary change in ownership statement and on the change in ownership statement, except to the extent the information is otherwise disclosed, known, or published and available from other sources. The information on the transfer record in the county recorder's office is open to public inspection. C 12/13/96.

260.0075 Planning Commission. County planning commissions are agencies created by the Legislature pursuant to Government Code section 65101 and are authorized by Government Code section 65106 to request information from all public officials as may be required for their work. Such a commission qualifies as a legislative or administrative body of the State authorized under Revenue and Taxation Code section 408 to examine the records of the assessor.

The assessor shall supply such information as is available to him or her, to the extent such information is pertinent to the duties of the planning commission. C 3/24/88.

260.0080 Planning Directors. Planning directors, when performing duties as building inspectors, are not law enforcement officials and do not have access to an assessor's records, absent any specific statutory authorization therefor. C 10/13/83.

[260.0090](#) **Social Security Numbers.** The Board may disclose to the IRS the database for the \$1 million parent/child exclusion, which includes taxpayers' social security numbers, under the Information Practices Act *only* pursuant to a legally sufficient IRS summons. C 4/11/94.

[260.0093](#) **State Assessee Records.** When the assessor or auditor of a county obtains state assessee records pursuant to Revenue and Taxation Code section 833(c), he or she is bound by the confidentiality requirements of section 833 in the same manner and to the same extent as the Board. C 5/22/2000.

[260.0095](#) **Third Party Property Statements.** Information submitted by multiple taxpayers on their property statements may be used by the assessor to derive industry wide averages that may be used to assess or defend the assessment of another taxpayer. Identification of the submitters of the property statements should not be made in public session but can be made *in camera* to either the appeals board or a court. C 1/14/94.