

290.0000 COUNTY ASSESSOR

See Tax-Deeded Property

290.0001 Article XIII A Reappraisal. A 1977 assessment appeals board decision as to value as of the March 1, 1977, lien date is not controlling or binding upon the assessor as to his 1978 article XIII A of the California Constitution determination of value necessitated by a change in ownership which occurred prior to the March 1, 1977 lien date. C 11/8/78.

290.0005 Board's Assessment Standard Division's Internal Guidelines. Assessment Standards Division's (ASD's) internal guidelines, formerly known as Policies and Procedures, were developed by ASD to provide staff with guidelines to follow when sampling counties' local assessment rolls. Distribution of ASD internal guidelines to county assessors is for the purpose of notifying assessors of the guidelines ASD staff follows when sampling county local assessment rolls. County assessors are not required to follow the ASD internal guidelines, and the guidelines do not have the authority of a property tax rule, assessors' handbook, or letter to assessor. Also, the guidelines are not to be cited as an authority in assessment appeals hearings. LTA 5/8/96 (No. 96/30).

290.0006 Board of Equalization's 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.

290.0007 Duty to Assess to Claimed Owner. Notwithstanding that Revenue and Taxation Code section 405 requires that property be assessed to the persons owning, claiming, possessing, or controlling it on the lien date, the assessor's refusal to separately parcelize and assess a portion of a larger parcel claimed to have been sold does not invalidate the assessment of the property as a single parcel. Revenue and Taxation Code section 613 provides that a mistake in the name of the owner or supposed owner does not invalidate an assessment made against real property. Further, the assessor's refusal may be appropriate when the purported sale would be contrary to provisions of the Williamson Act, would appear to violate the Subdivision Map Act, and is the subject of litigation. C 5/7/90.

290.0010 Employee Purchases of Real Property. A real property tax appraiser employed by a county assessor may lawfully purchase property within the county at a tax-deeded land sale if he has not participated in or influenced the appraisal of the tax-deeded parcel, does not use county time or county facilities not available to the public generally and is not prohibited from making such purchase by a valid local regulation.

Government Code section 1126(b) authorizes a county assessor to prohibit his employees from purchasing property within the county at a tax-deeded land sale subject to the approval of and in accordance with any rules adopted by the board of supervisors of the county. OAG 12/9/80 (No. 80-317, Vol. 63, p. 868).

290.0020 Hiring of Specialist. The assessor may contract with an expert appraiser to assist in the valuation of a property for which special expertise is required. Government Code section 31000 permits the county board of supervisors to contract for special services on behalf of any county officer. C 3/10/83.

[290.0021](#) **Hiring of Specialist.** While an assessor may arrange for an expert appraiser to assist in the valuation of a property for which special expertise is required, he cannot delegate to the appraiser his assessment duty under Revenue and Taxation Code section 405. It is the assessor's act which places a value on the roll, and the assessor is bound to follow applicable property tax rules when making assessments. C 8/18/83.

[290.0031](#) **Inspection of Records by County Building Inspector.** The assessor may not permit a county planning director in his capacity as the county building inspector to inspect his or her confidential records for the purpose of enforcing the county building code. Neither the director nor the inspector is a law enforcement agency. C 10/13/83.

[290.0032](#) **Inspection of Records by County Building Inspector.** An Inspection Warrant issued pursuant to Code of Civil Procedure section 1822.50 et seq. does not authorize a county building inspector to inspect an assessor's confidential records, and to the extent it purports to do so it is illegal. C 10/25/82.

[290.0033](#) **Inspection of Records by County Planning Director.** The assessor may not permit a county planning director to inspect his or her confidential records. Disclosure of confidential records to anyone, including governmental officials, not referred to in Revenue and Taxation Code section 408(c) is prohibited by section 408(a), and county planning directors are not referred to in section 408(c). C 11/9/84.

[290.0034](#) **Inspection of Records by Internal Revenue Service.** The assessor is required, pursuant to an administrative summons issued by the Internal Revenue Service under Title 26 of the United States Code, section 7602, to produce information contained in property tax records made confidential under Revenue and Taxation Code sections 408, 451, or 481 where the federal interest in disclosure outweighs the state interest in confidentiality, but is prohibited from producing such information where the state interest prevails. Such information must be produced in any case in compliance with a specific court order. OAG 7/30/85 (No. 84-1104, Vol. 68, p. 209).

[290.0035](#) **Inspection of Records by Law Enforcement Agencies.** Pursuant to Revenue and Taxation Code section 408(c), an assessor is required to disclose his homeowners' exemption claim files to the California Highway Patrol upon request. C 5/19/80.

[290.0037](#) **Morgan Property Taxpayers' Bill of Rights.** Legislation, effective January 1, 1994, contains numerous provisions relating to assessment appeals, escape assessments, and information to be provided assesseees and it establishes "The Morgan Property Taxpayers' Bill of Rights." The State Board of Equalization is required to designate an independent "Property Taxpayers' Advocate" who is to be responsible for reviewing the adequacy of procedures relating to the distribution of information regarding property tax assessment matters among the Board, assessors, and taxpayers and of procedures relating to the expeditious handling of Board, assessor, and taxpayer inquiries, complaints, and problems. LTA 10/12/93 (No. 93/62); LTA 12/30/93 (No. 93/80).

[290.0040](#) **Property Appraisal Against Will of Owner.** A county assessor may exercise several statutory rights of discovery in order to appraise and assess property when an owner refuses to allow entry upon the property. He may not, however, obtain an administrative inspection warrant or enter private property against the will of the owner. A county assessor would commit criminal trespass if he entered private property against the will of the owner and refused to leave at the owner's request. OAG 11/28/78 (No. CV 78-67, Vol. 61, p. 524).

290.0050 **Records.** C 9/22/81. (Deleted June 2007)

PROPERTY TAX ANNOTATIONS

290.0051 **Records.** C 12/6/79; LTA 5/20/80 (No. 80/85). (Deleted January 2007)

290.0052 **Records.** C 5/2/86. (Deleted June 2007)

[290.0053](#) **Records.** Since the purpose and intent of Revenue and Taxation Code section 408.1 is to provide an additional means by which persons can obtain information as to comparable properties; since the more information one has, the better able he is to determine whether other properties are comparable properties; and since section 408.1(c)(7) allows an assessor to add additional sales information to the list to carry out such purpose and intent, the assessor could include his records of property characteristics, such as land use, number of structures on a parcel, number of units, square footage(s), and year(s) built on the section 408.1 list. In that event, being "public" data or information, the records could be included in a shared data base where they would be available to all, as they would be on the section 408.1 list. C 3/6/84.

[290.0060](#) **Special Franchises.** Revenue and Taxation Code section 23154 does not prohibit the assessor from assessing the special franchises of non-state assesseees. Neither does it require the State Board of Equalization to assess special franchises of those other than public utilities. C 9/25/81.

[290.0065](#) **Subpoena.** Revenue and Taxation Code sections 441 and 454 authorize an assessor to issue a subpoena to compel the production of records and other information pertaining to taxable property within his county. The production of records, etc., is necessary to the proper appraisal of the property, including all interests therein. LTA 1/30/81 (No. 81/20).