



(916) 445-8483

April 17, 1978

Mr. R

Dear Mr. R :

This is in response to your April 3, 1978, letter to Mr. James Delaney wherein you ask on what legal basis can a county assessor deny an otherwise qualified homeowner's property tax exemption claim if a federal social security number is not provided?

Article XIII, Section 3(k) of the California Constitution and Sections 218, et seq., of the Revenue and Taxation Code provide for the homeowners' exemption from property taxation. Section 210.5 of the Code states, in part, that in order to assure the accuracy of the state's reimbursements for the homeowners' exemption and to prevent duplications of the exemptions within the state and improper overlapping with other benefits provided by law, county assessors shall supply information from homeowners' exemption claims and county records as is specified by written request of the Board, and with the concurrence with the Controller, necessary to fully identify all homeowners' exemption claims allowed by the assessors. The section states further that the Board may specify that the information include all or a part of the names and social security numbers of claimants and spouses.

As you are aware, the Board has required the disclosure of social security numbers in connection with claims for the homeowners' exemption. A copy of our February 25, 1975, Letter to County Assessors, No. 75/33, pertaining to the use of social security numbers is enclosed for your review. As indicated therein, the use of social security numbers for homeowners' exemption purposes comes within a clear exception to the Federal Privacy Act of 1974 (5 U.S.C.A. 552a).

Section 253.5 of the Code provides, in part, then that any person claiming the homeowners' exemption shall submit to

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the assessor an affidavit, giving any information required by the Board. Section 255 provides that affidavits for the homeowners' exemption, except as otherwise provided in Section 255.1, shall be filed with the assessor no later than 5 o'clock p.m. on April 15. Section 255.1 provides that the assessor may grant a reasonable extension of time for filing a claim for the homeowners' exemption to any claimant who has filed a timely claim, but the claim is otherwise defective because it lacks any of the required information.

In sum, while it is within one's province to disclose or not disclose his social security number, as he chooses, failure to disclose such number(s) in conjunction with a claim for the homeowners' exemption will result in the disallowance of the exemption. Section 260 of the Code provides that if any person fails to follow the required procedure when claiming an exemption, the exemption is waived by the person.

Very truly yours,

James K. McManigal, Jr.  
Tax Counsel

JKM:fp  
Enclosure  
3579D

(916) 445-8900

November 14, 1978

Ms. K

Dear Ms. K :

Homeowners' Exemption; Social Security Number

I have reviewed your correspondence with our staff and the office of the Los Angeles County Assessor concerning your refusal to enter your social security number on the claim. It is my view that the decision on denial of your claim is proper and any further appeal on your part should be addressed to the courts.

I would invite your attention to Section 1211 of the Federal Tax Reform Act of 1976 (P.L. 94-455) which amends Section 205(a)(2) of the Privacy Act. This amendment explicitly permits the use of social security numbers in the administration of a tax by a state agency.

Very truly yours,

James M. Williams  
Tax Counsel

JMW:fr  
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