



**STATE BOARD OF EQUALIZATION**

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Executive Secretary  
No. 80/85

May 20, 1980

TO COUNTY ASSESSORS:

SOCIAL SECURITY NUMBER CONFIDENTIALITY

The enactment of Senate Bill 163 has raised the question of whether assessors may provide federal social security number information to county tax collectors. The act amends Section 2191.3 of the Revenue and Taxation Code to provide that tax collectors may include federal social security numbers, if known, on certificates of delinquency.

The assessor's records include social security numbers for those assessees filing for homeowners' exemptions. However, Revenue and Taxation Code Section 408(a) provides, with certain exceptions, that homeowners' exemption claims are not public documents and are not open to public inspection. While Section 408(c) does authorize the assessor to disclose information to designated governmental agencies, bodies, officers, etc., tax collectors are not included among those so designated. Therefore, it is the Board's position that Section 408 would preclude the assessor from providing federal social security numbers to the county tax collector.

Sincerely,

A handwritten signature in cursive script that reads "Verne Walton".

Verne Walton, Chief  
Assessment Standards Division

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