



STATE BOARD OF EQUALIZATION

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Executive Director
No. 92/61

September 9, 1992

TO COUNTY ASSESSORS:

HOMEOWNERS' EXEMPTION CLAIMS SUBMITTED BY THE
PROPERTY TAX ASSESSOR RECORDS CORPORATION

We have received inquiries from five or six counties regarding a Chicago-based company called the Property Tax Assessor Records Corporation. This company obtains copies of assessors' rolls, identifies residential properties not receiving the homeowners' exemption, then, via mass mailing, offers to assist taxpayers in obtaining the exemption for a \$35.00 fee. This has resulted in assessors' offices being inundated with hundreds of inquiries daily from taxpayers.

As each inquiry must be handled individually, a heavy workload has evolved. In most instances, it has been found the property is not eligible for the exemption because it is vacant, a rental, or a secondary house. In some cases, the roll information being used by the company is not current and an exemption has already been allowed.

The company generally sends an assessor a letter advising that their homeowners' exemption claim form has been approved for use by this Board. Such is not the case. In an August 13, 1992 response to the San Diego and Santa Clara County Assessors, we advised them the form being used by the Property Tax Assessor Records Corporation is deficient in the following respects:

1. The title of the form has been changed.
2. The form does not contain the time for filing for the exemption.
3. The questions on the form have been restated.
4. The form does not contain a jurat (statement under penalty of perjury).
5. There is no line for the spouse's signature.
6. The instructions have been substantially changed throughout.
7. The statement regarding the disclosure of Social Security number does not advise the claimant that the numbers are also used by the State Office of Attorney General, Parent Locator Services, for locating absent parents who are delinquent in their support payments pursuant to Welfare and Institutions Code Sections 11478 to 11478.5.

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Via copy of our letter to those counties, the company's president has been informed of the form's deficiencies.

While most of the deficiencies may appear to be minor, the lack of a proper jurat and the failure to advise claimants of the uses made of Social Security numbers may have significant legal ramifications. We therefore recommend you not accept such forms for filing purposes.

The Board members, and some assessors, have issued press releases advising taxpayers that homeowners' exemption claims may be filed directly with the assessor without paying a fee to the corporation. We have also asked the State Attorney General's Office to review this matter and we understand some assessors have asked their county counsels for assistance. In addition, Postal Service officials have contacted our office expressing interest in the situation and may take action in this matter.

If you have any questions or need assistance regarding this subject, please contact our Exemption Unit staff at (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:csj
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