

AGENDA – June 25, 2003 Property Tax Committee Meeting
Disclosure of Appraisal Data by County Assessors

<p>Action 1 Agenda Item 1 Status Report</p>	<p>Staff's status report on a project to produce guidelines regarding disclosure of appraisal data by county assessors to taxpayers and as evidence during assessment appeals board hearings.</p>
------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



- Board Members
- Business Taxes Committee
- Customer Services and Administrative Efficiency Committee
- Legislative Committee
- Property Tax Committee
- Other

Topic:

Disclosure of appraisal data by county assessors

Background:

Existing law requires that an assessment roll be developed and maintained by the county assessor's office.¹ It generally lists the assessed value of all property located in the county for a particular fiscal year, and includes information such as the location of the property, either by assessor's parcel number or legal description, the property owner's name and mailing address, and any exemptions the property is receiving.

The Legislature has provided various statutes to assist the assessor in gathering data to establish values for properties and to develop the county assessment roll:

- Section 441(a) requires taxpayers to file property statements with the assessor.
- Section 441(d) requires taxpayers to make information and records available to the assessor.
- Section 469 requires the assessor to audit the books and records of taxpayers with personal property in excess of \$400,000.
- Section 470 allows the assessor to audit the books and records of taxpayers with property of any value.
- Section 480 requires the taxpayer to file a Change in Ownership Statement when property transfers.
- Section 480.3 permits the taxpayer to file a Preliminary Change in Ownership Statement with the county recorder when property transfers.

Similarly, the Legislature has provided various statutes to allow taxpayers to obtain assessment information from the assessor:

- Section 408(d) requires the assessor to provide market data to assesseees regarding their property.

¹ Revenue and Taxation Code section 601. All statutory reference are to the Revenue and Taxation Code unless other specified.

- Section 408.1 requires the assessor to maintain a list of transfers of property that have occurred within the preceding two-year period.
- Section 1602 requires that the assessor make the assessment roll available to the public.
- Section 1606 allows the taxpayer to obtain information from the assessor in preparation for an assessment appeals hearing.

While the Legislature has provided means for the assessor to assess property within the county, and has provided means for the taxpayer to obtain information regarding the values established by the assessor, the Legislature has also taken measures to ensure the privacy of certain information gathered by the assessor:

- Section 408(d) prohibits the assessor from displaying documents relating to the business affairs of taxpayers.
- Section 451 provides that all information furnished on a property statement is to be held secret by the assessor.
- Section 481 provides that all information furnished in a Change in Ownership Statement or a Preliminary Change in Ownership Statement is to be held secret by the assessor.

All records developed, used, or requested by assessors are either public or confidential. Due to the considerable, and seemingly conflicting, number of laws relating to the collection, release, and confidentiality of appraisal data, some assessors are questioning how they can maintain confidentiality of certain records, and still accomplish their duty to provide information to taxpayers and to present relevant data before assessment appeals boards.

The last formal Board publication on this matter is a 1989 Assessment Practices Survey, *A Report on the Confidentiality of County Assessors' Records*.

Current Status:

This issue has been referred by the California Assessors' Association to their Ad-Hoc Committee on Confidentiality/Public Records for discussion. Staff has conferred with the Chair of the Ad-Hoc Committee and preliminary work plans have been discussed.

Conclusion:

Staff will work with the California Assessors' Association Ad-Hoc Committee on Confidentiality/Public Records, with individual county assessors, with county counsels, and with representatives of industry to identify areas that need clarification relating to confidentiality of assessor's records and the proper disclosure of taxpayer information.

The project will involve further surveying of county practices/procedures and may involve recommendations to the Board for legislative and/or rulemaking action. The goal will be to provide guidance to advance standardization of implementation of the numerous public records and confidentiality laws.