



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916 274-3350 • FAX 916 285-0134
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

December 20, 2011

KRISTINE CAZADD
Executive Director

TO COUNTY ASSESSORS AND COUNTY TAX COLLECTORS:

No. 2011/050

ACCESS TO ASSESSORS' RECORDS

Revenue and Taxation Code¹ section 408 requires county assessors to keep certain information confidential. Specifically, section 408(a) provides that homeowners' and disabled veterans' exemption claims, and information and records in an assessor's office that are not required by law to be kept or prepared by the county assessor are not open to public inspection. In addition, sections 451 and 481 provide that all information requested by a county assessor or furnished in the *Property Statement*, the *Preliminary Change of Ownership Report*, or the *Change in Ownership Statement* is considered confidential and not open to public inspection.

Section 408(b) provides an exception to this rule of confidentiality and allows a county assessor to disclose information or permit access to records to certain governmental agencies or representatives. Effective January 1, 2012, Assembly Bill 563² adds section 408.4 to include designated employees of a city's finance office to this list of governmental entities for the purpose of conducting an investigation to determine whether a documentary transfer tax should be imposed for an unrecorded change in control or ownership of property.

Also effective January 1, 2012, Senate Bill 948³ adds section 408(g) to require a county assessor to provide information to the county tax collector for the preparation of tax sales. The information provided may not include social security numbers, and information that is provided by a county assessor pursuant to this subdivision that is not a public record and is not open to public inspection cannot become public record and cannot be open to public inspection once transmitted to the county tax collector.

If you have any questions regarding the confidentiality of assessors' records, please contact our County-Assessed Properties Division at 916-274-3350.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mpm

¹ All statutory references are to the Revenue and Taxation Code unless otherwise specified.

² Stats. 2011, ch. 320.

³ Stats. 2011, ch. 352.