



## STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

Date Amended:	<b>06/28/02</b>	Bill No:	<b>AB 2065</b>
Tax:	<b>Property</b>	Author:	<b>Nakano</b>
Board Position:		Related Bills:	<b>AB 2238 (Dickerson)</b>

### **BILL SUMMARY**

This bill would allow persons to request that property address information listed on the assessment roll be kept confidential.

#### **Current Law**

The assessment roll 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 assessors parcel number or legal description, the property owner's name and mailing address and any exemptions the property is receiving.

Revenue and Taxation Code Section 1602 requires that the assessment roll, or a copy thereof, be made available for inspection by all interested parties during regular office hours. Sections 109.5 and 109.6 provides that the data included in the assessment roll may be electronically maintained so that no physical document need be prepared. But the data must be stored in a manner that can be made readily available to the public in an understandable form.

Section 602 specifies that the local roll shall show:

- The name and address, if known, of the assessee. The assessor is not required to maintain electronic mail addresses.
- Land, by legal description.
- A description of possessory interests sufficient to identify them.
- Personal property. A failure to enumerate personal property in detail does not invalidate the assessment.
- The assessed value of real estate, except improvements.
- The assessed value of improvements on the real estate.
- The assessed value of improvements assessed to any person other than the owner of the land.
- The assessed value of possessory interests.
- The assessed value of personal property, other than intangibles.
- The revenue district in which each piece of property assessed is situated.

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- The total taxable value of all property assessed, exclusive of intangibles.
- Any other things required by the Board.

With respect to "any other things required by the Board," the Board of Equalization has promulgated Property Tax Rule 252 that restates and expands upon information that must be included on the assessment roll. The information requirements specified by Property Tax Rule 252 sets forth the *minimum* contents of the assessment roll. Therefore, provided that other sections of law did not prohibit the disclosure of certain information, the assessment roll of a particular county could provide other information not specifically required by Section 602 or Property Tax Rule 252. Related to this bill, the situs address of a property, i.e., "property address," is not required to be listed on the assessment roll. Current law does not require nor prohibit a property address from being included in the assessment roll.

### **Proposed Law**

This bill would add subdivision (b) to Section 602 of the Revenue and Taxation Code to provide that an assessee may request in writing that property address information maintained by the assessor not be subject to public disclosure. However, property address information could be maintained and used for internal purposes. It would also specify that the property address restriction may not be construed to limit disclosure of information under Section 408. The assessor would not be required to modify any local roll that was created prior to the date of written request. The assessor would be permitted to impose a fee to cover the actual costs of suppressing this information.

### **In General**

There are a variety of laws that require that certain information kept by the assessors office be open to be public inspection:

- Sections 408 and 408.2 require that the assessor's office keep records open to public inspection to identify the persons who have been granted the homeowners' exemption and require that the assessment roll indicate which properties are receiving the homeowners' exemption.
- Section 408.1 requires the assessor to maintain a list of all property that has transferred in the last two years. This list must show the address of the property as well as the names of the transferor and transferee.
- Section 408.2 provides that any information and records in the assessors office which are required by law to be kept or prepared are public records and open to public inspection.
- Section 408.3 provides that property characteristic information is a public record and is open to public inspection.
- Section 327 requires that assessor's parcel maps be displayed at assessor's offices.

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Presently, fewer than ten counties maintain public information on individual property assessments on their Internet websites. There are competing interests between the public's desire for convenient and efficient access to public information at the least possible cost and the individual's desire for privacy.

Government Code Section 6254.21 provides that a state or local agency may not post the home address or telephone number of any elected or appointed official on the Internet without first obtaining the written permission of that individual. "Elected or appointed official" is defined to include:

- State constitutional officers
- Members of the Legislature
- Judges and court commissioners
- District attorneys
- Public defenders
- Members of a city council
- Members of a board of supervisors
- Appointees of the Governor
- Appointees of the Legislature
- Mayors
- City attorneys
- Police chiefs and sheriffs

This section of code precludes publishing all assessment roll information on the Internet without some form of manipulation to ensure that this section of code is not violated.

#### **COMMENTS:**

1. **Sponsor and Purpose.** According to the author's office, this bill is sponsored by the California Judges Association. Its purpose is to conceal the home address of those persons who provide mailing addresses so that it is more difficult for persons seeking the home address of another to obtain it from a search of the assessment roll.
2. **Amendments.** The June 28 amendment narrows the bill's application to "property address".

The June 24 amendments extend the bill's application from "situs address" to any information not required to be contained in the assessment roll. The amendments also (1) limit application to property owned by persons that specifically opt in via a written request; (2) allow a fee to be charged to recover special handling costs; and (3) specify that prior assessment rolls need not be modified.

The June 11 amendments deleted the prior version of this bill which was unrelated to property tax issues. The new version amends Section 602 to specifically prohibit situs address from being listed on the assessment roll for all property.

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3. **The property address (street and number) is not required to be listed on the assessment roll.** Some counties' assessment rolls include a field for the address of the property in addition to the mailing address of the property owner. But only mailing address and assessor's parcel number (or legal description) is required.
4. **This bill would not prevent a person from determining the property address of a particular property from other information on the assessment roll or other records available at the assessor's office.** Specifically, the property address could be determined from the assessor's parcel number or when neighboring property owners use their property address as the mailing address. Proponents of this measure have indicated that they understand that suppressing the property address of a particular property will not prevent its determination but want to make it more difficult to determine.
5. **Physical location can be determined from the Assessor's Parcel Number.** Property Tax Rule 252 requires that either the assessor's parcel number (APN) or a legal description of the land be noted on the assessment roll. The property address could be determined, or pinpointed, by looking up the APN on the assessors parcel maps. These maps are required to be publicly displayed at the assessor's office pursuant to Revenue and Taxation Code Section 327.
6. **With respect to personal residences, most property owners provide their property address as their mailing address.** The assessment roll is often available in many counties in order of assessor's parcel number. Consequently, if viewing the assessment roll in assessor parcel number, where neighboring property owners use their property address as the mailing address, the property address of the person seeking to withhold their property address could still be determined or narrowed by viewing the assessment roll information of adjacent assessor's parcel numbers.
7. **County assessors recommend that those persons who want to keep their home address from being determined from records publicly available in the assessor's office to hold ownership of the property in a trust.** This is the traditional means that persons use to shield their ownership of property to the general public. In this manner, the name of the trust is displayed on the assessment roll rather than the property owner's name. Proponents state that persons should not have to incur the costs of forming a trust to hold property to keep their home address concealed.
8. **Technical Amendments.** As currently drafted, this language states that the written request is to provide that the assessor's office can use the situs address for internal purposes, rather than directly stating that the written request is to keep the situs address confidential from the general public. Additionally, the 2004 commencement date language should be contained in subdivision (b) rather than subdivision (a). The following technical amendments are suggested as corrections:

~~(13) The amendments to this section adding this subdivision shall apply commencing with the 2004 assessment roll.~~

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(b) (1) An assessee may request in writing that property address information, maintained by the assessor but not specified in subdivision (a), ~~be made available for internal purposes.~~ This information is not subject to public disclosure. However, this information may be used for internal purposes. Nothing in this subdivision may be construed to limited disclosure of information under Section 408, nor to require modification ~~on~~ of any local assessment roll created prior to the date of any request by an assessee. The assessor may impose a fee on an assessee filing a written request to cover the actual costs of performing his or her duties under this subdivision.

(2) The amendments to this section adding this subdivision shall apply commencing with the 2004 assessment roll.

6. **Related Bills.** AB 2238 (Dickerson) provides that the Judicial Council, in consultation with all interested parties, shall prepare a report on how to protect a public safety official's home information. Interested parties shall include, but not be limited to, representatives from law enforcement, the judicial community, the county recorders and assessors, and representatives from the business community involved in real estate transactions. The report, which shall include a comprehensive plan on how to protect a public safety official's home information, shall be filed with the Legislature no later than September 1, 2003.

**COST ESTIMATE:**

The Board would incur some minor absorbable costs in informing and advising county assessors, the public, and staff of the change in law.

**REVENUE ESTIMATE**

This measure has no revenue impact.

Analysis prepared by:	Rose Marie Kinnee	445-6777	07/02/02
Contact:	Margaret S. Shedd	322-2376	
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