



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

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No. 85/37

March 8, 1985

TO COUNTY ASSESSORS:

PRELIMINARY CHANGE OF OWNERSHIP REPORT--CONFIDENTIALITY

Some assessors have questioned if the confidentiality provisions of Revenue and Taxation Code Section 481 are being violated when the preliminary change of ownership reports are used by county recorders to compute the required documentary transfer tax.

The Board's legal staff has concluded that use of information contained in the preliminary change of ownership report by county recorders to compute documentary transfer taxes would not be a violation of Section 481. This conclusion is based on the fact that Section 481 does not appear to apply to preliminary change of ownership reports and also does not apply to county recorders.

Please call our Technical Services Unit at (916) 445-4982 if you have further questions on this subject.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk

CHANGE IN OWNERSHIP (Contd.)

- | 220.0561 **Preliminary Change of Ownership Report.** The Preliminary Change of Ownership Report (PCOR) must be filed in situations that involve transfers of real property that are excluded from the definition of change in ownership.
- | Revenue and Taxation Code section 480.4, which enumerates the data to be included in the report, indicates that the information to be provided relates to transfers between spouses and other transfers excluded from reappraisal. C 4/29/88.