



## STATE BOARD OF EQUALIZATION

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Executive Director

September 12, 1996

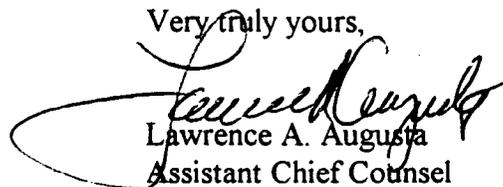
Honorable John Tuteur  
Napa County Assessor  
1127 First Street, Room 128  
Napa, CA 94559-2931

Dear Mr. —

In response to your letter of September 3, 1996, the District Attorneys, and their deputies and employees, in the 58 California counties are "law enforcement agencies" within the meaning of subdivision (b) of Revenue and Taxation Code Section 408. Accordingly, you are required to disclose information, furnish abstracts, or permit access to all records in your office to the district attorney or their authorized deputies, agents and employees. I recently advised our Assessment Standards Division that the authority to disclose information, furnish abstracts and permit access to records extends to any request by law enforcement agencies, and is not limited to instances in which the agencies are conducting an investigation of the assessor's office.

In your letter, you make reference to a "Report on the Confidentiality of County Assessors' Records" which quotes previous advice from Robert Keeling, who formerly was employed by the BOE. The advice from Mr. Keeling was not conclusive on the issue raised in your letter. To the extent that previous advice is inconsistent with this letter, that previous advice is specifically disapproved and should not be considered to be the position of this office.

Very truly yours,



Lawrence A. Augusta  
Assistant Chief Counsel

LAA:ba

cc: Mr. James Speed - MIC:63  
Mr. Dick Johnson - MIC:64

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