



STATE BOARD OF EQUALIZATION  
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December 21, 1994

BURTON W. OLIVER  
*Executive Director*

No. 94/72

TO COUNTY ASSESSORS:

ACCESS TO ASSESSOR'S RECORDS BY TAXING  
AGENCIES WITHIN THE COUNTY

Questions have arisen regarding the responsibilities of county assessors to provide information to political subdivisions of the county (cities, water districts etc.). Revenue and Taxation Code sections 646 through 649 address these questions.

These code sections read as follows:

**646. Inspection of records.**

The records of the assessor are at all times, during office hours, open to the inspection of any person charged with the duty of assessing property in the county for any taxing agency.

**647. Copies of secured roll.**

(a) If any city or lighting, water, or irrigation district, or any district described in Section 2131, on behalf of which the county does the assessing, makes written request, on or before the lien date, for a certified copy of the portion of the secured roll pertaining to property within its limits, the assessor shall comply with the request on or before July 1. Such roll is at all times, during office hours, open to the inspection of any person representing any taxing agency or revenue district, or any district described in Section 2131.

(b) In counties of the first class, if any city or lighting, water or irrigation district, on behalf of which the county does the assessing, makes written request, on or before the lien date, for a certified copy of the portion of the secured roll pertaining to property within its limits, the assessor shall comply with the request on or before the third Monday in August.

**648. Description from unsecured roll.**

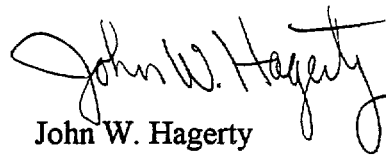
If any city or lighting, water, or irrigation district makes written request for a description of all property within its limits which is on the unsecured roll, its assessed value, and the name and address, by street and number, of the owners, the assessor shall comply with the request on the first Monday in each month.

**649. Cost.**

The assessor may charge other taxing agencies the actual cost for each copy of the secured roll or description from the unsecured roll furnished them.

Board staff believes these sections give cities and other taxing jurisdictions within the county the right to inspect any and all records of the assessor. It is Board staff's opinion that the language of section 646 includes records held on computer or magnetic disc or in any other format. The assessor may charge the actual cost of making the copy but may not charge for the original cost of compiling the data or information.

Sincerely,



John W. Hagerty  
Deputy Director  
Property Taxes Department

JWH:kmc