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No. 2018/052

November 7, 2018

TO COUNTY ASSESSORS:

ACCESS TO ASSESSORS' RECORDS

Revenue and Taxation Code¹ section 408 requires assessors to keep certain information confidential. Specifically, section 408(a) provides that homeowners' and disabled veterans' exemption claims and information and records in the assessor's office that are not required by law to be kept or prepared by the assessor are not open to public inspection. In addition, sections 451 and 481 provide that all information requested by the 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 requires the assessor to disclose information or permit access to records to certain governmental agencies or representatives. Specifically, effective January 1, 2019, section 408(b)(2) is amended to add the California High-Speed Rail Authority to this list of government entities. These amendments also require that the assessor be reimbursed for any costs associated with a request.

Senate Bill 1172 (Stats. 2018, Ch. 790) amends section 408(b)(2) regarding government access to assessors' records. We note that, also effective January 1, 2019, Assembly Bill 2425 (Stats. 2018, ch. 968) also amends section 408 as to matters concerning the exchange of property records and information and contains double-jointed language to avoid cancelling the changes made by SB 1172.² The other changes to section 408 made by AB 2425 will be discussed in a separate Letter To Assessors.

If you have any questions regarding access to assessors' records, please contact our Assessment Services and Training Unit at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

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

² Since AB 2425 was chaptered last, it is considered to be the operative measure; however, due to the double-jointed language in AB 2425, the changes to section 408(b)(2) contained in SB 1172 are not cancelled.