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April 18, 1989

The Honorable James J. Dal Bon
Marin County Assessor
P.O. Box C
San Rafael, CA 94913

Dear Mr. Dal Bon:

This is in response to your request for advice regarding the application of Revenue and Taxation Code sections 408 and 481.

With respect to section 481, you ask what information on the change in ownership statement is made confidential by this section. That section provides:

481. All information requested by the assessor or the board pursuant to this article or furnished in the change in ownership statement shall be held secret by the assessor and the board. All information furnished in either the preliminary change in ownership statement or the change in ownership statement shall be held secret by those authorized by law to receive or have access to this information. These statements are not public documents and are not open to inspection, except as provided in section 408.

The last sentence of section 481 seems to make a rather clear statement. It provides that the described documents, in their entirety, are not public or open to inspection except as provided in section 408.

Section 408 is the general provision dealing with the confidentiality of assessor's records. Subdivision (a) of section 408 describes certain information in the assessor's office made confidential by this section. The last sentence of section 481, makes it clear that the documents described in that section are in addition to the documents generally required to be kept confidential by subdivision (a) of section 408.

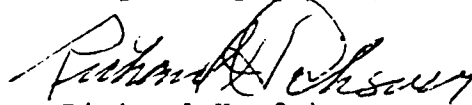
Subdivision (c) of section 408 contains various exceptions to the broad confidentiality requirements, however. It permits the assessor to furnish the records to certain designated county officers under described circumstances. That is, the

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assessor can permit access to these records to law enforcement agencies, the county grand jury, and the board of supervisors or its agents when they are conducting an investigation of the assessor's office pursuant to section 25303 of the Government Code. Except for these limited circumstances, it appears that other county officers have no general right of access to the assessor's confidential records. Thus, they have no right of access to the change in ownership statements covered by section 481.

I trust this information will be helpful.

Very truly yours,



Richard H. Ochsner
Assistant Chief Counsel

RHO:cb
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cc: Mr. John W. Hagerty
Mr. Robert H. Gustafson
Mr. Verne Walton