



STATE BOARD OF EQUALIZATION 450 N STREET, SACRAMENTO, CALIFORNIA (PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001) TELEPHONE (916)445-6493 FAX (916)323-3387 JOHAN KLEHS First District, Hayward

DEAN F. ANDA: Second District, Stockto

ERNEST J. DRONENBURG, JR.
Third District, San Diego

BRAD SHERMAN Fourth District, Los Angeles

> KATHLEEN CONNELL Controller, Sacramento

E. L. SORENSEN, JR.

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 thuly yours

Assistant Chief Counsel

LAA:ba

cc: Mr. James Speed - MIC:63

Mr. Dick Johnson - MIC:64

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