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October 24, 1996

Mr. Larry Johnson
Office of the County Assessor
Courthouse, Room 102-E
Visalia, CA 93291-4583

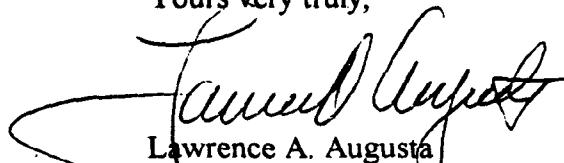
Dear Mr. Johnson:

In our recent telephone conversation, you asked for my opinion on the question of whether you can release a copy of a homeowner's exemption claim form filed with your office, to the Internal Revenue Service in response to an Administrative Summons issued pursuant to 26 USC 7602. It is my advice that you may release a copy of the form to the IRS under these circumstances.

In Opinion 84-1104 (68 Ops. Cal. Atty. Gen. 209), the California Attorney General considered the issue of release of confidential records in the assessor's possession in response to a summons issued under 26 USC 7602. The Attorney General concluded that the assessor is required to produce information in property tax records made confidential under sections 408, 451 and 481 of the Revenue and Taxation Code, where the Federal interest in disclosure outweighs the state interest in confidentiality. The Attorney General set forth 5 factors which would weigh in favor of disclosure, and four factors that would weigh in favor of non-disclosure (68 Ops. Cal. Atty. Gen. 209 at 222). In measuring the current request against these factors, it is my opinion that the federal interest in disclosure prevails.

As I understand the facts, the IRS is seeking to examine the Homeowners' Exemption Claim to determine the accuracy of the federal tax return filed by an individual. In my opinion, such a purpose would meet all the 5 factors set forth by the Attorney General in Opinion 84-1104. Accordingly, you may release the information requested to the IRS.

Yours very truly,


Lawrence A. Augusta
Assistant Chief Counsel

LAA:ba
cc: Mr. James Speed
Mr. Dick Johnson