



Memorandum

To: Mr. Ramon J. Hirsig, Chief
Valuation Division - MIC:61

Date: August 20, 1996

From : Mary C. Armstrong
Acting Chief Counsel

Subject: Confidentiality of "Detail Statement"

In your memorandum of July 17, 1996 to Mr. Lawrence A. Augusta, you asked for an opinion regarding the confidentiality of a document entitled "Allocations of Assessed Value of State Assessed Property," commonly referred to as a "Detail Statement." Specifically, you had a request from the City of La Habra for a copy of the Detail Statement which is annually furnished to the county assessor.

As discussed below, we are of the opinion that the Detail Statement contains information derived from property statements filed by state assesseees pursuant to Revenue and Taxation Code §826¹ which must be held secret by the Board, and the Detail Statement is not open to inspection by the public or by government officials other than the assessor and other government officials as specifically provided in §833.² City officials are not among the officials specified in §833; accordingly, Board staff may not provide a copy of the Detail Statement to the City of La Habra.

Section 746 provides that annually the Board, upon or prior to the completion of the Board Roll, shall send a "notice" to each state assessee of the allocated assessed values of the assessee's unitary property that have been or are proposed to be placed on the Board Roll to be transmitted to county auditors. Section 746 does not specify the form for the "notice." By administrative practice, the Board staff, presumably with Board approval, has adopted the "Detail Statement" as the form of the notice.

¹ All references are to the Revenue and Taxation Code unless otherwise noted.

² We note that a 1943 Attorney General's Opinion (2 Ops. Atty. Gen. 244) addressed the issue of whether a Detail Statement is confidential. The Attorney General concluded that since the Detail Statement was not required by law, "it is not a public document and shall not be open to public inspection." Having resolved the question on this point, the Attorney General did not address whether the fact that the information contained in the Detail Statement is derived from property statements would also cause the Detail Statement to be regarded as confidential. Changes in the law since the Attorney General's Opinion was written necessitates a fresh look at this issue.

As we understand it, Detail Statements exist in two versions - one produced for state assesseees in accord with the mandate of §746, and another for county assessors. Both versions contain information which is derived from a state assessee's property statement, as well as information from other sources. The version produced for a state assessee has a listing of individual parcels of land, improvements, and individual personal property items for a particular assessee and the respective allocated values, with totals by tax rate area and county. The Board staff has considered the Detail Statement sent to the assessee to be a document required to be prepared by the Board within the meaning of §833.

The version produced for a county assessor contains the same detailed information, but in a different format. The county assessor version contains only the property owned or used by state assesseees within that assessor's particular county. This version is not required by law, but provides county assessors with useful information regarding what property the Board has assessed. Among other benefits, then, this version avoids dual assessments and erroneous escapes on the same property.

Section 833 addresses the confidentiality of Board information and records pertaining to state assesseees. The second sentence of subdivision (a) of §833 states: "Information and records in the board's office which are not required to be kept or prepared by the board are not public documents and are not open to public inspection." In a memorandum dated August 14, 1992, Mr. James Williams reversed the double negative in the above sentence and concluded that "the Detail Statement is required to be prepared by the Board pursuant to section 746 and is therefore a public record open to public inspection."

Without disagreeing with the general analysis of Mr. William's memorandum, we are of the opinion that the first, rather than the second, sentence of §833 is controlling with regard to a Detail Statement. The second sentence comes into play only if the information in the document is not otherwise required to be held secret under the first sentence. The first sentence of §833, subsection (a) states: "Except as provided herein, all information required by the board or furnished in the property statement shall be held secret by the board." Since much of the information contained in a Detail Statement is derived from property statements, and the document would be meaningless without that information, we are of the opinion that a Detail Statement should be regarded as a confidential document which the Board may not release to the public or to government officials other than those officials specifically named in §833.

Section 833 provides a number of exceptions regarding the release of confidential information, including subsection (c) which, in pertinent part, states: "the board may provide any assessment data in its possession to the assessor of any county." Since a Detail Statement constitutes "assessment data," we are of the opinion that it may be provided to a county assessor under subsection (c) of section 833.³

³ The remaining exceptions are not relevant to this discussion.

Finally, since the version of a Detail Statement which is produced for county assessors is not required by law, it would not be considered a public document even under Mr. William's analysis. Consequently, any public request, such as the one recently received from the City of La Habra, for a county assessor's version of a Detail Statement should be denied.

If you have any further questions regarding this matter, please contact Ani Kindall or Larry Augusta.

Mary Camstrong

MCA:LAA:AAK:ba

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