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No. 2021/053

December 3, 2021

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 as well as 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 a property statement, a preliminary change of ownership report, or a 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.

Effective January 1, 2022, Senate Bill [824](#) (Stats. 2021, ch. 432), amongst other things, amends section 408(b)(2) to add the California Department of Tax and Fee Administration to the list of governmental agencies that may access Assessors' records. In addition, section 408(b)(2) is amended to update the name of the Department of Business Oversight to the Department of Financial Protection and Innovation.

A copy of amended section 408, with changes noted in ~~strikeout~~/*italics* format, is enclosed. If you have any questions regarding access to Assessors' records, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:ss
Enclosure

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

Section 408 of the Revenue and Taxation Code is amended to read:

408. (a) Except as otherwise provided in subdivisions (b), (c), (d), (e), and (g), any information and records in the assessor's office that are not required by law to be kept or prepared by the assessor, disabled veterans' exemption claims, and homeowners' exemption claims are not public documents and shall not be open to public inspection. Property receiving the homeowners' exemption shall be clearly identified on the assessment roll. The assessor shall maintain records that shall be open to public inspection to identify those claimants who have been granted the homeowners' exemption.

(b) (1) The assessor may provide any appraisal data in ~~his or her~~ *the assessor's* possession to the assessor of any county.

(2) The assessor shall disclose information, furnish abstracts, or permit access to all records in ~~his or her~~ *the assessor's* office to law enforcement agencies, the county grand jury, the board of supervisors or their duly authorized agents, employees, or representatives when conducting an investigation of the assessor's office pursuant to Section 25303 of the Government Code, the county recorder when conducting an investigation to determine whether a documentary transfer tax is imposed, the Controller, employees of the Controller for property tax postponement purposes, probate referees, employees of the Franchise Tax Board for tax administration purposes only, *the California Department of Tax and Fee Administration*, staff appraisers of the Division of Financial Institutions, the Department of Transportation, the Department of General Services, the High-Speed Rail Authority, the State Board of Equalization, the State Lands Commission, the State Department of Social Services, the Department of Child Support Services, the Department of Water Resources, and other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine the records. Whenever the assessor discloses information, furnishes abstracts, or permits access to records in ~~his or her~~ *the assessor's* office to staff appraisers of the Department of ~~Business Oversight~~, *Financial Protection and Innovation*, the Department of Transportation, the Department of General Services, the High-Speed Rail Authority, the State Lands Commission, or the Department of Water Resources pursuant to this section, the department, commission, or authority shall reimburse the assessor for any costs incurred as a result.

(c) Upon the request of the tax collector, the assessor shall disclose and provide to the tax collector information used in the preparation of that portion of the unsecured roll for which the taxes thereon are delinquent. The tax collector shall certify to the assessor that ~~he or she~~ *the tax collector* needs the information requested for the enforcement of the tax lien in collecting those delinquent taxes. Information requested by the tax collector may include social security numbers, and the assessor shall recover from the tax collector ~~his or her~~ *the assessor's* actual and reasonable costs for providing the information. The tax collector shall add the costs described in the preceding sentence to the assessee's delinquent tax lien and collect those costs subject to subdivision (e) of Section 2922.

(d) The assessor shall, upon the request of an assessee or ~~his or her~~ *the assessee's* designated representative, permit the assessee or representative to inspect or copy any market data in the assessor's possession. For purposes of this subdivision, "market data" means any information in the assessor's possession, whether or not required to be prepared or kept by ~~him or her~~, *the assessor*, relating to the sale of any property comparable to the property of the assessee, if the assessor bases ~~his or her~~ *an* assessment of the assessee's property, in whole or in part, on that comparable sale or sales. The assessor shall provide the names of the seller and buyer of each

property on which the comparison is based, the location of that property, the date of the sale, and the consideration paid for the property, whether paid in money or otherwise. However, for purposes of providing market data, the assessor shall not display any document relating to the business affairs or property of another.

(e) (1) With respect to information, documents, and records, other than market data as defined in subdivision (d), the assessor shall, upon request of an assessee of property or ~~his or her~~ *the assessee's* designated representative, permit the assessee or representative to inspect or copy all information, documents, and records, including auditors' narrations and workpapers, whether or not required to be kept or prepared by the assessor, relating to the appraisal and the assessment of the assessee's property, and any penalties and interest.

(A) Upon written request of an assessee or the assessee's designated representative, the assessor shall transmit the information, documents, or records described in paragraph (1) by mail, or in electronic format if the information, documents, or records are available in electronic format or have been previously digitized. This subparagraph shall not be construed or interpreted to limit the authority of the assessee or the assessee's designated representative to also inspect or copy information, documents, or records described in paragraph (1).

(B) Information, documents, and records requested by an assessee, or the assessee's representative, shall be transmitted pursuant to subparagraph (A) within a reasonable time period.

(C) The costs enumerated in subdivision (a) of Section 409 shall not apply to information, documents, or records requested by the assessee or the assessee's designated representative if that information is transmitted in electronic format, except that any developmental or indirect costs to provide that information, ~~such as~~ *including* costs to acquire or compile data that is not required to be kept or prepared by the assessor, may be recovered pursuant to Section 409.

(2) After enrolling an assessment, the assessor shall respond to a written request for information supporting the assessment, including, but not limited to, any appraisal and other data requested by the assessee.

(3) Except as provided in Section 408.1, an assessee or ~~his or her~~ *the assessee's* designated representative shall not be permitted to inspect or copy information and records that also relate to the property or business affairs of another, unless that disclosure is ordered by a competent court in a proceeding initiated by a taxpayer seeking to challenge the legality of the assessment of ~~his or her~~ *the taxpayer's* property.

(f) (1) Permission for the inspection or copying requested pursuant to subdivision (d) or (e) shall be granted as soon as reasonably possible to the assessee or ~~his or her~~ *the assessee's* designated representative.

(2) If the assessee or ~~his or her~~ *the assessee's* designated representative requests the assessor to make copies of any of the requested records, the assessee shall reimburse the assessor for the reasonable costs incurred in reproducing and providing the copies.

(3) If the assessor fails to permit the inspection or copying of materials or information as requested pursuant to subdivision (d) or (e) and the assessor introduces any requested materials or information at any assessment appeals board hearing, the assessee or ~~his or her~~ *the assessee's* representative may request and shall be granted a continuance for a reasonable period

of time. The continuance shall extend the two-year period specified in subdivision (c) of Section 1604 for a period of time equal to the period of continuance.

(g) Upon the written request of the tax collector, the assessor shall provide to the tax collector information for the preparation and enforcement of Part 6 (commencing with Section 3351). The tax collector shall certify to the assessor that ~~he or she~~ *the tax collector* needs the contact information to assist with the preparation and enforcement of Part 6 (commencing with Section 3351). The assessor shall provide the information, which ~~may~~ *shall* not include social security numbers. Any information provided to the tax collector pursuant to this subdivision shall not become a public record and shall not be open to public inspection. The tax collector shall reimburse the assessor for the actual and reasonable costs incurred by the assessor for providing the information to administer this subdivision. The tax collector shall add the costs described in the preceding sentence to the assessee's delinquent taxes and include the costs incurred subject to Sections 4112 and 4672.2. The tax collector or ~~his or her~~ *the tax collector's* designated employee shall, under penalty of perjury, certify to the assessor that ~~he or she~~ *they* need the information to assist with the preparation and enforcement of Part 6 (commencing with Section 3351), and that the information provided pursuant to this subdivision that is not a public record and that is not open to public inspection shall not become a public record and shall not be open to public inspection.