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April 9, 1975

No. 75/65

TO COUNTY ASSESSORS:

HUD REQUEST FOR APARTMENT SALES
CONFIRMATION DATA

Several counties have received a recent request from the Acting Chief, Region IX, The Federal Housing Administration, Division of Housing and Urban Development, for access to the assessor's sales information relating to the Apartment Sales Confirmation Program. The request states that the organization is an insuring agency of the Federal Government, the information is necessary to determine the insurable value of existing multi-family residential projects, and an agency staff member would be provided to extract the information.

Generally, the exchange of taxation data between the State and Federal Governments is controlled by explicit statutory provisions; however, since this request is not covered, a restrictive approach is in order. Our legal staff has opined that the exchange of information to this agency must conform to the requirements of Revenue and Taxation Code, section 408, and prior interpretation thereunder. Subsection (c) permits access to all records in the assessor's office to a specifically enumerated list of officials or agencies as authorized pursuant to the conduct of their official duties. No agency of the Federal Government is granted access. In light of the Attorney General's ruling, 52 Ops.Cal.Atty.Gen. 194, denying access to an assessor's appraisal data by a requesting state agency, wherein it was stated:

While the exchange of information between State and local officials may serve the public interest and has been encouraged by legislative sanctions in many instances, the records in question are confidential and are governed by limited statutory provisions for disclosure Until the Legislature provides for disclosure to this particular class, the records in question may not be opened to them.

our counsel has advised that the request of The Federal Housing Administration should not be granted.

This conclusion, however, does not mean that other assistance is precluded. Since the secured roll is a record required by law to be prepared by the assessor, it is a public document and shall be

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open to public inspection. Furthermore, section 408(b) provides that market data (as defined in subsection d) and any information and records relating to the appraisal and the assessment of a particular assessee shall be made available to either the assessee or his designated representative. In this case it would be proper for The Federal Housing Administration to inspect the records pertaining to particular properties, provided that sufficient verification of their representative status is submitted to the assessor by the assessee of the property and records in question.

Sincerely,

Jack F. Eisenlauer
Jack F. Eisenlauer, Chief
Assessment Standards Division

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