

ASSEMBLY BILL

No. 563

Introduced by Assembly Member Furutani

February 16, 2011

An act to amend Section 408 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 563, as introduced, Furutani. Property taxation: assessor: disclosure: appraisal information.

Existing property tax law requires the assessor to disclose certain appraisal information to specified state and local agencies, including, among others, the county recorder when conducting an investigation to determine whether a documentary transfer tax is imposed.

This bill would expand the list of local agencies the assessor is required to disclose certain appraisal information to, to include city employees when conducting an investigation to determine whether a documentary transfer tax is imposed.

By imposing additional duties on county officials with respect to the disclosure of certain appraisal information, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 408 of the Revenue and Taxation Code
2 is amended to read:
3 408. (a) Except as otherwise provided in subdivisions (b), (c),
4 (d), and (e), any information and records in the assessor’s office
5 that are not required by law to be kept or prepared by the assessor,
6 disabled veterans’ exemption claims, and homeowners’ exemption
7 claims, are not public documents and shall not be open to public
8 inspection. Property receiving the homeowners’ exemption shall
9 be clearly identified on the assessment roll. The assessor shall
10 maintain records which shall be open to public inspection to
11 identify those claimants who have been granted the homeowners’
12 exemption.
13 (b) The assessor may provide any appraisal data in his or her
14 possession to the assessor of any county.
15 The assessor shall disclose information, furnish abstracts, or
16 permit access to all records in his or her office to law enforcement
17 agencies, the county grand jury, the board of supervisors or their
18 duly authorized agents, employees, or representatives when
19 conducting an investigation of the assessor’s office pursuant to
20 Section 25303 of the Government Code, the county recorder *and*
21 *employees of a city* when conducting an investigation to determine
22 whether a documentary transfer tax is imposed, the Controller,
23 employees of the Controller for property tax postponement
24 purposes, probate referees, employees of the Franchise Tax Board
25 for tax administration purposes only, staff appraisers of the
26 Department of Financial Institutions, the Department of
27 Transportation, the Department of General Services, the State
28 Board of Equalization, the State Lands Commission, the State
29 Department of Social Services, the Department of Child Support
30 Services, the Department of Water Resources, and other duly
31 authorized legislative or administrative bodies of the state pursuant
32 to their authorization to examine the records. Whenever the
33 assessor discloses information, furnishes abstracts, or permits
34 access to records in his or her office to staff appraisers of the
35 Department of Financial Institutions, the Department of

1 Transportation, the Department of General Services, the State
2 Lands Commission, or the Department of Water Resources
3 pursuant to this section, the department shall reimburse the assessor
4 for any costs incurred as a result thereof.

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

17 (d) The assessor shall, upon the request of an assessee or his or
18 her designated representative, permit the assessee or representative
19 to inspect or copy any market data in the assessor's possession.
20 For purposes of this subdivision, "market data" means any
21 information in the assessor's possession, whether or not required
22 to be prepared or kept by him or her, relating to the sale of any
23 property comparable to the property of the assessee, if the assessor
24 bases his or her assessment of the assessee's property, in whole
25 or in part, on that comparable sale or sales. The assessor shall
26 provide the names of the seller and buyer of each property on
27 which the comparison is based, the location of that property, the
28 date of the sale, and the consideration paid for the property, whether
29 paid in money or otherwise. However, for purposes of providing
30 market data, the assessor may not display any document relating
31 to the business affairs or property of another.

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

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

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

11 (f) (1) Permission for the inspection or copying requested
12 pursuant to subdivision (d) or (e) shall be granted as soon as
13 reasonably possible to the assessee or his or her designated
14 representative.

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

19 (3) If the assessor fails to permit the inspection or copying of
20 materials or information as requested pursuant to subdivision (d)
21 or (e) and the assessor introduces any requested materials or
22 information at any assessment appeals board hearing, the assessee
23 or his or her representative may request and shall be granted a
24 continuance for a reasonable period of time. The continuance shall
25 extend the two-year period specified in subdivision (c) of Section
26 1604 for a period of time equal to the period of continuance.

27 SEC. 2. If the Commission on State Mandates determines that
28 this act contains costs mandated by the state, reimbursement to
29 local agencies and school districts for those costs shall be made
30 pursuant to Part 7 (commencing with Section 17500) of Division
31 4 of Title 2 of the Government Code.