

AMENDED IN ASSEMBLY MAY 11, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

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 amended, 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~~ *designated employees of a city's finance office* when conducting an investigation to determine whether a documentary transfer tax ~~is should be~~ *imposed for an unrecorded change in control or ownership of property. This bill would require the designated employee of a city's finance office to certify to the assessor, under penalty of perjury, that he or she needs the information to assist with the preparation and enforcement of the Documentary Transfer Tax Act and that the information provided to him or her that is not public record and that is not open to public inspection shall not become public record and shall not be open to public inspection.*

By *expanding the crime of perjury, and 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:~~

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 with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

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) (1) The assessor may provide any appraisal data in his or
14 her possession to the assessor of any county.

1 The assessor shall disclose information, furnish abstracts, or
2 permit access to all records in his or her office to law enforcement
3 agencies, the county grand jury, the board of supervisors or their
4 duly authorized agents, employees, or representatives when
5 conducting an investigation of the assessor's office pursuant to
6 Section 25303 of the Government Code, the county recorder ~~and~~
7 ~~employees of a city~~ when conducting an investigation to determine
8 whether a documentary transfer tax is imposed, *designated*
9 *employees of a city's finance office when conducting an*
10 *investigation to determine whether a documentary transfer tax*
11 *should be imposed for an unrecorded change in control or*
12 *ownership of property*, the Controller, employees of the Controller
13 for property tax postponement purposes, probate referees,
14 employees of the Franchise Tax Board for tax administration
15 purposes only, staff appraisers of the Department of Financial
16 Institutions, the Department of Transportation, the Department of
17 General Services, the State Board of Equalization, the State Lands
18 Commission, the State Department of Social Services, the
19 Department of Child Support Services, the Department of Water
20 Resources, and other duly authorized legislative or administrative
21 bodies of the state pursuant to their authorization to examine the
22 records. Whenever the assessor discloses information, furnishes
23 abstracts, or permits access to records in his or her office to staff
24 appraisers of the Department of Financial Institutions, the
25 Department of Transportation, the Department of General Services,
26 the State Lands Commission, or the Department of Water
27 Resources pursuant to this section, the department shall reimburse
28 the assessor for any costs incurred as a result thereof.

29 (2) *Upon the written request of a designated employee of a city's*
30 *finance office, the assessor shall provide to the designated*
31 *employee of a city's finance office information for the preparation*
32 *and enforcement of Part 6.7 (commencing with Section 11901) of*
33 *Division 2. The information provided by the assessor shall not*
34 *include social security numbers. The designated employee of a*
35 *city's finance office shall, under penalty of perjury, certify to the*
36 *assessor that he or she needs the information to assist with the*
37 *preparation and enforcement of Part 6.7 (commencing with Section*
38 *11901) of Division 2 and that the information provided pursuant*
39 *to this subdivision that is not public record and that is not open*

1 *to public inspection shall not become public record and shall not*
2 *be open to public inspection.*

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

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

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

39 (2) After enrolling an assessment, the assessor shall respond to
40 a written request for information supporting the assessment,

1 including, but not limited to, any appraisal and other data requested
2 by the assessee.

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

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

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

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

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

30 *SEC. 2. No reimbursement is required by this act pursuant to
31 Section 6 of Article XIII B of the California Constitution for certain
32 costs that may be incurred by a local agency or school district
33 because, in that regard, this act creates a new crime or infraction,
34 eliminates a crime or infraction, or changes the penalty for a crime
35 or infraction, within the meaning of Section 17556 of the
36 Government Code, or changes the definition of a crime within the
37 meaning of Section 6 of Article XIII B of the California
38 Constitution.*

39 *However, if the Commission on State Mandates determines that
40 this act contains other costs mandated by the state, reimbursement*

- 1 *to local agencies and school districts for those costs shall be made*
- 2 *pursuant to Part 7 (commencing with Section 17500) of Division*
- 3 *4 of Title 2 of the Government Code.*

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