



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 916 274-3350 • FAX 916 285-0134
 www.boe.ca.gov

BETTY T. YEE
 First District, San Francisco

SEN. GEORGE RUNNER (RET.)
 Second District, Lancaster

MICHELLE STEEL
 Third District, Rolling Hills Estates

JEROME E. HORTON
 Fourth District, Los Angeles

JOHN CHIANG
 State Controller

KRISTINE CAZADD
 Executive Director

No. 2012/016

April 19, 2012

TO COUNTY ASSESSORS:

CONFIDENTIALITY OF
POSSESSORY INTERESTS ANNUAL USAGE REPORT

In Letter To Assessors 2011/019, we released a revised form BOE-502-P, *Possessory Interests Annual Usage Report*, and advised that the *Usage Reports* are public records that are open to public inspection and that the information that a state or local governmental entity is required to report on a *Usage Report* to a county assessor is public information and need not be held in confidence by the county assessor. This is to provide further clarification regarding the confidentiality of information contained on a *Usage Report*.

While, generally, all information on a *Usage Report* is public information, the provisions of Government Code sections 6254.3 and 6254.21 preclude the release of information relative to certain specified individuals. Government Code section 6254.3 provides:

(a) The home addresses and home telephone numbers of *state employees* and *employees of a school district* or *county office of education* shall not be deemed to be public records and shall not be open to public inspections.... [Emphasis added.]

Government Code section 6254.21 provides similar restricting language in subdivision (f) for:

- (1) *State constitutional officers*
- (2) *Members of the Legislature*
- (3) *Judges and court commissioners*
- (4) *District attorneys*
- (5) *Public defenders*
- (6) *Members of a city council*
- (7) *Members of a board of supervisors*
- (8) *Appointees of the Governor*
- (9) *Appointees of the Legislature*
- (10) *Mayors*
- (11) *City attorneys*
- (12) *Police chiefs and sheriffs*
- (13) *A public safety official, as defined in Section 6254.24*
- (14) *State administrative law judges*
- (15) *Federal judges and federal defenders*
- (16) *Members of the United States Congress and appointees of the President*

It is our understanding that recently a number of county assessors have been contacted by state agencies, e.g., California State Parks and Department of Corrections and Rehabilitation, who are reluctant to provide the possessory interests information because the *Usage Report* now states that it is public information, and the agencies' employees associated with the possessory interests are covered by the confidentiality provisions. Assessors should advise these agencies to mark their reports/listings in a manner to identify the portion of the report that is confidential and cite the appropriate code section barring release of the information. Assessors should ensure that no private information is released pursuant to a Public Record Act request.

If you have questions regarding information that should be released pursuant to a Public Record Act request, you should contact your County Counsel.

Sincerely,

/s/ Lynn Bartolo for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk