§ 1582. Form of rolls; delivery. 1. Assessment rolls and tax rolls may be prepared by means of electronic data processing, and may be prepared in any form which can be made readily available in legible form. If an assessment roll or tax roll is machine readable only, the office in which that roll is filed must have a sufficient number of machines to ensure ready public access and the staff to assist the public in use of the machines, whenever the roll is required by law to be available for public inspection.

2. Where a provision of law requires the delivery of an assessment roll or tax roll and there is agreement between the recipient and the person or body responsible for the delivery, the data file which includes the information necessary to the preparation of the roll may be delivered in lieu of the document itself.