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## Coates' Canons Blog: County Tax Websites and Public Records Law

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[UPDATE: S.L. 2015-225 limits disclosure of law enforcement officer information but does not explicitly affect county tax websites. My colleague Frayda Bluestein blogs about the new law here.)

Most of North Carolina's 100 counties maintain tax websites that allow users to search for property information by name and address. Even tiny Graham County (population 8,800) offers on-line access to its tax records. Larger counties have more elaborate websites with more information available. Durham County, for example, offers on-line access not only to photos of properties but also maps, past sale prices, and building permits.

I get lots of questions about what may, must, and cannot be made available via local government tax websites. Some of them were spurred by legislation proposed last summer that would have required counties to remove from their websites information pertaining to law enforcement officials.

Here are my thoughts on county tax websites.

### ***What information must be made available via county tax websites?***

In a word, none. Public records law does not require counties to maintain tax websites nor does it require counties to make available any particular information via their websites if they choose provide them. This lack of legal guidance means that counties are free to choose which information they offer via the web. (I'm using the term "counties" for simplicity, but all of my observations also apply to municipalities.)

Counties don't really have *complete* freedom to choose what they make available on their websites. State public records law makes several types of tax records confidential, including records relating to taxpayer's income or gross receipts (G.S. 153A-148.1), inventory lists and other supporting documentation submitted by business taxpayers during the listing and appraisal process (G.S. 105-296(h)), and Social Security numbers and other "personal identifying information," (G.S. 132-1.1). None of these types of information may be made available via a county website or via any other avenue of public disclosure.

But outside of information that must be kept confidential, counties have discretion to decide what they make available on their websites. Property photos, maps, sales prices, you name it; if the county maintains the info as part of its tax administration (or for any other authorized purpose), it's fair game for the county tax website.

Just because a county has certain information doesn't mean the county must make it available via the web. It's perfectly fine for a county not to offer any web access. It's also fine for Graham County and others to provide just the basics: name, address, assessed value.

Two specific types of information about which I get lots of questions are property photos and taxpayer telephone numbers.

Plenty of counties don't make property photos available via the web due to taxpayer privacy concerns. That's fine; photos are public records subject to disclosure upon request. But, as is true of all public records, the law does not require a county to make them available via the web.

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How about taxpayer telephone numbers? Contrary to popular belief, this information is public if maintained by a county. If an individual requests telephone numbers from the county, the county would be obligated to produce them. But I don't know of a single county that includes taxpayer telephone numbers on its website. That's legal (and perfectly reasonable, it seems to me).

***What taxpayers should be included in a county website?***

Similar answer as above: public records law is silent on this question. It's up to the county to decide which taxpayers will be included in the database accessed by the county's public tax website. As far as I know, every county that maintains a tax website makes information available about all of its taxpayers. (Use the comment section below to let me know if your county does otherwise!)

I've received many questions about whether it's legal to remove certain types of taxpayers from a county tax website database: cops, prosecutors, judges, elected officials, etc. My answer: yes, it's legal to remove any type of taxpayers from a county website, but it may not be a great idea. Doing so could put the county at risk of complaints from other taxpayers about favoritism: "If that taxpayer can get his information removed from the website, why can't I?"

Last summer following the kidnapping of a Wake County assistant district attorney's father, the General Assembly considered a bill that would have required counties to remove from their public websites information about certain law enforcement officials upon request from those officials. The bill was turned into a study, but even that didn't pass.

It remains true that counties have no obligation to remove any taxpayers from the scope of their websites. (Victims of domestic violence and certain other crimes can have their "public" address changed through the N.C. Department of Justice in Raleigh, but even these taxpayers can still be included in tax websites.)

Were a county to decide to limit the scope of information on its tax website, I think that decision should be made by the county commissioners and not by the tax administrator. The county should adopt a clear, objective policy about which types of taxpayers and information will be made available via the web and which will not. Decisions to remove certain taxpayers from web access should not be made on a subjective, case-by-case basis.

The decision to remove exclude certain public information from the county website doesn't make that information confidential, of course. The county would still be obligated to produce that information upon request.

## Links

- [www.ncga.state.nc.us/Sessions/2015/Bills/Senate/PDF/S699v6.pdf](http://www.ncga.state.nc.us/Sessions/2015/Bills/Senate/PDF/S699v6.pdf)
- [canons.sog.unc.edu/new-public-records-exceptions-for-security-and-law-enforcement-officers-leo-information/](http://canons.sog.unc.edu/new-public-records-exceptions-for-security-and-law-enforcement-officers-leo-information/)
- [taxsearch.grahamcounty.org/](http://taxsearch.grahamcounty.org/)
- [dev.spatiallest.com/durham-nc/Property%20Record%20Card/](http://dev.spatiallest.com/durham-nc/Property%20Record%20Card/)
- [www.ncga.state.nc.us/Sessions/2013/Bills/Senate/PDF/S78v4.pdf](http://www.ncga.state.nc.us/Sessions/2013/Bills/Senate/PDF/S78v4.pdf)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=153A-148.1](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=153A-148.1)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-296](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-296)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=132-1.1](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=132-1.1)
- [www.newsobserver.com/2014/06/19/3948859/judiciary-committee-votes-to-increase.html](http://www.newsobserver.com/2014/06/19/3948859/judiciary-committee-votes-to-increase.html)
- [www.ncga.state.nc.us/Sessions/2013/Bills/Senate/PDF/S78v6.pdf](http://www.ncga.state.nc.us/Sessions/2013/Bills/Senate/PDF/S78v6.pdf)
- [www.ncga.state.nc.us/enactedlegislation/statutes/html/bysection/chapter\\_15c/gs\\_15c-3.html](http://www.ncga.state.nc.us/enactedlegislation/statutes/html/bysection/chapter_15c/gs_15c-3.html)