

## ASSESSMENTS

PUBLIC INFORMATION ACT—STATE DEPARTMENT OF ASSESSMENTS AND TAXATION—ASSESSORS MUST FURNISH TAXPAYER CONCERNED UPON REQUEST A COPY OF HIS ASSESSMENT WORK SHEET FOR A REASONABLE CHARGE AND SUBJECT TO REASONABLE RULES.

January 26, 1973.

*Mr. Albert W. Ward, Director,  
Department of Assessments and Taxation.*

You have asked for our opinion whether, under the provisions of Article 81, Section 45(d) of the Annotated Code of Maryland, a copy of the assessment work sheets could be supplied to the owner of the property assessed, in addition to permitting him to inspect them which is the present practice. If copies may be supplied under Section 45(d), you ask further whether a fee to cover the cost of handling the records and producing the copy may be charged by the custodian of these records.

You have informed us that in the past Section 45(d) has been consistently interpreted to permit the taxpayer to inspect the assessment work sheets for his property. You have indicated that, if it is legally permissible, you would like to provide a copy of the assessor's work sheets for a taxpayer who requests them. You have expressed concern, however, that no appropriation or allowance for the expense of providing this service has been made, and that because of the anticipated volume of requests if the assessment offices are authorized to furnish copies they would be unable to do so free of charge.

Article 81, Section 45(d) provides:

"(d) *Data which shall not be open to public inspection.*—Assessment work sheets or cards, or correspondence containing private appraisal information, building costs, rental data or business

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volume, which may have been assembled for consideration by assessors in estimating property values, shall not be open to public inspection, except by the taxpayer concerned, or officers of the State and/or city or county affected thereby." (Emphasis supplied.)

Section 45(d) thus protects the confidentiality of assessment work sheets, cards and correspondence from public inspection, and specifically provides access thereto only to the taxpayer concerned and officers of the State and the local governmental units affected thereby. However, the answers to your questions whether a copy of an assessment work sheet may be furnished to the property owner and whether a charge may be made for such service are not found in Article 81, Section 45(d), but rather in the provisions of the Public Information Act recently enacted by the General Assembly. Annotated Code of Maryland, Article 76A (1972 Supplement).

Article 76A, Section 2(a) provides:

"(a) All public records shall be open for inspection by any person at reasonable times, except as provided in this article or as otherwise provided by law, but the official custodian of any public records may make such rules and regulations with reference to the inspection of such records as shall be reasonably necessary for the protection of such records and the prevention of unnecessary interference with the regular discharge of the duties of the custodian or his office."

This section thus affirms the right of the custodian of assessment records which may be inspected to set reasonable rules and regulations concerning the inspection of the records to protect them and to prevent unnecessary interference with the regular duties of the office.

Section 3(a)(i) of Article 76A then provides that the custodian of public records may deny any person the right to inspect such records where "[s]uch inspection would be

contrary to any State statute'. With respect to assessment records, Article 81, Section 45(d) bars public inspection of the assessment records described therein, including work sheets, by any persons other than the taxpayer concerned and officers of the State and the local governmental unit affected thereby.

In those situations where a person does have the right to inspect the public record, however, he is also granted the right to obtain a copy thereof by the Public Information Act. Article 76A, Section 4 provides, *inter alia*:

"(a) *In all cases in which a person has the right to inspect any public records he may request that he be furnished copies, printouts or photographs for a reasonable fee to be set by the official custodian.* . . .

"(b) If the custodian does not have the facilities for making copies, printouts or photographs of records which the applicant has the right to inspect, then the applicant shall be granted access to the records for the purpose of making copies, printouts or photographs. The copies, printouts or photographs shall be made while the records are in the possession, custody and control of the custodian thereof and shall be subject to the supervision of such custodian. When practical, they shall be made in the place where the records are kept, but if it is impractical to do so, the custodian may allow arrangements to be made for this purpose. If other facilities are necessary the cost of providing them shall be paid by the person desiring a copy, printout or photograph of the records. *The official custodian may establish a reasonable schedule of times for making copies, printouts or photographs and may charge a reasonable fee for the services rendered by him or his deputy in supervising the copying, printout or photographing as he may charge for furnishing copies under this section.*" (Emphasis supplied.)

If the custodian does not have the facilities for making a copy himself, the person with the right to inspect the records must be allowed to make his own copies while the records are in the possession or control of the custodian. When it is practical, these copies must be made in the place where they are kept, but if it is impractical, the custodian may allow other arrangements to be made. *Id.* at Section 4(b).

The custodian may set a reasonable fee for making a copy of an assessment work sheet for an entitled taxpayer. The amount of this fee must be reasonable, but it may be in an amount sufficient to cover not only the cost of reproducing the copy itself, but also take into consideration the time and work involved in making the copy.

In summary, it is our opinion that, subject to reasonable rules and regulations for the protection of the records and the orderly transaction of business, your office has a duty to furnish to a taxpayer upon the latter's request a copy of that taxpayer's assessment work sheet and may charge a reasonable fee for supplying the copy. We caution, however, that the prohibitions of Article 81, Section 45(d) bar the custodians of assessment records from permitting inspection or supplying copies of assessment work sheets and the other assessment records described therein to anyone except the taxpayer to whom the property is assessed and officers of the State and the subdivision affected.

FRANCIS B. BURCH, *Attorney General.*

E. STEPHEN DERBY, *Assistant Attorney General.*