
OPINION OF THE PUBLIC ACCESS COUNSELOR

OVIDIU CICEU,
Complainant,

v.

KNOX COUNTY ASSESSOR'S OFFICE,
Respondent.

Formal Complaint No.
24-FC-19

Luke H. Britt
Public Access Counselor

BRITT, opinion of the counselor:

This advisory opinion is in response to a formal complaint alleging the Knox County Tax Assessor's Office violated the Access to Public Records Act.¹ Mr. Robert Woodward, the Knox County Assessor, filed an answer on behalf of the office. In accordance with Indiana Code § 5-14-5-10, I issue the following opinion to the formal complaint received by the Office of the Public Access Counselor on May 24, 2024.

¹ Ind. Code § 5-14-3-1-10.

BACKGROUND

In this case we consider if the Access to Public Records Act (APRA) honors preemptive requests for documents.

On September 21, 2023, Ovidiu Ciceu (Complainant), seemingly requested that the Knox County Assessor's Office provide all *future* relevant documentation issued by the Tax Assessor's Office to his address, notably the Form 11 that is required to initiate a Property Tax Assessment Board of Appeals (PTABOA) proceeding. He alleges that this request received no acknowledgement.

After appealing his property tax assessments in November 2023 at a local PTABOA hearing, he noted he had not received the verdict by the PTABOA. The Board's documents were held by the Assessor, and Mr. Ciceu entered the Knox County Courthouse on February 15, 2024 requesting the official copy of the PTABOA hearing's outcome. The Assessor's Office procured some of the documents but not entirely to Ciceu's satisfaction. A confrontation ensued but was resolved peacefully.

Because the lack of responsiveness to Ciceu's request, he filed his formal complaint with this office on February 21, 2024.

Robert Woodward, the Knox County Assessor, responded for his part noting that the only document in question from Mr. Ciceu is his Form 11 and that, following the presumed protocol for all citizens, it was sent to him via regular mail. Mr. Woodward alleged that Mr. Ciceu requested to receive

his Form 11s through certified mail which was promptly denied the day of his visit to the Courthouse on February 15, 2024.

Seeking alternative relief, Mr. Ciceu filed a formal complaint with this office alleging the Knox County Tax Assessor's Office violated the Access to Public Records Act by denying sending him his tax forms specially. In particular, Mr. Ciceu ostensibly desires to receive pertinent documents relating to his name preemptively rather than submitting a request for current, existing documents².

ANALYSIS

1. The Access to Public Records Act

The Access to Public Records Act (APRA) states that “(p)roviding persons with information is an essential function of a representative government and an integral part of the routine duties of public officials and employees, whose duty it is to provide the information.” Ind. Code § 5-14-3-1. The Knox County Tax Assessor's Office is a public agency for purposes of APRA; and therefore, is subject to law's requirements. *See* Ind. Code § 5-14-3-2(q). As a result, unless an exception applies, any person has the right to inspect and copy The Assessor's Office's public records during regular business hours. Ind. Code § 5-14-3-3(a).

² Ciceu additionally provides a significant amount of narrative regarding theories as to why the Assessor is inflating his property value and withholding material. Those will not be addressed here.

Here, we explore the manner in which documents should be provided to a requester.

2. Requesting future documents

Based on Mr. Ciceu's narrative, he would like a standing directive to obtain the requisite materials to challenge tax assessments as they are created. Under APRA, anyone may access public records:

Any person may inspect and copy the public records of any public agency during the regular business hours of the agency...

Ind. Code § 5-14-3-3(a). There is no dispute that the tax forms in question are public records as defined by APRA. The concern is that the request was not within the confines of APRA's idea of access. Mr. Ciceu requested that information be provided to his address as it becomes available to the Assessor's Office. Although he allegedly requested only tax documents that referenced him, APRA does not contemplate standing requests. What is more, a requester cannot necessarily dictate what form of mailing (regular or certified) an agency provide records.

2.1 Request for existing documents

Nevertheless, all is not lost for Ciceu. Even though an agency need not honor standing requests or requests for documents that may be created in the future, he is entitled to documents he seeks within a reasonable time.

Both parties agree that he went to the Knox County Courthouse to access some of his tax documents and they were

provided to him. The Assessor states in his response that Ciceu is welcome to do so in the future as well so long as the interactions are professional and civil.

While the APRA does likewise not contemplate immediate access, an agency does have to efficiently and comprehensively provide records within a reasonable time provided that the request is reasonably particular and the documents exist and are disclosable. See Ind. Code § 5-14-3-3.

3. The Open Door Law

The Open Door Law (ODL) requires public agencies to conduct and take official action openly, unless otherwise expressly provided by statute, so the people may be fully informed. Ind. Code § 5-14-1.5-1. As a result, the ODL requires all meetings of the governing bodies of public agencies to be open at all times to allow members of the public to observe and record the proceedings. *See* Ind. Code § 5-14-1.5-3(a).

Mr. Woodward suggests that Mr. Ciceu alleged an ODL violation; however, this is not the case looking at his formal complaint. Additionally, Mr. Woodward's office alone at any time of day does not constitute a "meeting" done by a "governing body" as the Assessor is only one person and the ODL requires a minimum of two people to count as a governing body. See Ind. Code § 5-14-1.5-2(b).

FINAL THOUGHTS

It is no secret that property values are on the rise in Indiana, often significantly so. In turn, so too are tax assessments on those increased values. While the upshot is that real property is worth more upon sale, so too is the tax liability of owners. This has caused no shortage of agitation around the state. And while taxpayers have opportunities to seek redress, conspiratorial thinking does not serve them well in any official proceeding, including the formal complaint process this office administers.

Nonetheless, this frustration also underscores the importance of the public records process and government transparency generally. The accessibility of which taxpayers can obtain relevant documentation becomes all the more crucial when the stakes are higher. While I do not see an immediate issue in this case, it is my sincere hope that agencies continue to provide information in a timely manner so that constituents can seek out potential remedies and answers to concerns.



Luke H. Britt
Public Access Counselor

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