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ATTORNEY GENERAL

**State of Louisiana**  
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OPINION NUMBER 03-0367

Patricia Schwarz Core, CLA, CRS, CRB, GRI  
Assessor, St. Tammany Parish  
St. Tammany Parish Justice Center  
701 North Columbia Street  
Covington, LA 70433

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90-C PUBLIC RECORDS

LSA R.S. 44:1; LSA R.S. 44:4; LSA R.S. 44:4.1

Tax rolls are public records and cannot be altered unless subject to one of the exceptions enumerated in the Louisiana Constitution or Revised Statutes.

Dear Mrs. Core:

You have requested an opinion from our office on whether the United States Secret Service agents residing in St. Tammany Parish can be listed anonymously on the property tax rolls of the parish. After further investigation, we have determined that the question deals more specifically with the listings found on the St. Tammany Parish website.

The information listed on the tax rolls of the St. Tammany Parish website falls under the definition of public records, as defined in the Louisiana State Revised Statutes. LSA R.S. 44:1 states in pertinent part:

A. (1) As used in this Chapter, the phrase "public body" means any branch, department, office, agency, board, commission, district, governing authority, political subdivision, or any committee, subcommittee, advisory board, or task force thereof, or any other instrumentality of state, parish, or municipal government, including a public or quasi-public nonprofit corporation designated as an entity to perform a governmental or proprietary function.

(2)(a) All books, records, writings, accounts, letters and letter books, maps, drawings, photographs, cards, tapes, recordings, memoranda, and papers, and all copies, duplicates, photographs, including microfilm, or other reproductions thereof, or any other documentary materials, regardless of physical form or characteristics, including information contained in electronic data processing equipment, having been used, being in use, or prepared, possessed, or retained for use in the conduct, transaction, or performance of any business, transaction, work, duty, or function which was conducted, transacted, or performed by or under the authority of the constitution or laws of this state, or by or under the authority of any ordinance, regulation, mandate, or order of any public body or concerning the receipt or payment of any money received or paid by or under the authority of the constitution or the laws

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of this state, are "public records", except as otherwise provided in this Chapter or the Constitution of Louisiana.

Based on the definitions, above, the information listed under the Tax Assessor's link on the St. Tammany Parish website would be a public record. All information contained in a public record, including names on the property tax rolls, is to be made available to the public, unless it falls under one of the exceptions provided in the Louisiana State Constitution or the Revised Statutes. The statutory exceptions can be found in LSA R.S. 44:4 and by reference in LSA R.S. 44:4.1. After reviewing the exceptions, it is the opinion of this office that none of the exceptions are applicable to the property tax records of a parish.

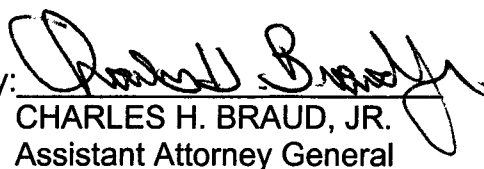
The statute section that most closely addresses the question at issue would be LSA R.S. 44:4(23), which states as follows: "To the name and address of a law enforcement officer in the custody of the registrar of voters or the secretary of state, if certified by the law enforcement agency employing the officer that the officer is engaging in hazardous activities to the extent that it is necessary for his name and address to be kept confidential."

This exception is limited in application, and would not extend to the current situation as explained in your request. By exempting only the information in the custody of the registrar of voters and the secretary of state, the legislation does not extend the exemption to the records in the custody of a parish tax assessor. Furthermore, the exemption provides for only those circumstances in which the law enforcement agency actually certifies that the agent is in potential danger due to the hazardous nature of his employment activities.

These statutes should be read to require the information listed on the tax rolls to remain unaltered. It is therefore the opinion of this office that the statutes do not permit the listing of secret service agents anonymously on the tax rolls. I believe the above should sufficiently answer your request. Should you need additional information please do not hesitate to contact this office.

Very truly yours,

**RICHARD P. IEYOUNG**  
**ATTORNEY GENERAL**

By:   
CHARLES H. BRAUD, JR.  
Assistant Attorney General

RPI/CHB;jnp