



## **Disclosure of Property Tax Information**

The Saskatchewan Office of the Information and Privacy Commissioner (the OIPC) recently ruled on a decision by a rural municipality to deny an applicant access to information on property taxes and identification of the registered owners for all property within the municipality.

The OIPC ruling found that three types of information sought by the Applicant could be achieved by accessing a combination of land title searches and tax certificates, and therefore, *The Local Authority Freedom of Information and Protection of Privacy Act* (LAFOIP) did not apply as this information was “published material or material available for purchase by the public.”

The development of an appropriate written policy dealing with the disclosure of property tax information is encouraged, taking into consideration the need to protect the privacy of individuals. The policy should address bulk disclosures of assessment and tax roll information through electronic or other means.

This decision will be of interest to all municipal administrators. A summary of the report follows. The full text Report is available at [www.oipc.sk.ca](http://www.oipc.sk.ca) under the tab, *Reports*.

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### **SASKATCHEWAN OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER REPORT LA-2007-002 [Summary]**

The Applicant sought information from the Rural Municipality (the R.M.) consisting of the names of registered owners of property in the R.M. together with the street address and the balance of the tax account owing on each property.

The R.M. denied access on the basis that the information sought would be personal information of the property owners and could not be disclosed under LAFOIP.

The Commissioner found that LAFOIP did not apply to certain information that was material available for purchase by the public in accordance with section 3(1)(a) of LAFOIP. This information consisted of:

- the legal description of the land,
- the name of the registered owner,
- the published mailing address of that registered owner,
- the value of the current tax assessment, whether that tax assessment has been paid in full, and if not, the sum of arrears.

All of this information is available by means of municipal tax certificates or title searches through Information Services Corporation of Saskatchewan (ISC).

The Commissioner recommended that the other information on the assessment roll, when it identifies an individual, should be viewed as personal information and not released without the consent of the individual, all as provided by section 28 of LAFOIP.