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# Do Open Records Facilitate Criminal Behavior? The Case of Property Tax Records

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*Property tax records are generally public records. In order to improve access to these records and enhance transparency, most local governments have adopted online-based property tax record searches. Anecdotal evidence, however, suggests that online-access to private information allows criminals to more efficiently target their victims. Thus, government officials face the tradeoff of improving transparency at the expense of protecting privacy, and vice versa. It is unclear from existing research if greater transparency in fact facilitates criminal behavior. To test this possibility, property-related crime data were obtained from 150 Georgia counties in 2005 and 2007 and used in a difference-in-difference research design. The results indicate that no systematic relationship exists between online property tax records and property crime. The policy implications of the finding are discussed.*

**T**ransparency is a cornerstone of good governance. While it is often pursued by public officials on principle and other times compelled by law, a third reason for transparency is to promote competitive markets. This lattermost reason is most apparent in the case of property tax records. The property tax is an ad valorem tax that in its purest form has its burden distributed among property owners according to property values. In order to accomplish this goal, local assessors collect information about properties such as their sales prices, characteristics like square footage, bathrooms, upgrades, and so forth, tax breaks, and personal identifying information such as owner names and address—both for the property and owner if the property is not owner-occupied. Government provides this information to help citizens monitor property assessment uniformity (that similarly situated properties are assessed similarly), but real estate market participants use this information to reduce information asymmetries. That is, without property tax records being public, some people in the real estate market, most likely buyers, would be at an informational disadvantage such as not knowing if a property’s low taxes would persist after a transfer of sale (Bradley, 2017). Conspicuously-placed restaurant hygiene scores are another example of how government promotes transparency in order to reduce information asymmetries (Almanza, Ismail, and Mills, 2002).

However, in recent years there has been growing concern that transparency can be used for nefarious purposes. In January 2013, the county executive of Onondaga County,

New York removed the name search function from the county's online property tax records, a move motivated by concern that criminals were using the records to locate police officers' homes (Moriarty, 2013). The use of publicly accessible data for criminal behavior against law enforcement while rare is not unheard of. In 2005, a federal judge's husband and mother in Chicago were murdered after a hate group posted the judge's home address online, which it obtained from public records; the judge was the intended victim but was not home at the time. Following the incident, the chief executive of Allegheny County, Pennsylvania removed the names of federal, state, and local judges from county's online tax rolls at the request of a federal judge (Douglas, 2006).

Public policy must strike a balance between transparency and privacy. The Chicago case may appear to be an outlier example of how public records can be used for nefarious purposes, and leaning on this example could lead one to believe the pendulum has swung too far towards transparency. It is not an outlier example, however. We have to consider more socially ostracized members of society than federal judges to realize that public records are often used to target victims. Arguably the most well-known cases are those involving sex offenders. Most states publish names and address of sex offenders, which has made vigilantism easier (Kabat, 1997; Pandell, 2013). Moreover, in December 2012 a newspaper serving suburban New York City published an interactive online map of gun permit holders' names and addresses in Rockland and Westchester counties. By mid-January, the journal removed the map's interactive function effectively hiding permit holders' personal information. The map had been implicated in a number of burglaries (Newby, 2013). Journalism ethicist Kathleen Bartzen Culver (2013) later opined that while "the risk was overstated, the maps did provide an easy means for criminals to determine which homes had a permit – and possible guns to steal – and which did not – and thus no means to use lethal force in defense."

This paper offers some empirical evidence on this debate. More specifically, the goal is to test if increasing access to personally identifying information contained in local government property tax records facilitates criminal activity. Using a difference-in-difference analysis on a panel of Georgia counties, which allow the public to search properties by names and address, this paper explores if counties' adoption of publicly accessible online property tax records are associated with higher property crime levels. If a positive and statistically significant relationship between the two exists, the social benefits of greater transparency may not outweigh the social costs, suggesting the pendulum has swung too far towards transparency. The analysis, however, provides no evidence a statistically significant relationship exists. The implications of the finding are discussed.

## **Background Literature**

Empirical work exploring the determinants and consequences of access to personal information in public documents is in low supply. While a nascent literature appears to have developed in the recent past, we are still too far removed from a consensus about which types of personal information produce pernicious effects and which produce beneficial ones to inform policy. Nonetheless, though our current state of knowledge on the matter is shallow, it provides a scholarly context with which to evaluate the current study against the existing stock of research.

Arguably the most developed area of scholarly literature is on individuals' attitudes towards making particular types of records public. In a nationwide sample, Driscoll, Splichal, Salwen, and Garrison (2000) asked respondents how often certain types of records should be available to the public. A majority of respondents opined that product liability lawsuits,

donations to political campaigns, and driving records should always be publicly available. Meanwhile, a majority believed property records and names of jury members should never be made public despite the former being the most commonly requested public document. In addition, the First Amendment Center (2002) found in a survey that more than 75 percent of respondents believed the public should have access to the name of sex offenders, transcripts of city council meeting, police crime reports, public officials' expense accounts, and the health inspection records for local restaurants. In general, attitudes toward access vary by record type with records serving a public safety function enjoying the most consistent public support for disclosure (Cuillier, 2004; Cuillier and Piotrowski, 2009)

How public document availability, particularly those accessible online, impact social outcomes is a noticeable gap in the existing research. There are some recent and notable exceptions, however. The impact of sex offender registries and community notification policies has received attention, and scholars have found a range of intended and unintended outcomes. Levenson and Hern (2007), for instance, report that zoning laws targeting sex offenders results in fewer plea agreements, suggesting some offenders may be acquitted and remain in their communities without seeking supervision or treatment. Levenson and Cotter (2005) also find registered sex offenders are often victims of property damage because registry records include home addresses. Moreover, in a study of an Indiana county, researchers found that media attention on food safety health inspection scores decreased consumer complaints over time, which suggests that businesses responded positively to the publicity by improving their food preparation standards (Almanza, Ismail, and Mills, 2002). In a related study, Benneer and Olmstead (2008) found that compulsory information disclosure about drinking water contaminants reduced companies' health violations in Massachusetts.

The current study improves on the paucity of research in two important ways. First, it extends the existing research to property tax records. The anecdotal evidence presented in the Introduction and the research on sex offenders discussed in the previous paragraph suggests that providing access to individuals' addresses via online property tax records may be associated with property crime, particularly when addresses can be obtained through name searches. Second, this study uses objective measures of social outcomes whereas other scholars have relied on subjective measures gleaned from surveys and other qualitative methods such as interviews in which participants describe their satisfaction with levels of government transparency.

As this study concerns itself with online property tax records, it is worth describing them and associated public policy in greater detail. Laws and practices with respect to privacy and property tax records vary across states. A number of states exempt addresses and telephone numbers of specific individuals from public records and right-to-know laws, yet how officials implement the privacy requirements differ. For instance, California exempts the personal information of elected and appointed officials and their family, state civil servants, and targeted local government employees such as teachers and police officers from public disclosure.<sup>1</sup> To comply with the law, county assessors eliminated online name searches of property tax records; however, the addresses of those not covered by the law can still be obtained with requests made in-person.<sup>2</sup> In Florida, meanwhile, personal information of

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<sup>1</sup> California Government Code § 6254.21.

<sup>2</sup> Interestingly, the state legislature rejected two attempts to expand the exemption to all individuals. Assembly Bill 2065 (2001) would have allowed assessors to remove personal information at a property owner's request for a fee while Senate Bill 663 (2003) would have

current and former state and local judges, prosecutors, sworn and civilian law enforcement personnel, and firefighters are removed from public tax rolls.<sup>3</sup> However, a search of a number of county's property tax records revealed that name search functions are still available indicating that individual records have been redacted in lieu of the name search function being eliminated altogether as in California. Oregon illustrates a third strategy: at any elector's request, their addresses must be removed from public documents.<sup>4</sup>

Opponents of recent efforts to eliminate name search functions from online property tax records argue doing so runs afoul of principles of government transparency (Vellucci, 2007), an opinion shared by some public servants in the Onondaga County case (Moriarty, 2013). Perhaps more importantly, however, name searches increase the efficiency and quality of some legal transactions by reducing information asymmetries. With a name search function, real estate agents, businesses, investors, and other relevant stakeholders can better evaluate an individual's financial standing by taking inventory of their property portfolio. The records can also be searched in an effort to locate assets subject to forfeiture and seizure. Thus, at least in theory, eliminating name search functions increase business transaction costs (Helmke, 2003).

While state laws have focused on limiting availability of personal information of individuals vulnerable to retaliation such as law enforcement and elected officials, the data accessible via property tax records reasonably exposes the average property owner to greater risk of property-related crime. Consider that the combination of online tax records and geographic information systems (GIS) allows a criminal the opportunity to better target victims by evaluating property characteristics such as its assessed value (which proxies for owner wealth) and its proximity to neighbors, police stations, and other variables indicating a property's degree of isolation. A UK survey of criminals found that criminals in fact use technology such as Google Street View to target potential victims as well as social media websites such as Facebook and Twitter (Bloxham, 2011). It is worth noting, though, that a thorough search of newspaper archives revealed no unequivocal connection between the availability of property tax records online specifically and property crime, but this could reflect the low media value of burglaries and larcenies rather than an absence of an actual connection.

### **Empirical Model**

This study uses a difference-in-difference (DD) empirical strategy using two cross-sections of Georgia counties in 2005 and 2007 to test the effect of online property tax records on property crime. In the simplest DD structure, an outcome is observed for two groups at two different times; one group is exposed to a policy (the treatment group) while the other is not (the comparison group). For each group, an average policy effect is calculated by subtracting pre-treatment observations from post-treatment observations, which is the first "difference" in DD. The second "difference" is the net average policy effect and is calculated by subtracting the comparison group's average policy effect from the treatment group's average policy effect. The two-stage differencing is beneficial because it removes pre-treatment variations between groups that can bias observed outcomes. However, the estimated effect is only meaningful if no unobserved policy affecting property crime occurred

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required assessors and private title companies to redact names from all publicly accessible property tax records.

<sup>3</sup> Florida Statutes § 119.071(4).

<sup>4</sup> Oregon Revised Statutes § 247.965.

contemporaneously with, in this case, making property tax records publicly available online. This is assumed to hold in the present study; though, the degree to which the assumption is reasonable is admittedly unclear.

The following DD equation was estimated:

$$C_{it} = \alpha + \beta_1 T_1 + \beta_2 Z_t + \beta_3(T_i * Z_t) + \beta_4 X_{it} + \varepsilon_{it} \tag{1}$$

where C denotes the number of property crimes in the *i*th county in the *t*th year; T is a dummy variable that takes a value of one if the county is part of the treatment group and zero otherwise; Z is a dummy variable for the post-treatment period equal to one if *t* = 2007 and zero otherwise; X is a vector of control variables; and  $\alpha$  and  $\varepsilon$  are a constant and disturbance, respectively. The average treatment is denoted by the coefficient  $\beta_3$  that estimates the effect ( $T_i * Z_t$ ) of being in the treatment group after administration of the treatment holding all other things constant.

The dependent variable is the number of property crimes reported by each Georgia county in a calendar year. The data was collected from the Georgia Bureau of Investigation’s online crime statistics database. Property crime is defined as the aggregate of burglaries and larcenies. Moreover, the treatment is if a county establishes an online database of property tax records accessible to the public after 2005 and through 2007. The Georgia Department of Revenue maintains a list on its website of counties with property tax records online. Archived versions of the Department’s lists were obtained from the Internet Archive. Table 1 lists the number of counties with online records during the two observation periods. In the two years between the observation periods, 68 of Georgia’s counties activated online property tax searches; these counties constitute the treatment group and the balance—the set of counties whose online tax roll availability did not change between 2005 and 2007—the comparison group.

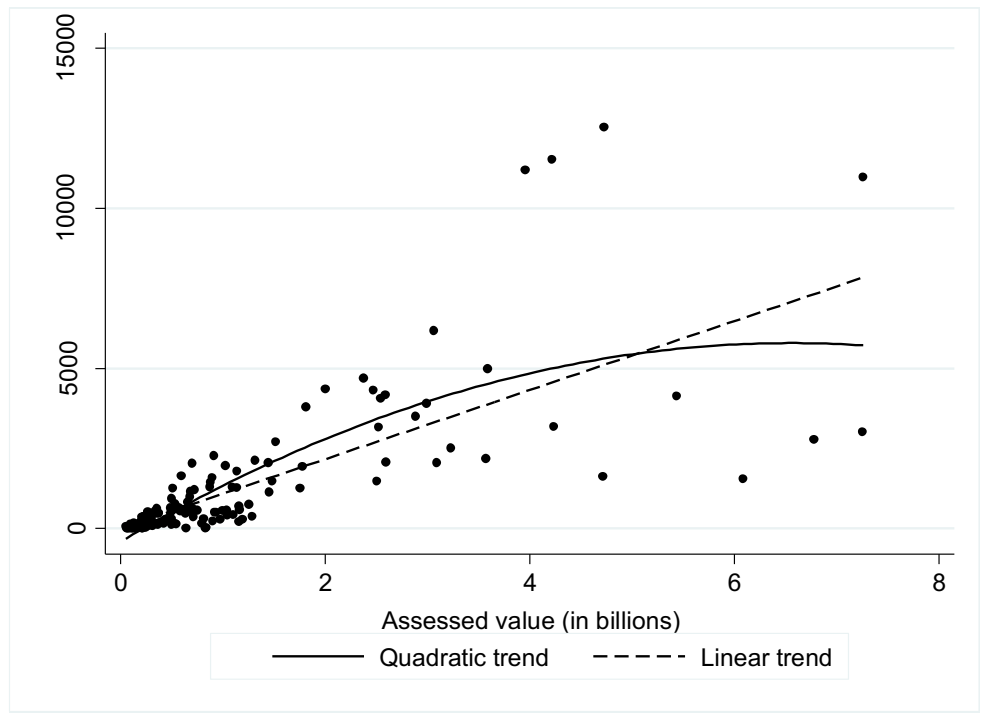
**Table 1 Number of Georgia Counties with Property Tax Records Online**

Year	Not Online	Online	Total
2005	95	64	159
2007	27	132	159

The independent variables capture variations in observable characteristics across counties that reasonably explain crime rates but which are assumed to be independent of adoption of online property tax records. The DD strategy, however, removes time invariant factors, and thus characteristics such as the population of young adults and per capita income that intuitively predict crime levels but which nonetheless do not vary considerably from one year to the next in a short period will be differenced out. Instead, each county’s property tax base is used not only because it displays more annual variation but also because (1) it reflects a county’s relative change in wealth similar to personal income and (2) counties’ base in 2005 strongly correlated with their 2000 Census population ( $r = 0.98$  at the 99 percent level). The tax base variable is predicted to be positive with additional area wealth increasing the incidence of property crime.

However, the relationship between base and crime is unlikely to be linear as Muroi and Baumann (2009) concluded. Thus, the square of the property tax base is also included as a regressor. Graph 1 illustrates how a linear and a quadratic relationship fit the base data in 2005. The model also includes a variable for county unemployment rate with a larger rate being associated with greater incidence of property crime. Property tax base data was obtained from the Georgia Department of Revenue and unemployment rates from the Bureau of Labor Statistics.

**Graph 1 Assessed Value and Property Crime, 2005**



Note: 12 counties are not included because they are outliers defined as counties having property tax bases in excess of \$8 billion.

**Empirical Results**

Because the dependent variable is a count variable, a negative binomial estimator was used. Prior to estimating the final model, variance inflation factors were referenced to identify potentially collinear variables, and none were found in violating. A Hausman test was then used to determine if a fixed or random effects estimator is preferred; at the 99 percent level, the test revealed the former is appropriate.

Additionally, some data provided by the Georgia Bureau of Investigation were suspect. Nine counties are reported to have had no crimes against persons or property in a particular year (Chattahoochee, Echols, Evans, Glascock, Jenkins, Marion, Montgomery, Union, and Wayne). The counties were dropped from the dataset on the assumption the data

were inaccurate. It could be that the counties failed to report data to the Bureau and rather than omitting unreported data points the Bureau stores them as zeros in their database. Attempts to contact the Bureau for clarification were unsuccessful. Of the nine counties, three were from the treatment group (Marion, Montgomery, and Union) and the balance from the comparison group.

**Table 2 Descriptive Statistics**

Variable	Mean	Std. Dev.	Min.	Max.
Property crime	2,091.5	554.2	0.0	51,786.0
All crime	2,652.9	7,552.4	3.0	73,093.0
Assessed property tax base	2.1	0.5	0.1	50.3
Assessed property tax base squared	34.4	209.7	0.0	2,527.3
Unemployment rate	5.3	1.2	3.0	10.4

Note: Assessed base expressed in billions of 2005 dollars.

**Table 3 Difference-in-Difference Results**

Variable	Property Crime	All Crime
Treatment group	0.019 (0.130)	0.055 (0.138)
Post-treatment period	0.091 (0.060)	0.115* (0.060)
Average treatment effect	-0.012 (0.084)	-0.027 (0.081)
Property tax base	0.128* (0.067)	0.070* (0.041)
Property tax base square	-0.003 (0.002)	-0.001 (0.001)
Unemployment rate	0.017 (0.023)	0.014 (0.023)
Constant	1.925** (0.214)	1.982** (0.210)
N	300	300
Prob > chi2	0.047	0.027

\*\*p < .010 \*p < .050

Note: The treatment group is composed of additional counties that implemented online property tax records in 2007. The post-treatment period is 2007. Assessed base expressed in billions of 2005 dollars.

Moreover, the DD model was also run using total number of crimes as a dependent variable in order to gauge the sensitivity of the property crime regression estimates. The



dataset's descriptive statistics are detailed in Table 2 and the regression results in Table 3. As the results indicate, the average treatment effect of a county providing online property tax records with respect to both property crime and all crime is not statistically different from zero. The control variables meanwhile are also not statistically significant save for the property tax base variable positively associated with crime levels as hypothesized.

As the data does not reveal a systematic relationship between online property tax records and crime, some policy alternatives appear more reasonable than the others. It was previously discussed that state and local governments have pursued one of three options for protecting individuals' privacy: (1) remove the name search function as California assessors have and as the chief executive of Onondaga County ordered; (2) remove the names of particular individuals from tax rolls as Allegheny county did and Florida law requires; and (3) remove an elector's name at the discretion of the elector as Oregon allows. The appropriate policy response is determined by the assumptions public officials make about the connection between names and addresses posted online and crime. If one assumes online records are systematically related to crime, then California's approach is reasonable because it protects everyone's privacy. If there is no systematic relationship, though, and government deems that particular individuals are nonetheless vulnerable, then retaining a name search function but redacting the names of the vulnerable seems to strike a reasonable balance between government transparency and individual privacy. However, leaving the determination of vulnerability to public officials may be unsettling to those not in law enforcement or serving in elected positions but who nevertheless value privacy, in which case Oregon's approach is appropriate.

The absence of a systematic relationship suggests California's and Onondaga County's response swings the pendulum too far in the direction of privacy and away from business interests in transparent real estate transactions. The effect of eliminating name search functions on real estate transactions can be tested empirically, in theory. The outcome variable needs to reflect real estate transaction costs, and higher transactions costs would be expected in California and Onondaga County compared to other jurisdictions that allows name searches, all other things equal. Operationalizing real estate transaction costs can be challenging, but some work has been made in estimating them for residential property (Haurin and Gill, 2002).

The decision to redact particular individuals' names from online property tax rolls or allow redaction at elector discretion, meanwhile, rests on beliefs about who is in the best position to maximize social welfare: government or individuals. Notwithstanding their concern for protecting vulnerable public sector workers, Allegheny County's policy reflects a belief that reducing real estate transaction costs enhances social welfare more so than protecting non-vulnerable individuals' privacy would.<sup>5</sup> In contrast, Oregon's policy reflects a belief that social welfare is enhanced when individuals have the freedom to choose if self-identifying information is disclosed or not; real estate transaction costs are thus held in lower regard than individual privacy.

This study does not provide any insights on whether Allegheny County's or Oregon's policy is preferred. Instead, a public discussion about what society values is critical for identifying the appropriate policy response. However, an informed discussion is not possible as long as the impact of public records transparency on real estate transaction costs is assumed

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<sup>5</sup> Alternatively, the county's policy could reflect an absence of legal authority to remove the name search function altogether, and thus have little to do with opinions on real estate transaction costs.

rather than estimated. Providing clarity on this matter will greatly improve the quality of public debate thereby ensuring that public policies enhance social welfare.

## Conclusion

This study reports the results of a difference-in-difference analysis of Georgia counties that tests if online property tax records are associated with property crime. The results indicate that online records are not systematically related to crime levels. Of the three policies state and local governments have undertaken to protect individuals vulnerable to retribution, the null results suggest that California's and Onondaga County's strategy—removing the name search function from online records altogether—may have gone too far in protecting privacy at the expense of greater real estate transaction costs. In contrast, Allegheny County's redaction of individual names or Oregon's policy granting electors the right to request removal of self-identifying information seems to strike a better balance of individual interests in privacy and business interests in transparency. However, whether online tax records in fact influence real estate transaction costs remains unsettled, and it is left to future research to provide further clarity on the matter.

## Author Biography

Geoffrey Prophter is an assistant professor in the School of Public Affairs at the University of Colorado Denver. His research interests are in property tax policy and administration, land and economic development, and sports and urban affairs.

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