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February 4, 2026

VIA E-MAIL ONLY: susie.hancock@icloud.com

Susie Hancock
30068 Maple Dr.
Rainer, OR 97048

Re: Petition for Public Records Disclosure Order
Oregon Department of Revenue
DOJ File No.: 150800-GA0028-26

Dear Ms. Hancock:

This letter is the Attorney General's response to your petition[1] under the Oregon Public Records Law, ORS 192.311 to 192.431. Your petition seeks assistance from the Attorney General with records you requested from the Oregon Department of Revenue (DOR). For the reasons that follow, we respectfully deny your petition.

Your petition stems from a public records requests submitted by you to DOR in early January. Your requests sought thirteen categories of records. Your petition challenges the timeliness of DOR's response to your request and the fee estimate provided by DOR.

We begin by addressing DOR's fee estimate. Agencies may establish fees reasonably calculated to recover actual costs in making public records available. ORS 192.324(4)–(5). Although the Attorney General generally does not have the authority to review the reasonableness of a fee estimate, the Attorney General may evaluate claims that "the amount of the fee in comparison to the nature of the request suggests that the true purpose of the fee is to constructively deny the request, rather than to recoup the agency's actual costs." *Attorney General's Public Records & Meetings Manual* 18 (2024). This evaluation requires the public body to explain how it calculated its fee.

[1] You submitted two separate petitions to the Attorney General. Because the petitions have overlapping issues, we have elected to address them in a single order.

We reviewed the fee estimate sent to you by DOR. In includes a detailed projection of the time needed to respond to each of the thirteen categories of records sought by you. The estimate describes which types of DOR personnel are required for each task and how many hours will be required to fulfill each task. Based on our review of the records, DOR's fee estimate appears reasonably calculated to recoup DOR's actual costs of processing your request, and we cannot conclude that DOR has constructively denied your request. The fee does not appear excessive given the breadth and complexity of your request. We therefore deny your petition.

We next turn to your argument that DOR's response was untimely under the Public Records Law. Upon receipt of a written public records request by an individual identified in an agency's published procedures for submitting requests, the agency is obligated to respond to the request "as soon as practicable and without unreasonable delay." ORS 192.329(1). An agency that is unable to complete its response within fifteen business days of receiving a written request is required to provide the requester with a reasonable estimated completion date. ORS 192.329(5). A requester may petition the Attorney General if they believe an agency has failed to comply with these processing timelines. ORS 192.407(1). The agency carries the burden of sustaining its actions. ORS 192.411(1).

You sent your first request to DOR on January 4, 2026, (a Sunday). It was received the next day. You then sent subsequent requests on the following days. On January 7, 2026, DOR acknowledged your requests. On the fifteenth business day,[2] DOR emailed you with an update and then provided a fee estimate the next day. Providing this estimate suspended DOR's obligation to further respond pending payment of the fee. ORS 192.329(3)(a). Given the number of requests made by you, we cannot find that DOR unreasonably delayed processing your request. We therefore respectfully deny your petition.

Sincerely,

BENJAMIN GUTMAN
Deputy Attorney General

DEP:pjn
c via e-mail only: Haley Robinson (Department of Revenue)

[2] Business days do not include weekends or holidays.