



THE ATTORNEY GENERAL
OF TEXAS

JIM MATTOX
ATTORNEY GENERAL

October 16, 1990

Mr. Mike M. Tabor
Attorney for Dallas Central
Appraisal District
4800 Renaissance Tower
Dallas, Texas 75270-2146

OR90-498

Dear Mr. Tabor:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, article 6252-17a, V.T.C.S. Your request was assigned ID# 10627.

We have considered the exception you claimed, specifically section 3(a)(1). You have not provided the documents at issue for review.

You assert that the requested information is confidential under section 3(a)(1) of the Open Records Act. That section excepts from required disclosure information deemed confidential by law, either Constitutional, statutory, or by judicial decision. You state: "The information requested is excepted from disclosure by § 3(a)(1) of the Texas Open Records Act because such information is deemed confidential by law under §§ 22.27 and 23.45 of the Texas Property Tax Code." We disagree.

The requestor sought information regarding applications for open-space land valuation that were denied. Applications for open-space land valuation are governed by subchapter C of chapter 23 of the Tax Code, which was enacted pursuant to section 1-d-1 of article VIII of the Texas Constitution. Applications for agricultural use valuation, on the other hand, are governed by subchapter D of chapter 23 of the Tax Code, which was enacted in compliance with section 1-d of article VIII of the Texas Constitution. Section 23.45 of the Tax Code, the section upon which you rely, makes confidential applications for agricultural use valuation filed under section 1-d of article VIII; that section has no relevance to applications filed for open-space land valuation under section 1-d-1 of article VIII. See Attorney General Opinion H-1274 (1978).

Section 22.27 of the Tax Code, the other section upon which you rely, makes confidential renditions and real and personal property reports that are filed with an appraisal district and information voluntarily disclosed to an

appraisal office about real or personal property sales prices after a promise that the information will be held confidential. Neither renditions nor real or personal property reports, as defined in subchapter A of chapter 22 of the Tax Code, constitute applications for open-space land valuation. Nor do confidentiality agreements for sales price data entered into by appraisal districts constitute such applications. Therefore, neither sections 23.45 nor 22.27 of the Tax Code make confidential applications for open-space land valuation.

Additionally you assert that the information is excepted from public disclosure because it is filed with information made confidential by sections 22.27 and 23.45 of the Texas Property Tax Code. This assertion is based on the notion that a governmental body is not required under the Open Records Act to prepare compilations.

A previous determination of this office, Open Records Decision No. 467 (1987), a copy of which is enclosed, resolves your request. While the Open Records Act does not require the preparation of information in a form specified by a requestor, a governmental body must extract releasable information when it is stored with information made confidential by law. For this reason, you must release the requested information.

Because case law and prior published open records decisions resolve your request, we are resolving this matter with this informal letter ruling rather than with a published open records decision. If you have questions about this ruling, please refer to OR90-498.

Yours very truly,



John Steiner
Assistant Attorney General
Opinion Committee

JS/le

Ref.: ID# 10627

Enclosure: Open Records Decision No. 467

cc: Dick Mallory
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