



## Office of the Attorney General

State of Texas

April 10, 1997

DAN MORALES  
ATTORNEY GENERAL

Mr. Walter Stoneham  
Bexar Appraisal District  
P.O. Box 830248  
San Antonio, Texas 78283-0248

OR97-0756

Dear Mr. Stoneham:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 105189.

The Bexar Appraisal District (the "district") received a request for all taxpayer information on five specific properties. You represent that the requestor is not acting on behalf of any of the taxpayers who are the subject of this request. You state that you will release some of the requested information, including certain sales documentation. You claim, however, that much of the requested information is excepted from required public disclosure by section 552.101 of the Government Code. We have considered the exception you claim and have reviewed the documents at issue.

Section 552.101 excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." This section encompasses information protected by other statutes. You contend that the submitted records fall within that information made confidential by the Tax Code. Section 22.27(a) of the Tax Code provides:

Rendition statements, real and personal property reports, and income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

Section 22.27 applies to four basic types of information: rendition statements, real and personal property reports, income and expense information related to property, and information about real or personal property sales prices. You claim that rendition statements, real and personal property reports, and income and expense information related to property are strictly made confidential by the statute. You also assert that information about real or personal property sales prices is confidential when such information is voluntarily disclosed to an appraisal office after a promise that the information will be kept confidential. We agree. *See* Open Records Decision No. 347 (1982) at 4.<sup>1</sup>

You further state that the submitted information is almost entirely protected income and expense information. You question, however, whether pages B1-B30, C-1, and D-20 are income and expense information. You explain that the information contains income and expense information, but that it was either provided by the property owner or was created by the district using the protected information. After reviewing the material, we believe that these particular documents are protected by section 22.27(a) as either real and personal property reports or income and expense information.<sup>2</sup>

You also ask whether the protected information remains confidential after it is disclosed to an appraisal review board. You state that the review board was authorized to inspect the documents for purposes of the appraisal. Tax Code § 22.27 (b) (providing for disclosure of confidential information in enumerated instances). The statute provides:

(c) A person who legally has access to a statement or report or to other information made confidential by this section or who legally obtains the confidential information commits a Class B misdemeanor if he knowingly:

(1) permits inspection of the statement or report by a person not authorized to inspect it by Subsection (b) of this section; or

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<sup>1</sup>The requestor in this instance argues that the taxpayer information does not fall within the protection of the statute because none of the information was marked as confidential. Section 22.27 of the Tax Code, however, contains no such requirement.

<sup>2</sup> We note that subsection (b) of section 22.27 contains the following exception for information made confidential under subsection (a):

(6) if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain.

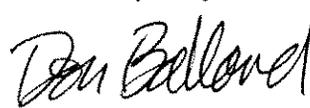
Under subsection (b), if the information at issue is "required to be included in a public document or record that the appraisal office is required to prepare or maintain," such information is not subject to the confidentiality of section 22.27(a). *See* Open Records Decision No. 347 (1982) at 3. We assume for purposes of this ruling that the submitted information is not required to be included in the appraisal records or other public records that the appraisal office is required to prepare or maintain. *See* Tax Code §§ 25.01(c), 25.02; 34 T.A.C. § 9.3004(b).

(2) discloses the confidential information to a person not authorized to receive the information by Subsection (b) of this section.

Tax Code § 22.27(c). Section 22.27, therefore, provides for certain, discrete disclosures of the confidential information; the statute proscribes any other release of the information made confidential by section 22.27(a). We do not believe that disclosing otherwise confidential information as provided by section 22.27(b) renders the information public. If the information is made confidential by section 22.27(a), it must be withheld unless disclosure is specifically authorized by statute. We conclude, therefore, that you must withhold the submitted materials under section 552.101.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Don Ballard  
Assistant Attorney General  
Open Records Division

JDB/ch

Ref: ID# 105189

Enclosures: Submitted documents

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