



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

February 7, 2006

Ms. Libby Neely  
Director of Appraisal  
1333 East Harrison Road  
Longview, Texas 75604-5537

OR2006-01245

Dear Ms. Neely:

You ask whether certain information is subject to required public disclosure under the Public Information Act (the "Act"), chapter 552 of the Government Code. Your request was assigned ID# 241835.

The Gregg County Appraisal District (the "district") received a request for information "associated with the Room 2 Room Furniture GOING OUT OF BUSINESS SALE [in 2005,] to include the application, permit, inventories and any subsequent filing that may have been made." We understand you to claim that a portion of the requested information is excepted from disclosure under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code. We have considered the exception you claim and reviewed the submitted information.

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. Section 22.27 of the Tax Code states in pertinent part:

(a) Rendition statements, real and personal property reports, attachments to those statements and reports, and other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including 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.

Tax Code § 22.27(a). The submitted documents contain information about specific personal property and property owners obtained by the district pursuant to section 17.83 of the Business & Commerce Code. While you state that “this type of information has been treated [by the district] as confidential” under section 22.27(a), we are unable to determine if the information at issue was obtained pursuant to a promise of confidentiality. After careful review of the submitted documents and consideration of your arguments, we conclude that, to the extent the requested information was provided by the property owner with the understanding that it would be kept confidential, then such information must be withheld under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. To the extent the requested information was not provided by the property owner with the understanding that it would be kept confidential, it is not confidential under section 22.27(a) of the Tax Code, may not be withheld under section 552.101 of the Government Code on that basis, and must be released to the requestor.

This letter ruling is limited to the particular records at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other records or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For example, governmental bodies are prohibited from asking the attorney general to reconsider this ruling. Gov’t Code § 552.301(f). If the governmental body wants to challenge this ruling, the governmental body must appeal by filing suit in Travis County within 30 calendar days. *Id.* § 552.324(b). In order to get the full benefit of such an appeal, the governmental body must file suit within 10 calendar days. *Id.* § 552.353(b)(3), (c). If the governmental body does not appeal this ruling and the governmental body does not comply with it, then both the requestor and the attorney general have the right to file suit against the governmental body to enforce this ruling. *Id.* § 552.321(a).

If this ruling requires the governmental body to release all or part of the requested information, the governmental body is responsible for taking the next step. Based on the statute, the attorney general expects that, upon receiving this ruling, the governmental body will either release the public records promptly pursuant to section 552.221(a) of the Government Code or file a lawsuit challenging this ruling pursuant to section 552.324 of the Government Code. If the governmental body fails to do one of these things, then the requestor should report that failure to the attorney general’s Open Government Hotline, toll free, at (877) 673-6839. The requestor may also file a complaint with the district or county attorney. *Id.* § 552.3215(e).

If this ruling requires or permits the governmental body to withhold all or some of the requested information, the requestor can appeal that decision by suing the governmental body. *Id.* § 552.321(a); *Texas Dep't of Pub. Safety v. Gilbreath*, 842 S.W.2d 408, 411 (Tex. App.—Austin 1992, no writ).

Please remember that under the Act the release of information triggers certain procedures for costs and charges to the requestor. If records are released in compliance with this ruling, be sure that all charges for the information are at or below the legal amounts. Questions or complaints about over-charging must be directed to Hadassah Schloss at the Office of the Attorney General at (512) 475-2497.

If the governmental body, the requestor, or any other person has questions or comments about this ruling, they may contact our office. Although there is no statutory deadline for contacting us, the attorney general prefers to receive any comments within 10 calendar days of the date of this ruling.

Sincerely,



Cindy Nettles  
Assistant Attorney General  
Open Records Division

CN/er

Ref: ID# 241835

Enc. Submitted documents

c: J.D. Davis  
6144 Gateway #302  
Kilgore, Texas 75662  
(w/o enclosures)