



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

February 24, 2009

Ms. Barbara M. Adan
Records Management Officer
Bexar Appraisal District
P.O. Box 830248
San Antonio, Texas 78283

OR2009-02403

Dear Ms. Adan:

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# 335639.

The Bexar Appraisal District (the "district") received a request for information regarding a specified business's personal property renditions. You claim that the requested information is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim and reviewed the submitted information.

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. This exception encompasses information that other statutes make confidential. Section 22.27(a) of the Tax Code provides the following:

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). We understand that the district is an “appraisal office” for purposes of section 22.27. You assert that Exhibit C is confidential under section 22.27 as information provided to the district by the property owner’s designated agent in connection with the appraisal of the property. The requestor, however, states that the information at issue relates to his client. Thus, we understand the requestor to assert a right of access to the information at issue.

Section 22.27(b) provides that “information made confidential by this section may be disclosed to the person who filed the statement or report or the owner of property subject to the statement, report, or information, or to a representative of either authorized in writing to receive the information[.]” Tax Code § 22.27(b)(2); *see also id.* § 25.195(a) (property owner or designated agent has right of access to records relating to that property and to information used to appraise property). Thus, a property owner or the owner’s designated agent has a right of access to information that is confidential under section 22.27(a). *See Op. Tex. Att’y Gen. No. JC-0424 (2001).*

You have submitted an appointment of agent for property taxes form that the property owner has filed pursuant to section 1.111 of the Tax Code. Section 1.111 of the Tax Code governs a property owner’s authority to designate an agent to act on the owner’s behalf in property tax matters. *See Tax Code § 1.111(a)-(i); see also Op. Tex. Att’y Gen. No. GA-0559 (2008).* Under section 1.111(b), a designation of agent: (1) “must be made by written authorization signed by the owner, a property manager authorized to designate agents for the owner, or other person authorized to act on behalf of the owner,” and (2) “must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner.” Tax Code § 1.111(b). Furthermore, the comptroller has developed the following requirements for designating an agent:

(a) Except as provided by subsection (m) of this section, a property owner shall use comptroller form 50-162-1 to designate an agent for property tax matters. For the purposes of this section, the term “property owner” includes a person who claims a legal interest in the property.

(c) The appointment of an agent under subsection (a) of this section is not binding on an appraisal district until the designation form is filed with the district. The property owner shall indicate the date the owner appoints the

agent on the designation form. If the property owner files forms designating more than one agent to act in the same capacity for the same item of property, the form bearing the later date of appointment revokes the form bearing the earlier date, as of the date the form bearing the later date is filed[.]

34 T.A.C. § 9.3044(a), (c). Thus, only upon submission of the proper form may a property owner designate another person to act as that owner's agent with regard to property tax matters. In this instance, you state that the submitted appointment of agent form does not specifically grant this requestor the authority to receive confidential information on behalf of the property owner. You explain that this form only grants the requestor general powers to represent the property owner in property tax matters. As you have made the determination that the submitted appointment of agent form does not authorize the requestor to receive confidential information, the district must withhold the requested information under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code.

This letter ruling is limited to the particular information 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 information or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at http://www.oag.state.tx.us/open/index_orl.php, or call the Office of the Attorney General's Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Act must be directed to the Cost Rules Administrator of the Office of the Attorney General at (512) 475-2497.

Sincerely,



Tamara Wilcox
Assistant Attorney General
Open Records Division

TW/eeg

Ref: ID# 335639

Enc. Submitted documents

c: Requestor
(w/o enclosures)