



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

July 8, 2009

Mr. Ty Zeller  
Attorney at Law  
131 N. Virginia Street, Suite A  
Port Lavaca, Texas 77979

OR2009-09368

Dear Mr. Zeller:

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# 348424.

The Calhoun County Appraisal District (the "district"), which you represent, received two requests from the same requestor for all sales letters for a specified subdivision during a specified time period and two specified sales ratio reports. You claim that the requested information is excepted from disclosure under sections 552.101 and 552.148 of the Government Code. We have considered the exceptions you claim and reviewed the submitted information. We have also considered comments submitted by the requestor. Gov't Code § 552.304 (interested party may submit comments stating why information should or should not be released).

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 section encompasses information protected by other statutes. You contend that some of the submitted information is confidential under section 22.27 of the Tax Code. This section 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 information consists of sales information provided to the district from property owners in connection with the appraisals of properties. We understand the district is an appraisal office for purposes of section 22.27. Upon review, we find that, to the extent the submitted information was obtained from property owners under promises of confidentiality, the information is confidential under section 22.27(a) of the Tax Code and must be withheld under section 552.101 of the Government Code.

You also assert that a portion of the submitted information is excepted under section 552.148 of the Government Code. Section 552.148 provides, in relevant part, that “[i]nformation relating to real property sales prices, descriptions, characteristics, and other related information received from a private entity by the comptroller or the chief appraiser of an appraisal district under Chapter 6, Tax Code, is excepted from the requirements of Section 552.021.” Gov’t Code § 552.148. We note that Exhibit C consists of real property sales and appraisal information obtained from the property owner. The legislative history of section 552.148 indicates that it was enacted as a result of the issuance of several open records rulings of this office in which we determined that information provided by Multiple Listing Services to appraisal districts under confidentiality agreements is subject to required public disclosure under the Act. *See* House Comm. on State Affairs, Bill Analysis, Tex. Comm. Substitute H.B. 2188, 80th Leg., R.S. (2007). Because of these rulings, many multiple listing services stopped providing sales information to appraisal districts. The bill analysis of House Bill 2188 states that the purpose of section 552.148 is to allow the relationships between multiple listing services and appraisal districts to continue. *Id.* Accordingly, we find that property owners are not private entities as intended by the legislature when enacting section 552.148. Therefore, the district may not withhold the information at issue under section 552.148 of the Government Code.

In summary, to the extent the submitted information was obtained from property owners under promises of confidentiality, that information is confidential under section 22.27(a) of the Tax Code and must be withheld under section 552.101 of the Government Code. Any remaining information must be released.

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](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/cc

Ref: ID# 348424

Enc. Submitted documents

c: Requestor  
(w/o enclosures)