



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

August 21, 2009

Mr. James R. Evans, Jr.  
Hargrove & Evans, LLP  
Building 3, Suite 400  
4425 MOPAC South  
Austin, Texas 78735

OR2009-11830

Dear Mr. Evans:

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# 352971.

The Hood County Appraisal District (the "district"), which you represent, received a request for the 2009 detailed mineral appraisal for all mineral accounts in Hood County. You claim the submitted summary appraisal sheets are excepted from disclosure under sections 552.101, 552.110, and 552.148 of the Government Code. You also claim releasing the submitted information may implicate the proprietary interests of Pritchard & Abbott, Inc. ("P&A"). Accordingly, you state, and have provided documentation showing, you notified P&A of the request and of the company's right to submit arguments to this office as to why the submitted information should not be released. *See* Gov't Code § 552.305(d); *see also* Open Records Decision No. 542 (1990) (determining statutory predecessor to section 552.305 permits governmental body to rely on interested third party to raise and explain the applicability of exception to disclose under Act in certain circumstances). We have received comments from P&A. We have considered the submitted arguments and reviewed the submitted representative sample of information.<sup>1</sup>

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<sup>1</sup>We assume the "representative sample" of records submitted to this office is truly representative of the requested records as a whole. *See* Open Records Decision Nos. 499 (1988), 497 (1988). This open records letter does not reach, and, therefore, does not authorize the withholding of, any other requested records to the extent those records contain substantially different types of information than that submitted to this office.

Initially, section 25.01(c) of the Tax Code provides:

A contract for appraisal services for an appraisal district is invalid if it does not provide that copies of *the* appraisal, together with supporting data, must be made available to the appraisal district and such appraisals and supporting data shall be public records. "Supporting data" shall not be construed to include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature.

Tax Code § 25.01(c) (emphasis added). This office has concluded that this provision makes public the appraisal and "supporting data" that must be provided to the district. *See* Attorney General Opinion JC-0424 at 2 (2001) (section 25.01(c) provides that certain information used or created by appraisal firm must be made available to appraisal district and deems that information public). You acknowledge the district's final appraisals and the data supporting those final appraisals will be subject to public disclosure pursuant to section 25.01(c). You contend, however, the submitted summary appraisal sheets pertain to appraisals that have not yet been finalized. You state the appraisals are being prepared for the district by P&A, an outside appraiser. You explain, and provide documentation showing, P&A is contractually obligated to deliver to the district final versions of appraisals and the data supporting those final appraisals after certification of the district's appraisal roll by the district's appraisal review board (the "board"). You state the district's 2009 appraisal roll has not yet been certified by the board. Thus, you contend the submitted appraisal sheets are not final appraisals or data supporting those final appraisals, and are, therefore, not subject to section 25.01(c). Based on the plain language of section 25.01(c), we agree this provision makes public only a final appraisal and the data supporting that final appraisal. Therefore, based on your representations and our reading of the statute, we find the submitted summary appraisal sheets are not final appraisals or data supporting those final appraisals made public by section 25.01(c). Accordingly, we will consider the submitted arguments for the information at issue.

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, such as section 22.27 of the Tax Code, which states in pertinent part:

(a) [r]endition 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

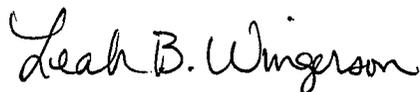
contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

Tax Code § 22.27(a). You state the submitted information comprises real property reports and other information provided by property owners in connection with appraisals. Thus, based on your representations and our review, we find the submitted information is confidential under section 22.27(a) of the Tax Code, and must be withheld under section 552.101 of the Government Code on this basis. As our ruling is dispositive, we need not address the remaining arguments against disclosure.

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,



Leah B. Wingerson  
Assistant Attorney General  
Open Records Division

LBW/dls

Ref: ID# 352971

Enc. Submitted documents

c: Requestor  
(w/o enclosures)