



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

September 4, 2013

Mr. Christopher S. Jackson  
Counsel for the Bexar Appraisal District  
Perdue Brandon Fielder Collins & Mott, LLP  
3301 Northland Drive, Suite 505  
Austin, Texas 78731

OR2013-15343

Dear Mr. Jackson:

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# 498271.

The Bexar Appraisal District (the "district"), which you represent, received a request for commercial or rendition information for the requestor's client's appraisal cards and the cards of comparable properties. You state you have released some information to the requestor. You claim the submitted information is excepted from disclosure under sections 552.101 and 552.130 of the Government Code. You also state release of this information may implicate the proprietary interests of third parties. Accordingly, you state and provide documentation showing, you have notified these third parties of the request for information and of their right to submit arguments to this office as to why the requested information should not be released. *See* Gov't Code § 552.305 (permitting interested third party to submit to attorney general reasons why requested information should not be released); Open Records Decision No. 542 (1990) (statutory predecessor to section 552.305 permitted governmental body to rely on interested third party to raise and explain applicability of exception to disclosure under the circumstances). We have received comments from Alamo BMW, Northside Ford, Red McCombs Ford, McCombs Ford West, Red McCombs Toyota, Universal Toyota, and SelecTrucks of San Antonio and Freightliner of San Antonio, Ltd.

We have considered the submitted arguments and reviewed the submitted representative sample of information.<sup>1</sup>

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. Section 22.27 of the Tax Code provides the following:

(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). You state the district is an “appraisal office” for the purposes of section 22.27(a). You state the submitted information was taken from rendition forms which were provided to the district by the property owners in connection with the appraisal of their properties. We understand the information was provided to the district under the promise of confidentiality. Based on these representations and our review, we find the information is confidential under section 22.27(a) of the Tax Code. Therefore, the submitted information must be withheld under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. As our ruling is dispositive, we need not address the remaining arguments against disclosure of this information.

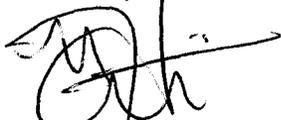
This letter ruling is limited to the particular information at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other information or any other circumstances.

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<sup>1</sup>We assume that 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 that those records contain substantially different types of information than that submitted to this office.

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.texasattorneygeneral.gov/open/orl\\_ruling\\_info.shtml](http://www.texasattorneygeneral.gov/open/orl_ruling_info.shtml), 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 may be directed to the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,



Thana Hussaini  
Assistant Attorney General  
Open Records Division

TH/som

Ref: ID# 498271

Enc. Submitted documents

c: Requestor  
(w/o enclosures)

Mr. EA Kyrish  
President  
Santex International, Inc.  
P.O. Box 200007  
San Antonio, Texas 78220  
(w/o enclosures)

Mr. Mike Trompeter  
Jordan Ford, Inc.  
13010 IH-35 North  
Live Oak, Texas 78233-2644  
(w/o enclosures)

North Park Lincoln-Mercury  
9807 San Pedro Avenue  
San Antonio, Texas 78216-4435  
(w/o enclosures)

Ancira Motor Company  
10807 IH-10 West  
San Antonio, Texas 78230-1357  
(w/o enclosures)

Ancira Volkswagen  
6125 Bandera Road  
San Antonio, Texas 78238-1643  
(w/o enclosures)

Mr. Ahmed Zabihian  
President  
Allstar Mazda, Inc.  
132 North Balcones Road  
San Antonio, Texas 78201-2001  
(w/o enclosures)

Ingram Park Chevy Jeep Inc.  
7000 Northwest Loop 410  
San Antonio, Texas 78238-4111  
(w/o enclosures)

Nordic Imports, Inc.  
Volvo Center  
1326 Northeast Loop 410  
San Antonio, Texas 78209-1512  
(w/o enclosures)

Mr. Jimmy Cavender  
PTNR  
Cavender Toyota  
P.O. Box 681237  
San Antonio, Texas 78268-1237  
(w/o enclosures)

North Park Volkswagen of Dominion  
21315 IH-10 West  
San Antonio, Texas 78257-1698  
(w/o enclosures)

Gunn GP, LLC  
Gunn Nissan, Ltd.  
227 Broadway Street  
San Antonio, Texas 78205-1923  
(w/o enclosures)

Grande Truck Center North  
P.O. Box 201210  
San Antonio, Texas 78220-8210  
(w/o enclosures)

Mr. Ken Batchelor  
Owner  
Ken Batchelor Cadillac  
11001 IH-10 West  
San Antonio, Texas 78230-1001  
(w/o enclosures)

Gunn Chevrolet, Ltd.  
12602 IH-35 North  
Live Oak, Texas 78233-3291  
(w/o enclosures)

Volkswagen of Alamo Heights  
1402 Northeast Loop 410  
San Antonio, Texas 78209-1513  
(w/o enclosures)

Marito Sports Cars, Inc.  
Ferrari of San Antonio  
15423 West IH-10  
San Antonio, Texas 78249  
(w/o enclosures)

Ancira Imports, LLC  
Ancira Fiat  
10739 IH-10 West  
San Antonio, Texas 78230-1648  
(w/o enclosures)

Mr. Clarence Kahlig  
President  
NPMI Management, Inc.  
9333 San Pedro Avenue  
San Antonio, Texas 78216-4425  
(w/o enclosures)

Cavender Motor Company  
Land Rover of San Antonio  
13660 West Interstate 10  
San Antonio, Texas 78249-2258  
(w/o enclosures)

Ms. Suzanne O'Neal  
General Manager  
Alamo BMW - Triumph  
25600 IH10 West  
Boerne, Texas 78006  
(w/o enclosures)

French Ellison Truck Center, Ltd.  
P.O. Box 200187  
San Antonio, Texas 78220-187  
(w/o enclosures)

Gunn Imports, Ltd.  
Gunn GP, LLC  
14610 West Interstate 10  
San Antonio, Texas 78249-3200  
(w/o enclosures)

American Honda  
1919 Torrance Boulevard  
Torrance, California 90501-2746  
(w/o enclosures)

Brasada Ford  
12300 San Pedro Avenue  
San Antonio, Texas 78216-2841  
(w/o enclosures)

Mr. Ernesto Ancira  
President  
P.O. Box 29719  
San Antonio, Texas 78229-719  
(w/o enclosures)

Judson Motors  
Attn: Tax Department  
755 East Mulberry Avenue, Suite 600  
San Antonio, Texas 78212-6013  
(w/o enclosures)

Kent Powersports, LP  
15664 IH-35 North  
Selma, Texas 78154-3816  
(w/o enclosures)

Cavender Buick of TX, Ltd.  
17811 San Pedro Avenue  
San Antonio, Texas 78232-1415  
(w/o enclosures)

Jordan Ford, Ltd.  
13010 IH-35 North  
Live Oak, Texas 78233-2644  
(w/o enclosures)

Ms. Diane C. Donoghue  
Controller  
8811 South IH-35  
San Antonio, Texas 78211-5700  
(w/o enclosures)

Mr. John Hiltabiddle  
Controller  
Rush Enterprises, Inc.  
P.O. Box 34630  
San Antonio, Texas 78265-4630  
(w/o enclosures)

San Antonio Auto Acquisitions, Inc.  
Attn: Tax Department  
11910 North IH-35  
San Antonio, Texas 78233-4200  
(w/o enclosures)

Ms. Karen Williams  
Nordic Imports 11, Ltd.  
1326 Northeast Loop 410  
San Antonio, Texas 78209-1512  
(w/o enclosures)

Overseas Parts Distributing  
Alamo Sports Car, Inc.  
25600 Interstate 10 West  
Boerne, Texas 78006-6505  
(w/o enclosures)

Mr. Charles L. Barrett  
President  
Barrett Jaguar  
15423 West Interstate 10  
San Antonio, Texas 78249-2242  
(w/o enclosures)

Mr. Clarence Kalig II  
CEO  
North Park Lexus of SA  
P.O. Box 790467  
San Antonio, Texas 78279-467  
(w/o enclosures)

Ms. Diane Donoghue  
Broadway Lone Star, Ltd.  
7242 San Pedro Avenue  
San Antonio, Texas 78216-6204  
(w/o enclosures)

Ms. Ann Marie  
Lone Star Dodge  
8811 Interstate Highway 35 South  
San Antonio, Texas 78211-5700  
(w/o enclosures)

North Park Lexus of SA  
611 Lockhill Selma Road  
San Antonio, Texas 78216-5041  
(w/o enclosures)

SBC International, LLC  
5730 Northwest Loop 410  
San Antonio, Texas 78238-2515  
(w/o enclosures)

Mr. Curtis C. Gunn  
CEO  
Geared Up, LLC  
227 Broadway Street  
San Antonio, Texas 78205-1923  
(w/o enclosures)

Gunn GP, LLC  
12526 IH-35 North  
Live Oak, Texas 78233-3205  
(w/o enclosures)

Mission Mitsubishi  
9800 San Pedro Avenue  
San Antonio, Texas 78216-4434  
(w/o enclosures)

Cavender Audi  
5730 Northwest Loop 410  
San Antonio, Texas 78238-2515  
(w/o enclosures)

Mr. Ronald W. Barnhill  
Director of Tax  
Maxwell - GM II, Inc.  
800 Gessner Road, Suite 500  
Houston, Texas 77024-4498  
(w/o enclosures)

Benson Motor Company, Inc.  
P.O. Box 460569  
San Antonio, Texas 78246-569  
(w/o enclosures)

Mr. Michael L. Kreager  
Kreager Law Firm  
7373 Broadway, Suite 500  
San Antonio, Texas 78209  
(w/o enclosures)

Mr. William B. Cavender  
CEO  
Cavender Cadillac  
P.O. Box 419  
San Antonio, Texas 78292-419  
(w/o enclosures)

Mr. Paul S. Kane  
SelecTrucks of San Antonio  
Freightliner of San Antonio, Ltd.  
P.O. Box 200410  
San Antonio, Texas 78220  
(w/o enclosures)