



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

March 6, 2014

Mr. James R. Evans, Jr.
Hargrove & Evans, L.L.P.
4425 MoPac South, Building 3, Suite 400
Austin, Texas 78735

OR2014-03839

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# 516265.

The Caldwell County Appraisal District (the "district"), which you represent, received a request for certified appraisal cards and any other documents regarding homestead exemptions for all properties in the name of two named individuals from a specified time period. You state you have released some of the requested information to the requestor. You claim that the submitted information is excepted from disclosure under sections 552.101 and 552.130 of the Government Code. You also state you have notified the real property owners of this request for information and of their right to submit arguments to this office as to why the submitted information should not be released. *See* Gov't Code § 552.304 (interested party may submit comments stating why information should or should not be released). We have considered the exceptions 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." *Id.* § 552.101. This section encompasses information protected by other statutes, such as section 22.27 of the Tax Code, which provides 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). You state Exhibit B-1 was furnished to the district by the owners of the property at issue in connection with the appraisal of the property. You state the information at issue “might not have been obtained under any promise of confidentiality.” You argue, however, the language of section 22.27(a) is written such that the requirement of a promise of confidentiality applies only to information voluntarily disclosed about sales prices. Therefore, you argue although the requested information may not have disclosed under a promise of confidentiality, the information is nonetheless confidential under section 22.27(a) because it is information submitted by the property owner in connection with the appraisal of property and does not consist of voluntarily disclosed sales price information. After considering your arguments and reviewing the statutory language, we agree the promise of confidentiality requirement in section 22.27(a) pertains only to voluntarily disclosed sales price information. Accordingly, based on your arguments and our review of the requested information, we find Exhibit B-1 is confidential under section 22.27(a) of the Tax Code and must be withheld under section 552.101 of the Government Code.¹

Section 552.101 of the Government Code also encompasses the doctrine of common-law privacy, which protects information that is (1) highly intimate or embarrassing, the publication of which would be highly objectionable to a reasonable person and (2) not of legitimate concern to the public. *Indus. Found. v. Tex. Indus. Accident Bd.*, 540 S.W.2d 668, 685 (Tex. 1976). To demonstrate the applicability of common-law privacy, both prongs of this test must be satisfied. *Id.* at 681-82. Types of information considered intimate and embarrassing by the Texas Supreme Court are delineated in *Industrial Foundation*. *Id.* at 683. Upon review, we find none of the information in Exhibit B-2 is highly intimate or embarrassing and not of legitimate public concern. Accordingly, the district may not withhold any of the information in Exhibit B-2 under section 552.101 of the Government Code in conjunction with common-law privacy.

¹As our ruling is dispositive for Exhibit B-1, we need not address your remaining arguments against disclosure of this information.

In summary, the district must withhold Exhibit B-1 under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. The district must release Exhibit B-2.

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.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,

A handwritten signature in black ink, appearing to read 'Sarah Casterline', with a large, stylized flourish at the end.

Sarah Casterline
Assistant Attorney General
Open Records Division

SEC/tch

Ref: ID# 516265

Enc. Submitted documents

c: Requestor
(w/o enclosures)