



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

October 3, 2014

Mr. James Evans, Jr.
Counsel for Cameron County Appraisal District
Hargrove & Evans, LLP
Building 3, Suite 400
4425 MoPac South
Austin, Texas 78735

OR2014-17648

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# 538283.

The Cameron County Appraisal District (the "district"), which you represent, received a request for (1) all data the district used to support a valuation the district proposed in a specified hearing, including the data the district will use for the requestor's upcoming hearing; and (2) all appraisals the district reviewed to determine the values of specified properties, including any reports, appraisals, and data the district reviewed, but did not use.¹ You state you have released some information. You claim portions of the submitted information are excepted from disclosure under sections 552.101 and 552.149 of the

¹We note the district sought and received clarification of the information requested. *See* Gov't Code § 552.222 (providing if request for information is unclear, governmental body may ask requestor to clarify request); *see also* *City of Dallas v. Abbott*, 304 S.W.3d 380, 387 (Tex. 2010) (if a governmental entity, acting in good faith, requests clarification or narrowing of an unclear or overbroad request for information, the ten-day period to request an attorney general ruling is measured from the date the request is clarified or narrowed).

Government Code. 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." 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). We understand the district is an "appraisal office" for purposes of section 22.27(a). You represent the sales information and other information you have marked was furnished to the district by a property owner in connection with the appraisal of property and was obtained under a promise of confidentiality. None of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Based on your representations and our review, we find the district must withhold the information you have marked under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.

Section 552.149 of the Government Code provides, in relevant part:

(a) Information 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 [the Act].

(b) Notwithstanding Subsection (a), the property owner or the owner's agent may, on request, obtain from the chief appraiser of the applicable appraisal district a copy of each item of information described by Section 41.461(a)(2), Tax Code, and a copy of each item of information that the chief appraiser

took into consideration but does not plan to introduce at the hearing on the protest. In addition, the property owner or agent may, on request, obtain from the chief appraiser comparable sales data from a reasonable number of sales that is relevant to any matter to be determined by the appraisal review board at the hearing on the property owner's protest. Information obtained under this subsection:

(1) remains confidential in the possession of the property owner or agent; and

(2) may not be disclosed or used for any purpose except as evidence or argument at the hearing on the protest.

Gov't Code § 552.149(a), (b). Section 552.149 applies only to counties that have a population of more than 50,000. *Id.* § 552.149(e). We note Cameron County has a population of more than 50,000. You state the information you have marked in the remaining information was obtained by the district from a multiple listing service. Upon review, we find the information at issue is generally confidential under section 552.149(a).

However, pursuant to section 552.149(b), a property owner or the owner's designated agent has a right of access to certain information that is otherwise confidential under section 552.149(a). You state the requestor represents several property owners in pending protests of the valuation of their properties by the district. Thus, the requestor may have a right of access to certain information under section 552.149(b).

As stated above, subsection (b) provides a property owner or the owner's agent a right of access to information described by section 41.461(a)(2) of the Tax Code, information the chief appraiser took into consideration during the appraisal but does not plan to introduce at the hearing on the protest, and comparable sales data from a reasonable number of sales that is relevant to the matter to be determined by the appraisal board. Although you state some of the information at issue may "be covered by the categories of information that would be subject to disclosure under section 552.149(b)[,]" you contend the district is not required to release any such information to this requestor because the requestor did not specifically request those categories of information. However, we find if any of the information at issue pertains to properties for which the district's valuation is under protest by the property owners the requestor represents, then to the extent such information is responsive to the request, the district must release each item of information described by section 41.461(a)(2) of the Tax Code, a copy of each item of information that the chief appraiser took into consideration but does not plan to introduce at the hearings on the protests, and comparable sales data from a reasonable number of sales that is relevant to any matter to be determined by the appraisal review board at the hearings on the property owners' protests. Conversely, if none of the information at issue pertains to property for which the district's valuation is

under protest by the requestor's clients, then the information at issue must be withheld under section 552.149(a) of the Government Code.

In summary, we find the district must withhold the information you have marked under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. To the extent the requestor does not have a right of access to the remaining information at issue under section 552.149(b) of the Government Code, the district must withhold the information you have marked in the remaining information under section 552.149(a) of the Government Code. The 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.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,



Lauren Dahlstein
Assistant Attorney General
Open Records Division

LMD/ds

Ref: ID# 538283

Enc. Submitted documents

c: Requestor
(w/o enclosures)