



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

December 2, 2014

Mr. David B. Tabor
Counsel for the Grayson Central Appraisal District
Shackleford, Melton & McKinley
3333 Lee Parkway, 10th Floor
Dallas, Texas 75219

OR2014-21779

Dear Mr. Tabor:

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# 545098.

The Grayson County Appraisal District (the "district"), which you represent, received a request for information pertaining to the district's business personal property tax file for 2014.¹ You state the district has released some information. You claim some of the requested information is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim and reviewed the submitted information.²

¹You state the district sought and received clarification of the request. *See* Gov't Code § 552.222(b) (providing that 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) (holding that when governmental entity, acting in good faith, requests clarification or narrowing of unclear or overbroad request for public information, ten-day period to request attorney general ruling is measured from date request is clarified or narrowed).

²We note you have submitted blank copies of the rendition statement forms. Although in this instance we can determine the extent to which this fungible information may be excepted from disclosure, we advise the district in the future to submit for review the information that it seeks to protect from disclosure and for which it seeks a ruling from this office. *See* Gov't Code §§ 552.301, .302.

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. Section 552.101 encompasses section 22.27 of the Tax Code, which 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.

(b) Information made confidential by this section may be disclosed:

...

(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information[.]

Tax Code § 22.27(a), (b)(2). We understand the district is an “appraisal office” for purposes of section 22.27(a) of the Tax Code. You state some of the telephone numbers associated with business personal property located in Grayson County (the “county”) for 2014 were derived from property owners’ confidential rendition statements provided to the district pursuant to section 22.27(a) of the Tax Code. You do not indicate any of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Thus, we must rule conditionally. To the extent the telephone numbers associated with business personal property located in the county for 2014 were derived from property owners’ confidential rendition statements provided to the district pursuant to section 22.27(a) of the Tax Code, the district must withhold the information at issue under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. To the extent the telephone numbers associated with business personal property located in the county for 2014 were not derived from property owners’ confidential rendition statements provided to the district pursuant to section 22.27(a) of the Tax Code, the district may not withhold the information at issue under

section 552.101 on that basis. In that instance, as you raise no other exceptions to disclosure, the district must release the information at issue.

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 that reads "Britni Fabian". The signature is written in a cursive, flowing style.

Britni Fabian
Assistant Attorney General
Open Records Division

BF/bhf

Ref: ID# 545098

Enc. Submitted documents

c: Requestor
(w/o enclosures)