



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

December 10, 2014

Mr. Joseph T. Longoria  
Counsel for Collin County Appraisal District  
Perdue Brandon Fielder Collins & Mott, L.L.P.  
1235 North Loop West, Suite 600  
Houston, Texas 77008

OR2014-22392

Dear Mr. Longoria:

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# 548257.

The Collin County Appraisal District (the "district"), which you represent, received a request for appraisal data cards and data submitted for 2014 ARB hearings for specified accounts. The district claims the requested information is excepted from disclosure under section 552.101 of the Government Code. We have considered the claimed exception 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 section 22.27(a) of the Tax Code, which reads as follows:

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,

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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.

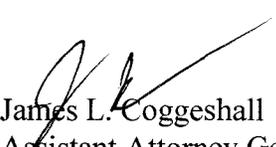
including income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential, are confidential and not open to public 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 state the submitted information consists of evaluation analyses that a property owner’s agent submitted during an administrative appeal before the Collin County Appraisal Review Board for property tax purposes under a promise of confidentiality. You explain this information is utilized by the district to prepare valuation models and to aid in determining appraised or market values for the appraisal roll. Further, you assert the exceptions to confidentiality in section 22.27(b) are not applicable. *See id.* § 22.27(b). Based on your representations and our review, we agree the submitted information is confidential under section 22.27(a) of the Tax Code, and the district must withhold it under section 552.101 of the Government Code on that ground.

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](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,

  
James L. Coggeshall  
Assistant Attorney General  
Open Records Division

JLC/cbz

Ref: ID# 548257

Enc. Submitted documents

c: Requestor  
(w/o enclosures)