



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

March 10, 2015

Ms. Judith A. Hargrove
Counsel for Victoria Central Appraisal District
Hargrove & Evans, L.L.P.
Building 3, Suite 400
4425 Mopac South
Austin, Texas 78735

OR2015-04551

Dear Ms. Hargrove:

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# 557881.

The Victoria Central Appraisal District (the "district"), which you represent, received a request for "comp sales grids" used or created by the district for hearings or protest processes in 2014 relating to specified improvement classes.¹ You claim the submitted information is excepted from disclosure under sections 552.101 and 552.149 of the Government Code. We have considered the exceptions you claim and reviewed the submitted representative sample of information.²

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:

¹We note the requestor clarified his request. *See* Gov't Code § 552.222(b) (stating if information requested is unclear to governmental body or if large amount of information has been requested, governmental body may ask requestor to clarify or narrow request, but may not inquire into purpose for which information will be used).

²We 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 that those records contain substantially different types of information than that submitted to this office.

(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 explain Exhibit B consists of a survey submitted to your office by the buyers or sellers of real property concerning the sale of their property. The survey indicates to the seller that the information submitted to the district is confidential. You state none of the exceptions to confidentiality in section 22.27(b) apply. Based on these representations and our review, we conclude the information submitted as Exhibit B 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.

Section 552.149 of the Government Code provides:

(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[.]

Gov’t Code § 552.149(a)–(b). The Eighty-second Texas Legislature amended section 552.149 to limit the applicability of subsections 552.149(a) and (b) to those counties

having a population of 50,000 or more. *Id.* § 552.149(e). We note Victoria County has a population of 50,000 or more. In this instance, you state the information you have submitted as Exhibits C and D relates to real property sales and was provided to the district by private entities. You state this information does not contain information to which the requestor has a right of access pursuant to section 552.149(b). *See id.* § 552.149(b). Accordingly, based on your representations and our review, we conclude the district must withhold the information submitted as Exhibits C and D under section 552.149(a) of the Government Code.

In summary, the district must withhold the information submitted as Exhibit B under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code. The district must withhold the information submitted as Exhibits C and D under section 552.149 of the Government Code.

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,



Paige Thompson
Assistant Attorney General
Open Records Division

PT/dls

Ref: ID# 557881

Enc. Submitted documents

c: Requestor
(w/o enclosures)