



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

June 10, 2015

Mr. James R. Evans, Jr.  
Counsel for the Pecos County Appraisal District  
Hargrove & Evans, L.L.P.  
Building 3, Suite 400  
4425 Mopac South  
Austin, Texas 78735

OR2015-11445

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# 566768.

The Pecos County Appraisal District (the "district"), which you represent, received a request for tax renditions filed by Kinder Morgan Inc. ("Kinder Morgan"), for the tax years of 2003 through 2014. You claim the submitted information is excepted from disclosure under sections 552.101 and 552.110 of the Government Code. You also state you have notified the companies Kinder Morgan and Pickett & Co., Inc., of the request for information and of their right to submit arguments to this office as to why the information at issue should not be released. *See* Gov't Code §§ 552.304 (providing that interested party may submit comments stating why information should or should not be released), .305(d); *see also* Open Records Decision No. 542 (1990) (statutory predecessor to section 552.305 permits governmental body to rely on interested third party to raise and explain applicability of exception in the Act in certain circumstances). We have received comments from Kinder Morgan. We have considered the submitted arguments 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, such as section 22.27 of the Tax Code, which states 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.

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

...

(8) to an employee or agent of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district[.]

Tax Code § 22.27(a), (b)(8). We understand the district is an “appraisal office” for purposes of section 22.27(a). You state the submitted information was furnished to the district and to the district’s outside appraiser by Kinder Morgan in connection with the appraisal of Kinder Morgan’s oil and gas properties. You further state that the district and the district’s outside appraiser promised Kinder Morgan confidentiality. Thus, we find section 22.27(a) of the Tax Code is applicable to the submitted information. However, the requestor asserts a right of access to the submitted information under section 22.27(b)(8) of the Tax Code, and indicates his employer, the Iraan-Sheffield Independent School District (“Iraan-Sheffield I.S.D.”), is responsible for auditing, monitoring, or reviewing the operations of the district. You inform us “[t]he requestor has cited no law, rule, decision, agreement, or any other authority supporting his assertion that Iraan-Sheffield I.S.D. is somehow responsible for conducting such activities” and you state the district is “not aware that Iraan-Sheffield I.S.D. has those responsibilities.” We find, because Iraan-Sheffield I.S.D. has provided no information showing it is responsible for auditing, monitoring, or reviewing the operations of the district, Iraan-Sheffield I.S.D. has not demonstrated the applicability of section 22.27(b)(8). Therefore, we find the requestor does not have a right of access under section 22.27(b)(8). Accordingly, based on the district’s representations and our review, the submitted information is confidential under section 22.27(a) of the Tax Code and must be withheld under section 552.101 of the Government Code.<sup>1</sup>

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<sup>1</sup>As our ruling is dispositive, we need not address the remaining arguments against disclosure of the submitted information.

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,



Rustam Abedinzadeh  
Assistant Attorney General  
Open Records Division

RA/dls

Ref: ID# 566768

Enc. Submitted documents

c: Requestor  
(w/o enclosures)

Kinder Morgan  
c/o Mr. Mark C. Rodriguez  
Vinson & Elkins, L.L.P.  
1001 Fannin Street, Suite 2500  
Houston, Texas 77002  
(w/o enclosures)

Pickett & Co., Inc.  
4464 Sigma Road  
Dallas, Texas 75244-4501  
(w/o enclosures)