



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

July 23, 2015

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

OR2015-15020

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# 572644.

The Cameron County Appraisal District (the "district"), which you represent, received a request for any copies of appraised or assessed values for two named individuals pertaining to a specified property during a specified time period. You state you have released some of the requested information to the requestor. You claim that the submitted information is excepted from disclosure under section 552.101 of the Government Code.¹ We have considered the exception you claim and reviewed the submitted information.

Initially, we note the submitted information may have been the subject of a previous request for information, as a result of which this office issued Open Records Letter No. 2015-11404 (2015). In that ruling, we determined, in part, the district must withhold the information it indicated under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. We have no indication there has been any change in the law, facts, or circumstances on which the previous ruling was based. Accordingly, to the

¹We note the district did not comply with section 552.301 of the Government Code in requesting this decision. *See* Gov't Code § 552.301(b). Nevertheless, because section 552.101 of the Government Code can provide a compelling reason to overcome the presumption of openness, we will consider your claim under section 552.101 for the submitted information. *See id.* §§ 552.007, .302, .352.

extent the submitted information is identical to the information previously requested and ruled upon by this office, we conclude the district must rely on Open Records Letter No. 2015-11404 as a previous determination and withhold the identical information in accordance with that ruling. *See* Open Records Decision No. 673 (2001) (so long as law, facts, and circumstances on which prior ruling was based have not changed, first type of previous determination exists where requested information is precisely same information as was addressed in prior attorney general ruling, ruling is addressed to same governmental body, and ruling concludes that information is or is not excepted from disclosure). To the extent the submitted information was not previously requested and ruled upon by this office, we will address your argument against its disclosure.

Section 552.101 of the Government Code excepts from disclosure “information considered to be confidential by law, either constitutional, statutory, or by judicial decision.” *Id.* § 552.101. This section encompasses information protected by other statutes, such as section 22.27 of the Tax Code, which provides 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.

Tax Code § 22.27(a). You state the submitted information was furnished to the district by the owners of the property at issue in connection with the appraisal of the property. You indicate the information at issue may not have been obtained under any promise of confidentiality. However, you argue the language of section 22.27(a) is written such that the requirement of a promise of confidentiality applies only to information voluntarily disclosed about sales prices. Therefore, you argue although the requested information may not have been disclosed under a promise of confidentiality, the information is nonetheless confidential under section 22.27(a) because it is information submitted by the property owner in connection with the appraisal of property and does not consist of voluntarily disclosed sales price information. After considering your arguments and reviewing the statutory language, we agree the promise of confidentiality requirement in section 22.27(a) pertains only to voluntarily disclosed sales price information. Accordingly, based on your arguments and

our review of the requested information, we find 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.

In summary, to the extent the submitted information is identical to the information previously requested and ruled upon by this office, the district must rely on Open Records Letter No. 2015-11404 as a previous determination and withhold the identical information in accordance with that ruling. The district must withhold any remaining information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax 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,



Lee Seidlits
Assistant Attorney General
Open Records Division

CLS/som

Ref: ID# 572644

Enc. Submitted documents

c: Requestor
(w/o enclosures)