



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

August 20, 2015

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

OR2015-17326

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# 576250.

The Wood County Appraisal District (the "district"), which you represent, received a request for the 2015 preliminary mineral tax appraisal roll. You claim the submitted information is excepted from disclosure under sections 552.101, 552.110, and 552.149 of the Government Code. Additionally, you state release of the submitted information may implicate the proprietary interests of Pritchard & Abbott, Inc. ("P&A"). Accordingly, you state the district notified P&A of the request for information and of its right to submit arguments to this office as to why the information at issue should not be released. *See* Gov't Code § 552.305(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 P&A. We have considered the submitted arguments and reviewed the submitted representative sample of information.¹

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision."

¹We 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.

Gov't Code § 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 indicate the district is an "appraisal office" for purposes of section 22.27(a). You state, and P&A agrees, the information at issue consists of real property reports and other information furnished to the appraisal office by property owners in connection with the appraisal of property. You indicate none of the exceptions in section 22.27(b) apply in this instance. Based on your representations, we find the information you have marked in Exhibit B is confidential under section 22.27(a) and must be withheld under section 552.101 of the Government Code.² *See* Open Records Decision No. 387 (1983) (stating, among other things, names and addresses of owners and ownership interest of each owner contained in division orders of wells and leases provided to appraisal district under promise of confidentiality are confidential pursuant to section 22.27 of the Tax Code).

The district and P&A assert the remaining information is excepted from disclosure under section 552.149 of the Government Code, which provides, in relevant part:

(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].

Gov't Code § 552.149(a). Section 552.149 applies only to counties that have a population of more than 50,000. *Id.* § 552.149(e). We note Wood County has a population of less

²As our ruling is dispositive, we need not address the district's or P&A's remaining arguments against disclosure for this information.

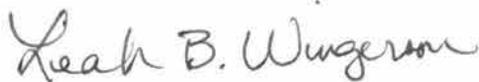
than 50,000. Consequently, section 552.149 is not applicable to the remaining information and the district may not withhold any of it on that basis.

In summary, the district must withhold the information you have marked under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. The district must release the remaining 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, 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 cursive script that reads "Leah B. Wingerson".

Leah B. Wingerson
Assistant Attorney General
Open Records Division

LBW/bhf

Ref: ID# 576250

Enc. Submitted documents

c: Requestor
(w/o enclosures)