



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

September 29, 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

OR2015-20380

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# 581210.

The Cameron County Appraisal District (the "district"), which you represent, received a request for information related to a specified property. You state you have or will release some information. 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 information you have submitted.

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. Section 22.27 of the Tax Code provides the following:

- (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 state Exhibit B-2 was provided to the district by the owners of properties, who lease their land for agricultural purposes, pursuant to section 22.27(a) in connection with an appraisal of the properties at issue. We have no indication the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Based on your representations and our review, we conclude the district must withhold Exhibit B-2 under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.

Section 552.149 of the Government Code provides, in relevant part, the following:

(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 Cameron County has a population of 50,000 or more. You state Exhibit B-1 consists of real property sales information and was obtained by the district from multiple listing services, appraisers, or brokers. Upon review, we find Exhibit B-1 is confidential under section 552.149(a). You also state the requestor has no right of access to the information under section 552.149(b). *See id.* § 552.149(b). Thus, we find the district must withhold Exhibit B-1 under section 552.149(a) of the Government Code.

In summary, the district must withhold Exhibit B-2 under section 552.101 in conjunction with section 22.27 of the Tax Code. The district must withhold Exhibit B-1 under section 552.149.

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,



Melanie J. Villars  
Assistant Attorney General  
Open Records Division

MJV/bhf

Ref: ID# 581210

Enc. Submitted documents

c: Requestor  
(w/o enclosures)