



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

November 2, 2015

Mr. James R. Evans, Jr.  
Counsel for the Rusk County Appraisal District  
Hargrove & Evans, LLP  
4425 Mopac South  
Austin, Texas 78735

OR2015-22943

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# 585364.

The Rusk County Appraisal District (the "district"), which you represent, received a request for affidavits filed by Luminant Generation Company, L.L.C. ("Luminant"), regarding property appraisals for specified years, specified correspondence involving Luminant, and all lawsuits filed by Luminant against the district since a specified year. You state you will release some information. You claim the submitted information is excepted from disclosure under sections 552.101 and 552.110 of the Government Code. Additionally, you claim release of this information may implicate the proprietary interests of Luminant. You state, and provide documentation showing, you notified Luminant of the district's receipt of the request for information and of its right to submit arguments to this office as to why the requested information should not be released. *See* Gov't Code § 552.305(d); *see also* Open Records Decision No. 542 at 3 (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 Luminant. We have considered the exceptions claimed 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. Section 22.27(a) of the Tax Code provides the following:

Rendition statements, real and personal property reports, attachments to those statements and reports, and other information the owner of property provides

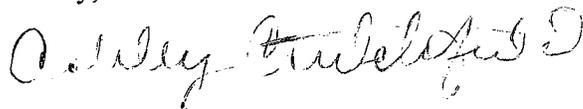
to the appraisal office in connection with the appraisal of the property, including income and expense information related to a property tiled with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a 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 the submitted information consists of affidavits and rendition statements, which are attached to the affidavits, filed by the property owner with the district in connection with the appraisal of the property pursuant to section 22.27(a). *See id.* There is no indication that the exceptions in section 22.27(b) apply. Upon review, we conclude the submitted information is confidential under section 22.27(a). Thus, the district must withhold the submitted information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.<sup>1</sup>

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,



Ashley Crutchfield  
Assistant Attorney General  
Open Records Division

AC/dls

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

Ref: ID# 585364

Enc. Submitted documents

c: Requestor  
(w/o enclosures)

Luminant Generation Company, L.L.C.  
c/o Mr. Sam Megally  
1717 Main Street, Suite 2800  
Dallas, Texas 75201  
(w/o enclosures)