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ATTORNEY GENERAL OF TEXAS

November 6, 2015

Mr. A. Dylan Wood
Counsel for the Robertson County Appraisal District
Perdue Brandon Fielder Collins & Mott, L.L.P.
3301 Northland Drive, Suite 505
Austin, Texas 78731

OR2015-23360

Dear Mr. Wood:

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# 586214.

The Robertson County Appraisal District (the "district") received a request for four categories of tax and appraisal information regarding the Oak Grove Power Plant and involving Luminant. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code. You also notified Energy Future Holdings of the request for information and the company's right to submit arguments to this office as to why the submitted information 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 Act in certain circumstances). We have considered the exception you claim and reviewed the submitted representative sample of information.¹ We have also received and considered comments from an attorney for Oak Grove Management Company, L.L.C. *See* Gov't Code § 552.305.

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 that those records contain substantially different types of information than that submitted to this office.

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 section 22.27(a) of the Tax Code, which reads as follows:

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 the information in Exhibit B-1 consists of confidential rendition information that the property owner at issue provided to the district in connection with the appraisal of the owner’s property pursuant to section 22.27(a). *See id.* You also state the information in Exhibit B-2 was provided by the property owner and consists of evidence submitted by the property owner submitted for a Robertson County Appraisal Review Board hearing. Thus, we understand you to contend the information at issue consists of “other information the owner of property provides to the appraisal office in connection with the appraisal of the property.” There is 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 agree 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 on that ground.²

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/>

²As our ruling is dispositive, we need not address the remaining arguments against disclosure.

[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,



Britni Ramirez
Assistant Attorney General
Open Records Division

BR/bhf

Ref: ID# 586214

Enc. Submitted documents

c: Requestor
(w/o enclosures)

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