



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

December 7, 2015

Mr. Ryan L. James
Counsel for the Cherokee County Tax Assessor-Collector
McCreary Veselka Bragg & Allen, P.C.
700 Jeffrey Way, Suite 100
Round Rock, Texas 78665

OR2015-25507

Dear Mr. James:

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# 589661.

The Cherokee County Tax Assessor-Collector (the "county"), which you represent, received a request for "collections data, containing the taxing jurisdictions and tax amounts for each property" in Cherokee County for 2015. You claim the some of the requested information is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim 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." Gov't

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.

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.

(b) Information made confidential by this section may be disclosed:

...

(6) if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain;

Tax Code § 22.27(a), (b)(6). You inform us the information at issue is derived from a public appraisal roll. Furthermore, you assert, and we agree, the information at issue is subject to section 22.27(b)(6) of the Tax Code and is not confidential pursuant to section 22.27(a). *See* Open Records Decision No. 347 at 6 (1982) (subsection 22.27(b)(6) expressly permits disclosure of information which, while confidential in rendition statement, is also required to be in public appraisal roll). Accordingly, the county may not withhold the information at issue under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. As you raise no other exceptions against disclosure, the county must release the submitted 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,



Joseph Keeney
Assistant Attorney General
Open Records Division

JDK/dls

Ref: ID# 589661

Enc. Submitted documents

c: Requestor
(w/o enclosures)