



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

December 11, 2015

Mr. Kirk Swinney
Counsel for the Eastland County Appraisal District
McCreary, Veselka, Bragg & Allen, P.C.
700 Jeffrey Way, Suite 100
Round Rock, Texas 78665

OR2015-26057

Dear Mr. Swinney:

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# 590380.

The Eastland County Appraisal District (the "district"), which you represent, received a request for the district's 2015 certified appraisal roll for all property. You state you have released some information to the requestor. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code.¹ We have considered the exception you claim and reviewed the submitted representative sample of information.²

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

¹You acknowledge, and we agree, the district did not comply with the requirements of section 552.301 of the Government Code. *See* Gov't Code § 552.301(b), (e). Nonetheless, because section 552.101 of the Government Code is a mandatory exception that can provide a compelling reason to overcome the presumption of openness caused by a failure to comply with section 552.301, we will consider the district's claim. *See id.* §§ 552.007, .302.

²We 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.

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 indicate the district is an “appraisal office” for purposes of section 22.27(a). You state the submitted information was provided to the district in connection with the appraisal of property and under a promise of confidentiality. You inform us this information is required to be included in public appraisal rolls pursuant to certain provisions in the Tax Code and Texas Administrative Code. *See* Tax Code §§ 25.03(a) (property shall be described in the appraisal records with sufficient certainty to identify it), .12(a) (except as provided by subsection (b), each mineral interest shall be listed in the name of the owner of the interest), .20 (a taxing unit shall have reasonable access to the appraisal records at any time), .22 (the completed appraisal records shall be submitted to the appraisal review board for review and determination of protests); 34 T.A.C. §§ 9.3001(b)(1) (appraisal cards shall contain the legal description of the land), .3009 (appraisal district offices shall develop and maintain an alphabetical index of property owners containing the named of the owner and the account number of the property), .3014 (appraisal district offices shall develop and maintain a system of property identification and description). Thus, we find 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 the rendition statement, is also required to be in public appraisal roll). Accordingly, the district may not withhold any of the submitted information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. As you raise no further exceptions to disclosure, the district 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,

A handwritten signature in black ink, appearing to read 'Kenny Moreland', with a stylized flourish at the end.

Kenny Moreland
Assistant Attorney General
Open Records Division

KJM/som

Ref: ID# 590380

Enc. Submitted documents

c: Requestor
(w/o enclosures)