



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

January 4, 2016

Mr. O. Charles Buenger
Counsel for Limestone County Appraisal District
Buenger & Associates
3203 Robinson Drive
Waco, Texas 76706

OR2016-00096

Dear Mr Buenger:

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# 592827.

The Limestone County Appraisal District (the "district"), which you represent, received one request for the 2015 mineral appraisal roll and a second request from a different requestor for the 2015 "tax rates with breakdown between M&O and I&S" and the 2015 certified appraisal roll export files. The district claims the requested information is excepted from disclosure under section 552.101 of the Government Code. We have considered the claimed exception and reviewed the submitted representative sample of information.

Initially, we note the district submitted portions of an appraisal roll, but no other information responsive to the second request. Thus, we find the submitted information is not representative of the other types of information to which the second requestor seeks access. Please be advised, this open records letter ruling applies only to the type of information you have submitted for our review. This ruling does not authorize the district to withhold any information that is substantially different from the type of information you submitted to this office. *See* Gov't Code § 552.302. Accordingly, to the extent any information responsive to the remainder of the request for information existed in the possession of the district when it received the request, we assume the district has released that information to the requestor. *See* Open Records Decision No. 664 (2000) (if governmental body concludes that no exceptions apply to requested information, it must release information as soon as possible).

If the district has not released any such information, it must do so at this time. *See* Gov't Code §§ 552.301(a), .302.

Section 552.101 of the Government Code excepts from disclosure “information considered to be confidential by law, either constitutional, statutory, or by judicial decision.” *Id.* § 552.101. This section encompasses section 22.27 of the Tax Code, which provides, in pertinent part, 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.

(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[.]

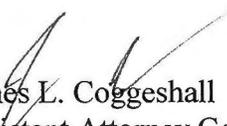
Tax Code § 22.27(a), (b)(6). You indicate the district is an “appraisal office” for purposes of section 22.27(a). Nevertheless, we understand the district is required to include the submitted information in public appraisal rolls. *See* Tax Code §§ 25.03(a) (property shall be described in the appraisal 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 submitted

information 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 the submitted information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code but, instead, must release it.

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,



James L. Coggeshall
Assistant Attorney General
Open Records Division

JLC/bhf

Ref: ID# 592827

Enc. Submitted documents

c: 2 Requestors
(w/o enclosures)