



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

April 29, 2015

Mr. Kirk Swinney
Counsel For Navarro Central Appraisal District
McCreary, Veselka, Bragg & Allen, P.C.
700 Jeffrey Way, Suite 100
Round Rock, Texas 78665

OR2015-08338

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# 561784.

The Navarro Central Appraisal District (the "district"), which you represent, received a request for the property tax exemption application for the Mary Peterson Child Care Center (the "center"). You claim the submitted information is excepted from disclosure under sections 552.101 and 552.102 of the Government Code.¹ Additionally, you state release of the submitted information may implicate the proprietary interests of the center. Accordingly, you state you notified the center of the request for information and of its right to submit arguments to this office as to why the information at issue 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 the Act in certain circumstances). We have considered the submitted arguments 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. Section 552.101 encompasses section 22.27 of the Tax Code, which provides the following:

¹Although you do not raise section 552.101 of the Government Code in your briefing to this office, we understand you to raise this exception based on your arguments.

(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:

...

(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information[.]

Tax Code § 22.27(a), (b)(2). You raise section 22.27 of the Tax Code for the submitted information. We understand the district is an “appraisal office” for purposes of section 22.27(a) and the submitted information was provided by the property owner to the district for the purpose of obtaining a property-tax exemption. 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. Based on your representations and our review of the submitted information, we find 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.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.

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

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,



Kristi L. Godden
Assistant Attorney General
Open Records Division

KLK/cz

Ref: ID# 561784

Enc. Submitted documents

c: Requestor
(w/o enclosures)

Ms. Joan Thompson
Mary Peterson Child Care Center
P.O. Box 572
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(w/o enclosures)