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ATTORNEY GENERAL OF TEXAS

October 21, 2015

Mr. Joseph T. Longoria
Counsel for Collin Central Appraisal District
Perdue Brandon Fielder Collins & Mott, L.L.P.
1235 North Loop West, Suite 600
Houston, Texas 77008

OR2015-22057

Dear Mr. Longoria:

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# 584440.

The Collin Central Appraisal District (the "district"), which you represent, received a request for the "23 comparables used by the [district] in case ID: 2015-13348." You state you have released some information to the requestor. You claim the submitted information is excepted from disclosure under sections 552.101 and 552.149 of the Government Code. We have considered the exceptions you claim 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:

- (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

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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 a portion of the submitted information was provided to the district by property owners in connection with the appraisal of the owners’ properties. You explain the price information at issue was submitted under a promise of confidentiality. You indicate none of the exceptions in section 22.27(b) apply in this instance. Based on your representations and our review, we conclude the district must withhold the information at issue under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.

Section 552.149 of the Government Code provides, in relevant part:

(a) Information relating to real property sales prices, descriptions, characteristics, and other related information received from a private entity by the comptroller or the chief appraiser of an appraisal district under Chapter 6, Tax Code, is excepted from the requirements of [the Act].

(b) Notwithstanding Subsection (a), the property owner or the owner’s agent may, on request, obtain from the chief appraiser of the applicable appraisal district a copy of each item of information described by Section 41.461(a)(2), Tax Code, and a copy of each item of information that the chief appraiser took into consideration but does not plan to introduce at the hearing on the protest. In addition, the property owner or agent may, on request, obtain from the chief appraiser comparable sales data from a reasonable number of sales that is relevant to any matter to be determined by the appraisal review board at the hearing on the property owner’s protest[.]

Gov’t Code § 552.149(a)-(b). Subsections 552.149(a) and (b) are limited to those counties having a population of 50,000 or more. *Id.* § 552.149(e). We understand Collin County has a population of 50,000 or more. You state the remaining information consists of information related to real property sales, descriptions, and characteristics, and it was obtained from private entities. You indicate the remaining information does not contain information to which the requestor has a right of access pursuant to section 552.149(b). *See id.* § 552.149(b). Based on your representations and our review, we find the district must withhold the remaining information under section 552.149(a) of the Government Code.

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In summary, the district must withhold the information at issue under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. The district must withhold the remaining information under section 552.149(a) of the Government Code.

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,



Cristian Rosas-Grillet
Assistant Attorney General
Open Records Division

CRG/cbz

Ref: ID# 584440

Enc. Submitted documents

c: Requestor
(w/o enclosures)