



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

August 30, 2016

Mr. Kyle Dickson
Counsel for the Robertson County Appraisal District
Perdue Brandon Fielder Collins & Mott, L.L.P.
3301 Northland Drive, Suite 505
Austin, Texas 78731

OR2016-19624

Dear Mr. Dickson:

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# 624570.

The Robertson County Appraisal District (the "district"), which you represent, received a request for information pertaining to the Oak Grove power plant and Luminant. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code. You also state release of this information may implicate the interests of a third party. Accordingly, you state, and provide documentation showing, you notified Energy Future Holdings of the request for information and of its right to submit arguments to this office as to why the submitted information 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 received comments from a legal representative of Oak Grove Management Company, L.L.C. We have considered the submitted arguments and reviewed the submitted information. *See id.* § 552.304 (interested party may submit comments stating why information should or should not be released).

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. This section encompasses section 22.27(a) of the Tax Code, which reads as follows:

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.

Tax Code § 22.27(a). We understand the district is an “appraisal office” for purposes of section 22.27(a). You state the information in Exhibit B consists of confidential rendition information that the property owner at issue provided to the district or its outside appraisal firm in connection with the appraisal of the owner’s property pursuant to section 22.27(a). *See id.* There is no indication the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Based on your representations and our review, we agree the submitted information is confidential under section 22.27(a) of the Tax Code. Accordingly, 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.¹

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,



Kieran Hillis
Assistant Attorney General
Open Records Division

KH/akg

¹As our ruling is dispositive, we need not address the remaining arguments against disclosure.

Ref: ID# 624570

Enc. Submitted documents

c: Requestor
(w/o enclosures)

2 Third Parties
(w/o enclosures)