



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

October 21, 2016

Mr. James R. Evans, Jr.
Counsel for the Washington County Appraisal District
Hargrove & Evans, LLP
4425 Mopac South, Building 3, Suite 400
Austin, Texas 78735

OR2016-23725

Dear Mr. Evans:

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# 631297.

The Washington County Appraisal District (the "district"), which you represent, received a request for the identities of property owners whose property receives special valuation as wildlife management property. 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

¹We note, and you acknowledge, the district failed to comply with section 552.301 of the Government Code in requesting a ruling; however, section 552.101 of the Government Code is a mandatory exception that constitutes a compelling reason to withhold information sufficient to overcome the presumption of openness caused by a failure to comply with section 552.301. *See* Gov't Code §§ 552.007, .301, .302, .352. Accordingly, we will consider the district's argument under section 552.101.

²We assume that 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 that those records contain substantially different types of information than that submitted to this office.

Section 552.101 of the Government Code exempts from disclosure “information considered to be confidential by law, either constitutional, statutory, or by judicial decision.” Gov’t 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[.]

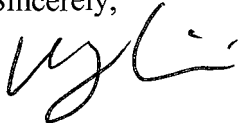
Tax Code § 22.27(a), (b)(6). We understand the district is an “appraisal office” for purposes of section 22.27(a). You assert the information the district seeks to withhold consists of information derived from applications and management plans submitted to the district by the owners of the properties at issue. *See* Tax Code §§ 23.51(1) (defining “Qualified open-space land”), (7) (defining “Wildlife management”), 23.521 (comptroller by rule shall adopt standards developed by the Texas Parks and Wildlife Department for qualification of land for approval based on wildlife management use); 34 T.A.C. § 9.2004. However, upon review, we find the information you have marked is required to be included in public appraisal rolls pursuant to section 9.3012 of title 34 of the Texas Administrative Code. *See* Tax Code § 23.52(d) (comptroller by rule shall develop and distribute to each appraisal office appraisal manuals setting forth method of appraising qualified open-space land); 34 T.A.C. § 9.3012(a) (open-space land valuation lists shall be made available to the public), (b)(1)-(4) (appraisal records shall contain the name of at least one owner, the account number of the property, the legal description of the real property, and the acreage of the property). Thus, we find the information you have marked 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 information you have marked 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 submitted information must be released.

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

Ref: ID# 631297

Enc. Submitted documents

c: Requestor
(w/o enclosures)