



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

January 17, 2017

Ms. Elizabeth Conry Davidson
Counsel for the Bexar Appraisal District
Attorney at Law
926 Chulie Drive
San Antonio, Texas 78216

OR2017-01053

Dear Ms. Davidson:

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# 641627.

The Bexar Appraisal District (the "district") received a request for information related to comparison properties used to derive the appraised value of a specified property. 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. This section encompasses information protected by other statutes, such as section 22.27 of the Tax Code, which states 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.

Tax Code § 22.27(a). You argue the submitted information is confidential under section 22.27(a). You state the district is an appraisal office for purposes of section 22.27. You state the submitted documents were “generated using information obtained from property owners under a promise of confidentiality.” However, you do not inform us which portions of the submitted information were provided by property owners in connection with the appraisal of property. You also do not inform us any of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Thus, to the extent any of the submitted information was furnished to the district by property owners in connection with the appraisal of property, we find the information is confidential under section 22.27(a) of the Tax Code and must be withheld under section 552.101 of the Government Code. However, to the extent the submitted information was not furnished by property owners in connection with the appraisal of property, the information is not confidential under section 22.27(a) of the Tax Code and may not be withheld under section 552.101 of the Government Code on that basis.

Next, you claim section 552.149 of the Government Code for any remaining information. Section 552.149 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 note Bexar County has a

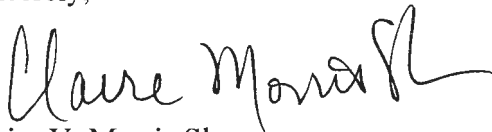
population of 50,000 or more. You state any remaining information “includes documents containing information relating to real property sales prices, descriptions, characteristics, and other related information received from a private entity.” You state the requestor is not an owner or an agent of an owner of the property at issue and you inform us there is no pending protest before the Bexar Appraisal Review Board. Therefore, we find to the extent any remaining information relates to real property sales and was provided to the district by private entities, it must be withheld under section 552.149(a) of the Government Code. However, to the extent any remaining information does not relate to real property sales or was not provided to the district by private entities, it may not be withheld under section 552.149 of the Government Code.

In summary, to the extent any of submitted information was furnished to the district by property owners in connection with the appraisal of property, the district must withhold that information under section 552.101 in conjunction with section 22.27(a) of the Tax Code. To the extent any remaining information relates to real property sales and was provided to the district by private entities, the district must withhold that information under section 552.149(a) of the Government Code. Any remaining 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,



Claire V. Morris Sloan
Assistant Attorney General
Open Records Division

CVMS/som

Ref: ID# 641627

c: Requestor