



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

July 20, 2017

Mr. Kirk Swinney
Counsel for McLennan County Appraisal District
McCreary Veselka Bragg & Allen, P.C.
700 Jeffrey Way, Suite 100
Round Rock, Texas 78664-2425

OR2017-16300

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# 667558.

The McLennan County Appraisal District (the "district"), which you represent, received a request for information pertaining to specified accounts. The district states it has provided some of the requested information to the requestor, but claims some of the submitted information is excepted from disclosure under sections 552.101 and 552.149 of the Government Code.¹ We have considered the claimed exceptions 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(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

¹We understand the district to raise section 552.101 based on its arguments.

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). The district informs us the submitted information consists of a Before Sales Ratio Report and an After Sales Ratio Report for Waco and Crawford Independent School Districts. The district asserts these reports contain sales price information that was derived from responses from property owners to inquiries by the district regarding appraisals of the properties at issue. The district states it promised the property owners at issue that it would keep such information confidential. Based on these representations, we agree the district must withhold this information, which it has indicated, under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.

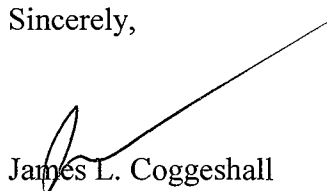
Section 552.149(a) of the Government Code provides, “[i]nformation relating to real property sales prices, descriptions, characteristics, and other related information received from a private entity by the comptroller or the chief appraiser of an appraisal district under Chapter 6, Tax Code, is excepted from the requirements of [the Act].” Gov’t Code § 552.149(a). Section 552.149(a) is limited to counties having a population of 50,000 or more. *Id.* § 552.149(e). We understand McLennan County has a population of 50,000 or more. The district asserts the submitted reports also contain sales price information that was derived from multiple listing services. There is no indication the requestor has a right of access to this information pursuant to section 552.149(b). *See* Gov’t Code § 552.149(b). Based on these representations, we agree the district must withhold this information, which it has indicated, under section 552.149(a) of the Government Code.

To conclude, the district must withhold the information it has indicated under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code. The district must also withhold the information it has indicated under section 552.149 of the Government Code. The district must release the remaining information.

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,



James L. Coggeshall
Assistant Attorney General
Open Records Division

JLC/bw

Ref: ID# 667558

Enc. Submitted documents

c: Requestor
(w/o enclosures)