



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

August 21, 2017

Ms. Julie P. Doshier
Counsel for the Kaufman County Appraisal District
Nichols, Jackson, Dillard, Hager & Smith, LLP
500 North Akard Street, Suite 1800
Dallas, Texas 75201

OR2017-18965

Dear Ms. Doshier:

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# 672087 (Ref. No. 87166).

The Kaufman County Appraisal District (the "district"), which you represent, received a request for four categories of information pertaining to individuals who have filed a specified form with the district. You claim some of the submitted information is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim and reviewed the submitted representative sample of information.¹

Section 552.101 of the Government Code excepts from public disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. Section 552.101 encompasses information protected by other statutes. Section 25.025 of the Tax Code states, in pertinent part:

¹We 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.

(b) Information in appraisal records under Section 25.02 is confidential and is available only for the official use of the appraisal district, this state, the comptroller, and taxing units and political subdivisions of this state if:

(1) the information identifies the home address of a named individual to whom this section applies; and

(2) the individual chooses to restrict public access to the information on the form prescribed for that purpose by the comptroller under Section 5.07.

(c) A choice made under Subsection (b) remains valid until rescinded in writing by the individual.

(d) This section does not prohibit the public disclosure of information in appraisal records that identifies property according to an address if the information does not identify an individual who has made an election under Subsection (b) in connection with the individual's address.

Tax Code § 25.025(b)-(d). Section 25.025(a) sets forth certain categories of individuals who are authorized to make an election of confidentiality pursuant to section 25.025(b). *See* Act of May 9, 2017, 85th Leg., R.S., ch. 41, § 7, 2017 Tex. Sess. Laws 102, 104 (to be codified as an amendment to Tax Code § 25.025(a)); Act of May 23, 2017, 85th Leg., R.S., ch. 193, § 1, Tex. Sess. Laws 367 (to be codified at Tax Code §25.025(a)); Act of May 30, 2017, 85th Leg., R.S., H.B. 1278, § 3 (to be codified as an amendment to Tax Code § 25.025(a)); Act of May 30, 2017, 85th Leg., R.S., H.B. 457, § 1 (to be codified as an amendment to Tax Code § 25.025(a)). Section 25.02 of the Tax Code prescribes the information that must be contained within appraisal records. Section 25.02 of the Tax Code prescribes the information that must be contained within appraisal records. *See* Tax Code § 25.02. This information includes the name and address of the owner of the property. *See id.* § 25.02(a)(1). You assert, and we agree, the information at issue contains the information required to be contained in appraisal records under section 25.02 of the Tax Code. Thus, we conclude that the information at issue consists of an appraisal record for purposes of section 25.025(b) of the Tax Code.

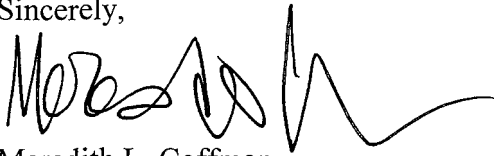
You seek to withhold the information you have marked under section 552.101 of the Government Code in conjunction with section 25.025(b) of the Tax Code. You inform us the owner of the property at issue is a peace officer as defined by Article 2.12 of the Code of Criminal Procedure. You state the peace officer filed a request for confidentiality pursuant to section 25.025 of the Tax Code, and that the request for confidentiality has not been rescinded. Upon review, we find that, pursuant to subsection (b), the information we have marked is confidential under section 25.025(b) of the Tax Code, and the district must withhold this information under section 552.101 on that basis. *See id.* § 25.02(b). However,

we find the remaining information does not identify the peace officer's home address for purposes of section 25.025, and the district may not withhold it on that basis. 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,

A handwritten signature in black ink, appearing to read 'Meredith L. Coffman', with a long horizontal flourish extending to the right.

Meredith L. Coffman
Assistant Attorney General
Open Records Division

MLC/tdw

Ref: ID# 672087

Enc. Submitted documents

c: Requestor
(w/o enclosures)