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ATTORNEY GENERAL OF TEXAS

December 7, 2017

Ms. Sandra Griffin
Counsel for the Williamson County Appraisal District
Perdue, Brandon, Fielder, Collins & Mott, LLP
3301 Northland Drive, Suite 505
Austin, Texas 78731

OR2017-27846

Dear Ms. Griffin:

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# 687035.

The Williamson County Appraisal District (the "district"), which you represent, received a request for materials presented at Appraisal Review Board hearings for two specified properties. The district claims the submitted information is excepted from disclosure under section 552.101 of the Government Code. Additionally, the district states release of the submitted information may implicate the proprietary interests of Granite Hearthstone Health Center, L.L.C.; Senior Care Centers, L.L.C.; and Smith & Douglas, Inc. ("S&D").¹ Accordingly, the district states, and provides documentation showing, it notified the third parties of the request for information and of the 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 S&D. We have reviewed the submitted arguments and the submitted information.

¹The district acknowledges it did not comply with section 552.301 of the Government Code in requesting a ruling from this office. *See Gov't Code* § 552.301(b), (e). Nonetheless, because the exception the district claims, as well as third-party interests, can provide compelling reasons to overcome the presumption of openness, we will consider the submitted arguments against disclosure of the submitted information. *See id.* §§ 552.007, .302, .352.

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:

(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 of this section.

(b) Information made confidential by this section may be disclosed:

...

(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information[.]

Tax Code § 22.27(a), (b)(2). We understand the district is an “appraisal office” for purposes of section 22.27(a). The district states the submitted information comprises information that was provided by the agent for a lessee of property in connection with the appraisal of the property. The district explains the lessee at issue is contractually obligated to pay property taxes and thus is entitled to file a tax protest and is considered to be the owner for purposes of the protest. *See* Tax Code § 41.413. Upon review, we find the submitted information is confidential under section 22.27(a). The district states none of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Based on the district’s representations and our review, we conclude 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.²

²As our ruling is dispositive, we need not address the remaining arguments against disclosure of the submitted 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,



Claire V. Morris Sloan
Assistant Attorney General
Open Records Division

CVMS/som

Ref: ID# 687035

Enc. Submitted documents

c: Requestor
(w/o enclosures)

3 Third Parties
(w/o enclosures)