



KEN PAXTON  
ATTORNEY GENERAL OF TEXAS

February 12, 2019

Mr. Joseph T. Longoria  
Counsel for the Panola County Tax Office  
Perdue Brandon Fielder Collins & Mott, LLP  
1235 North Loop West, #600  
Houston, Texas 77008

OR2019-04080

Dear Mr. Longoria:

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# 750219.

The Panola County Tax Office (the "tax office"), which you represent, received a request for 1) property tax bills sent to J-W Power ("J-W") during a specified time period and 2) certain documents filed by J-W during a specified time period. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code.<sup>1</sup> We have considered the exception you claim and reviewed the submitted information.

Initially, we note the tax office has only submitted the requested documents filed by the named company. Although you state the tax office has submitted a representative sample of the requested information, we find the submitted information is not representative of all the types of information to which the requestor seeks access. Please be advised, this open records letter ruling applies only to the types of information you have submitted for our review. This ruling does not authorize the tax office to withhold any information that is substantially different from the types of information you submitted to this office. *See Gov't*

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<sup>1</sup>We note the tax office did not comply with section 552.301 of the Government Code in requesting this decision. *See Gov't Code* § 552.301(e). Nonetheless, because section 552.101 of the Government Code can provide a compelling reason to overcome the presumption of openness, we will consider its applicability to the submitted information. *See id.* §§ 552.007, .302, .352.

Code § 552.302 (where request for attorney general decision does not comply with requirements of Gov't Code § 552.301, information at issue is presumed to be public). Accordingly, to the extent any information responsive to the remainder of the request existed on the date the tax office received the request, we assume the tax office has released it. If the tax office has not released any such information, it must do so at this time. *See id.* §§ 552.301(a), .302; *see also* Open Records Decision No. 664 (2000) (if governmental body concludes no exceptions apply to requested information, it must release information as soon as possible).

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 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). We understand the tax office is an “appraisal office” for purposes of section 22.27(a) of the Tax Code. The tax office represents the submitted information consists of confidential rendition information that J-W provided to the tax office in connection with the appraisal of J-W's property pursuant to section 22.27(a). *See id.* There is no indication the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Based on these representations and our review, we find the tax office must withhold the submitted information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.<sup>2</sup>

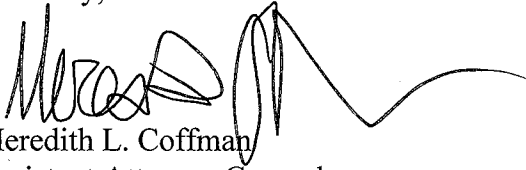
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<sup>2</sup>As our ruling is dispositive, we need not address your remaining arguments against disclosure of this information.

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](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, wavy horizontal line extending to the right.

Meredith L. Coffman  
Assistant Attorney General  
Open Records Division

MLC/mo

Ref: ID# 750219

Enc. Submitted documents

c: Requestor  
(w/o enclosures)