



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

March 11, 2019

Ms. Pam Metcalfe
Public Services Manager
Williamson Central Appraisal District
625 F.M. 1460
Georgetown, Texas 78626

OR2019-06721

Dear Ms. Metcalfe:

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# 754070.

The Williamson Central Appraisal District (the "district") received a request for open space appraisal applications for three specified tracts of land, the certification and authentication of the ecological laboratory, the research proposals submitted in those specified applications, the letter agreements outlining terms of use, and the map of the specified properties. You state some information has been released or will be released to the requestor. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code. We have also received and considered comments on behalf of the owners of the specified tracts of land. *See* Gov't Code § 552.304 (interested party may submit comments stating why information should or should not be released). We have considered the submitted arguments 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). The district argues the submitted information is confidential under section 22.27(a). We understand the district is an appraisal office for purposes of section 22.27. The district states the submitted information was received as part of information rendered to the district by the property owners in connection with the appraisal of each owner's property. We understand none of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Thus, based on the district's representations and our review, we find the district has demonstrated the submitted information is confidential under section 22.27(a) of the Tax Code, and the district must withhold the submitted information under section 552.101 of the Government Code on that basis.

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,



Lecelle Clarke
Attorney
Open Records Division

LC/gw

Ref: ID# 754070

Enc. Submitted documents

c: Requestor
(w/o enclosures)

c: Third Party
(w/o enclosures)