



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

July 24, 2019

Mr. Tyler McCarty
Counsel for the Wilson County Appraisal District
McCreary, Veselka, Bragg & Allen, P. C.
700 Jeffrey Way, Suite 100
Round Rock, Texas 78664-2425

OR2019-20172

Dear Mr. McCarty:

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# 778030.

The Wilson County Appraisal District (the "district"), which you represent, received two requests from the same requestor for information pertaining to specified properties. You state the district released Exhibit C, which is responsive to the second request. You claim Exhibit B is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim 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 Exhibit B is confidential under section 22.27(a). We understand the district is an appraisal office for purposes of section 22.27. The district states Exhibit B 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 Exhibit B is confidential under section 22.27(a) of the Tax Code, and the district must withhold Exhibit B 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,



Nicholas A. Ybarra
Assistant Attorney General
Open Records Division

NAY/jxd

Ref: ID# 778030

Enc. Submitted documents

c: Requestor
(w/o enclosures)