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ATTORNEY GENERAL OF TEXAS

December 5, 2019

Mr. Kyle Dickson  
Counsel for the Williamson Central Appraisal District  
Perdue, Brandon, Fielder, Collins & Mott, LLP  
3301 Northland Drive, Suite 505  
Austin, Texas 78731

OR2019-34307

Dear Mr. Dickson:

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# 799925.

The Williamson Central Appraisal District ("WCAD"), which you represent, received a request for information pertaining to specified appraisals. You state WCAD released some of the requested information. You claim some of the submitted information is excepted from disclosure under sections 552.101, 552.103, and 552.149 of the Government Code. We have considered the claimed exceptions and reviewed the submitted representative sample of information.<sup>1</sup>

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 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

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<sup>1</sup> We assume 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 those records contain substantially different types of information than that submitted to this office.

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). You state WCAD is an “appraisal office” for purposes of section 22.27(a). You state the information in Exhibits B and C was provided to WCAD by property owner and property owners’ agents in connection with appraisals of the owners’ properties pursuant to section 22.27(a). Additionally, you state, and we agree, none of the exceptions in section 22.27(b) apply in this instance. Thus, we determine WCAD must withhold Exhibits B and C pursuant to section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.<sup>2</sup>

Section 552.149 of the Government Code provides, in relevant part, the following:

(a) Information relating to real property sales prices, descriptions, characteristics, and other related information received from a private entity by the comptroller or the chief appraiser of an appraisal district under Chapter 6, Tax Code, is excepted from the requirements of [the Act].

(b) Notwithstanding Subsection (a), the property owner or the owner’s agent may, on request, obtain from the chief appraiser of the applicable appraisal district a copy of each item of information described by Section 41.461 (a)(2), Tax Code, and a copy of each item of information that the chief appraiser took into consideration but does not plan to introduce at the hearing on the protest. In addition, the property owner or agent may, on request, obtain from the chief appraiser comparable sales data from a reasonable number of sales that is relevant to any matter to be determined by the appraisal review board at the hearing on the property owner’s protest[.]

Gov’t Code § 552.149(a)-(b). Subsections 552.149(a) and (b) are limited to those counties having a population of 50,000 or more. *Id.* § 552.149(e). We note Williamson County has a population of 50,000 or more. WCAD states the marked information in Exhibit D pertains

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

to real property sales prices, descriptions, characteristics, and other related information received from private entities. WCAD also states the requestor does not have a right of access to the information at issue pursuant to section 552.149(b). *See id.* § 552.149(b). Based on these representations and our review, with the exception of the information we marked for release, we find WCAD must withhold the marked information in Exhibit D under section 552.149(a) of the Government Code. Upon review, however, we find WCAD has failed to establish the applicability of section 552.149 of the Government Code to the remaining information, and WCAD may not withhold any of the remaining information on that basis.

In summary, WCAD must withhold Exhibits B and C under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. With the exception of the information we marked for release, WCAD must withhold the marked information in Exhibit D under section 552.149(a) of the Government Code. WCAD 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 <https://www.texasattorneygeneral.gov/open-government/members-public/what-expect-after-ruling-issued> or call the OAG's Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Public Information Act may be directed to the Cost Rules Administrator of the OAG, toll free, at (888) 672-6787.

Sincerely,



Sean McCormick  
Attorney  
Open Records Division

SMC/eb

Ref: ID# 799925

Enc. Submitted documents

c: Requestor  
(w/o enclosures)