



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

January 24, 2022

Mr. Michael B. Gary
Chief Legal and Compliance Officer
Fort Bend Central Appraisal District
2801 B.F. Terry Boulevard
Rosenberg, Texas 77471-5600

OR2022-01847

Dear Mr. Gary:

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# 926399 (Reference No. 21-0013).

The Fort Bend Central Appraisal District (the "district") received a request for five points of information regarding 2021 tax year applications for a certain exemption. You claim some of the submitted information is excepted from disclosure under sections 552.101, 552.130, and 552.137 of the Government Code. We have considered the claimed exceptions and reviewed the submitted representative sample of information.¹

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 section 11.48(a) of the Tax Code, which provides the following:

- (a) A driver's license number, personal identification certificate number, or social security account number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection.

¹ 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 that those records contain substantially different types of information than that submitted to this office.

The information may not be disclosed to anyone other than an employee or agent of the appraisal district who appraises property or performs appraisal services for the appraisal district, except as authorized by Subsection (b).

Tax Code § 11.48(a). The submitted information includes an application for an exemption that contains a driver's license number. *See id.* You do not indicate, and it does not appear to this office, the release provisions of section 11.48(b) apply. *See id.* § 11.48(b). Accordingly, the district must withhold the submitted driver's license number under section 552.101 of the Government Code in conjunction with section 11.48(a) of the Tax Code.²

Section 552.101 of the Government Code also encompasses section 22.27 of the Tax Code, which provides, in pertinent part, the following:

(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.

Id. § 22.27(a). You assert Exhibit 5 is confidential under section 22.27(a). We understand the district is an appraisal office for purposes of section 22.27. You state the information at issue consists of "rendition statements, reports[,] and attachments [the district] has received with applications for the temporary exemption for property damaged by disaster under [section 11.35 of the Tax Code]." You do not indicate any of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Based upon these representations and our review, we conclude the district must withhold Exhibit 5 under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.

Section 552.101 of the Government Code also encompasses section 25.025 of the Tax Code, which provides, in pertinent part, the following:

(b) Information in appraisal records under Section 25.02 is confidential and is available only for the official use of the appraisal district, this state, the

² As our ruling is dispositive, we need not address the remaining argument against disclosure of this information.

comptroller, and taxing units and political subdivisions of this state if:

(1) the information identifies the home address of a named individual to whom this section applies; and

(2) the individual:

(A) chooses to restrict public access to the information on the form prescribed for that purpose by the comptroller under Section 5.07; or

(B) is a federal or state judge, or the spouse of a federal or state judge, beginning on the date the Office of Court Administration of the Texas Judicial System notifies the appraisal district of the judge's qualification for the judge's office.

(c) A choice made under Subsection (b) remains valid until rescinded in writing by the individual.

(d) This section does not prohibit the public disclosure of information in appraisal records that identifies property according to an address if the information does not identify an individual who has made an election under Subsection (b) in connection with the individual's address.

Id. § 25.025(b)-(d). Section 25.025(a) sets forth certain categories of individuals who are authorized to make an election of confidentiality pursuant to section 25.025(b). *Id.* § 25.025(a). You inform us the individual identified in the information at issue may be an individual to whom section 25.025 applies and may have requested confidentiality on the form prescribed by the comptroller under section 5.07 or is an individual described in section 25.025(b)(2)(B). Upon review, to the extent a property owner to whom section 25.025 applies has filed a request for confidentiality on the form prescribed under section 5.07 and has not revoked it or is an individual described in section 25.025(b)(2)(B), the district must withhold the owner's name under section 552.101 of the Government Code in conjunction with section 25.025 of the Tax Code. *Id.* § 25.025(b). If a property owner is not an individual to whom section 25.025 applies and if no election is made or is not an individual described in section 25.025(b)(2)(B), the district may not withhold any of the information at issue under section 552.101 of the Government Code on that basis.

Section 552.137 of the Government Code excepts from disclosure "an e-mail address of a member of the public that is provided for the purpose of communicating electronically with a governmental body[,]" unless the member of the public consents to its release or the e-mail address is of a type specifically excluded by subsection (c). Gov't Code § 552.137(a)-(c). Accordingly, the district must withhold the e-mail addresses within the

remaining information under section 552.137 of the Government Code, unless the individuals to whom the e-mail addresses belong affirmatively consent to their release.

In summary, the district must withhold the submitted driver's license number under section 552.101 of the Government Code in conjunction with section 11.48(a) of the Tax Code. The district must withhold Exhibit 5 under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. To the extent a property owner to whom section 25.025 of the Tax Code applies has filed a request for confidentiality on the form prescribed under section 5.07 of the Tax Code and has not revoked it or is an individual described in section 25.025(b)(2)(B) of the Tax Code, the district must withhold the owner's name under section 552.101 of the Government Code in conjunction with section 25.025 of the Tax Code. The district must withhold the e-mail addresses within the remaining information under section 552.137 of the Government Code, unless the individuals to whom the e-mail addresses belong affirmatively consent to their release. The district 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,

James M. Graham
Assistant Attorney General
Open Records Division

JMG/ba

Ref: ID# 926399

Enc. Submitted documents

c: Requestor
(w/o enclosures)