



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

May 10, 2022

Mr. Lee Vickers
Counsel for the Hays Central Appraisal District
Martinec Winn & Vickers P.C.
611 South Congress Avenue, Suite 240
Austin, Texas 78704

OR2022-13403

Dear Mr. Vickers:

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# 946836.

The Hays Central Appraisal District (the "district"), which you represent, received a request for a particular application for an agricultural use exemption for a specified property. You claim the submitted information 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. Section 552.101 encompasses information made confidential by other statutes. You contend the submitted information is confidential under section 23.45 of the Tax Code. We understand the district is charged with administering special valuations for certain types of agricultural property, including land designated for agricultural use and open space land. *See* Tex. Const. art. VIII, §§ 1-d, 1-d-1. A property owner seeking a special designation must submit an application to the district; the requirements of each application are contained in different subchapters of the Tax Code, which contain different requirements for valuation. Subchapter C of chapter 23 of the Tax Code addresses land designated for agricultural use, while subchapter D addresses qualified open space land. You note that under subchapter C, section 23.45 provides "[a]n application for agricultural designation filed with a chief appraiser is confidential and not open to public inspection." Tax Code § 23.45(a). We understand you to assert the information at issue consists of data

obtained from applications filed with the district pursuant to section 23.45(a). *Id.* (confidentiality applicable to both application and information contained therein).

The information at issue pertains to a “1-d-1” open space valuation designation application. Open space valuation designations are governed under subchapter D, which does not include language similar to that of section 23.45(a) present in subchapter C. *See generally id.* §§ 23.51-.59. We note section 23.45(a) applies only to an application filed under subchapter C. *See* Open Records Decision Nos. 658 at 4 (1998) (statutory confidentiality provision must be express and cannot be implied), 478 at 2 (1987) (language of confidentiality statute controls scope of protection), 465 at 4-5 (1987) (statute explicitly required confidentiality). Accordingly, we find section 23.45(a) of the Tax Code is not applicable to the submitted information, and it may not be withheld under section 552.101 on that basis. As you raise no further exceptions to disclosure, the district must release the submitted 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,

Erin Groff
Assistant Attorney General
Open Records Division

EMG/eb

Ref: ID# 946836

Enc. Submitted documents

c: Requestor
(w/o enclosures)