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ATTORNEY GENERAL OF TEXAS

August 5, 2022

Mr. Dustin L. Banks
In-House Counsel
Travis Central Appraisal District
P.O. Box 149012
Austin, Texas 78714

OR2022-23384

Dear Mr. Banks:

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# 962253 (PIR No. R003056-051122).

The Travis Central Appraisal District (the "district") received a request for the evidence package and field card related to specified properties.¹ You claim portions of the submitted information are excepted from disclosure under sections 552.101 and 552.149 of the Government Code. We have considered the exceptions 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 section 22.27(a) of the Tax Code, which states as follows:

(a) Rendition statements, real and personal property reports, attachments to those statements and reports, and other information the owner of property

¹ We note the city sought and received clarification of the information requested. *See* Gov't Code § 552.222 (providing if request for information is unclear, governmental body may ask requestor to clarify request); *see also City of Dallas v. Abbott*, 304 S.W.3d 380, 387 (Tex. 2010) (holding when governmental entity, acting in good faith, requests clarification of unclear or overbroad request for public information, ten-business-day period to request attorney general opinion is measured from date request is clarified or narrowed).

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). You argue some of the submitted information is confidential under section 22.27(a). We understand the district is an appraisal office for purposes of section 22.27. However, you do not inform us which sales prices were provided by property owners in connection with the appraisal of property under a promise of confidentiality. You inform us none of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Thus, to the extent the information you have marked was furnished to the district by property owners in connection with the appraisal of property under a promise of confidentiality, that information is confidential under section 22.27(a) of the Tax Code and must be withheld under section 552.101 of the Government Code.² However, to the extent the information at issue was not furnished by property owners in connection with the appraisal of property under a promise of confidentiality, the information is not confidential under section 22.27(a) of the Tax Code and may not be withheld under section 552.101 of the Government Code on that basis.

You also raise section 552.101 of the Government Code in conjunction with section 25.195 of the Tax Code, which provides in part that “a property owner or the owner’s designated agent is entitled to inspect and copy the appraisal records relating to the property of the property owner,” together with supporting data, schedules, and other information, after the chief appraiser has submitted the appraisal records to the appraisal review board. *Id.* § 25.195(a); *see also* Open Records Decision No. 500 (1988) (reconciling Tax Code sections 22.27 and 25.195). However, you have not explained how or why section 25.195 would make the information at issue confidential for the purposes of section 552.101. *See* Gov’t Code § 552.301(e)(1)(A) (governmental body must demonstrate why stated exceptions to disclosure apply); Open Records Decision Nos. 658 at 4 (1998) (statutory confidentiality provision must be express, and confidentiality requirement will not be implied from statutory structure), 525 at 4 (1989) (information cannot be withheld from public disclosure by negative implication simply because statute designates other specific information as public information). Therefore, the district may not withhold any portion of the information at issue under section 552.101 of the Government Code in conjunction with section 25.195 of the Tax Code.

² In this instance, as our ruling is dispositive, we need not address your remaining arguments against disclosure of this information.

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). You state any remaining information at issue was obtained from a private entity. You state the requestor is not an owner or an agent of an owner of the properties at issue. Therefore, we find, to the extent any remaining information at issue was provided to the district by a private entity, it must be withheld under section 552.149(a) of the Government Code. However, to the extent any remaining information at issue was not provided to the district by a private entity, it may not be withheld under section 552.149 of the Government Code.

In summary, if any of the information you have marked was furnished to the district by a property owner in connection with the appraisal of property, the district must withhold that information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. To the extent any remaining information you have marked relates to real property sales and was provided to the district by private entities, it must be withheld under section 552.149(a) of the Government Code. 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,

Tim Neal
Assistant Attorney General
Open Records Division

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Ref: ID# 962253

c: Requestor