



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

August 22, 2022

Mr. Nicholas E. Goettsche  
Counsel for the Wilson County Appraisal District  
McCreary Veselka Bragg & Allen, P.C.  
P.O. Box 1269  
Round Rock, Texas 78680-1269

OR2022-25057

Dear Mr. Goettsche:

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# 966990.

The Wilson County Appraisal District (the "district"), which you represent, received a request for specified codes, a specified evidence packet, and pilot studies for mass appraisal models. You state you will release some information to the requestor. You claim the submitted information is excepted from disclosure under sections 552.101 and 552.149 of the Government Code. You also state release of the submitted information may implicate the proprietary interests of the San Antonio Board of Realtors ("SABOR"). Accordingly, the district states, and provides documentation showing, it notified SABOR of the request for information and of the right to submit arguments to this office as to why the submitted information should not be released. *See* Gov't Code § 552.305(d); *see also* Open Records Decision No. 542 (1990) (statutory predecessor to section 552.305 permits governmental body to rely on interested third party to raise and explain applicability of exception in the Act in certain circumstances). We have considered the exceptions you claim and reviewed the submitted representative sample of information.<sup>1</sup>

An interested third party is allowed ten business days after the date of its receipt of the governmental body's notice under section 552.305(d) to submit its reasons, if any, as to why information relating to that party should be withheld from public disclosure. *See* Gov't

---

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

Code § 552.305(d)(2)(B). As of the date of this letter, we have not received comments from SABOR explaining why the submitted information should not be released. Therefore, we have no basis to conclude SABOR has a protected proprietary interest in the submitted information. *See id.* § 552.110; Open Records Decision Nos. 661 at 5-6 (1999) (to prevent disclosure of commercial or financial information, party must show by specific factual evidence, not conclusory or generalized allegations, that release of requested information would cause that party substantial competitive harm), 552 at 5 (1990) (party must establish *prima facie* case that information is trade secret), 542 at 3. Accordingly, the district may not withhold the submitted information on the basis of any proprietary interest SABOR may have in the 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 provides, 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). You inform us the district is an “appraisal office” for purposes of section 22.27(a). You also state Exhibit B was provided by property owners in connection with an appraisal of property. You further state none of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Based upon your representations and our review, we find the district must withhold Exhibit B under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code.

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

(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 Exhibit C consists of multiple listing service sales data information that was obtained from SABOR, a private party. There is no indication the requestor has a right of access to this information pursuant to section 552.149(b). *See id.* § 552.149(b). Based upon this information and our review, we find the district must withhold Exhibit C under section 552.149(a) of the Government Code.

In summary, the district must withhold Exhibit B under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code. The district must withhold Exhibit C under section 552.149(a) of the Government Code.

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,

Pearlie Gault  
Assistant Attorney General  
Open Records Division

PG/jm

Ref: ID# 966990

Enc. Submitted documents

c: Requestor  
(w/o enclosures)

REF: ID # 966990

JEFFREY M PLAIN  
ENERGY TRANSFER  
C/O MR. NICHOLAS E. GOETTSCHE  
COUNSEL FOR THE WILSON COUNTY APPRAISAL DISTRICT  
MCCREARY VESELKA BRAGG & ALLEN, P.C.  
P.O. BOX 1269  
ROUND ROCK, TEXAS 78680-1269