



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

March 27, 1996

Ms. Sandra C. Joseph
Open Records Counsel/Disclosure Officer
Office of the Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, Texas 78774

OR96-0427

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 38927.

The Office of the Comptroller of Public Accounts (the "comptroller") received two open records requests from an attorney for "Category L sample properties calculations including any backup documents and trending worksheets" with regard to seven named school districts. You explain that, pursuant to section 403.302 of the Government Code, each year the comptroller conducts a study of the property values in each school district in Texas and that "Category L" represents the commercial and industrial personal property within the respective district. You further explain that the comptroller obtains "Category L" information in one of two ways: either directly from the property owner or from an appraisal district pursuant to section 22.27(b)(3) of the Tax Code. You contend that all of the "Category L" information obtained by the comptroller, as well as all other information derived therefrom, is confidential and thus must be withheld from the public pursuant to section 552.101 of the Government Code.

You contend that all "Category L" information that the comptroller obtained directly from the property owner is made confidential by section 403.304 of the Government Code. Section 403.304 provides as follows:

(a) All information the comptroller obtains from a person, other than a government or governmental subdivision or agency, *under an assurance that the information will be kept confidential*, in the

course of conducting a study of school district values is confidential and may not be disclosed except as provided in Subsection (b).

(b) Information made confidential by this section may be disclosed:

(1) in a judicial or administrative proceeding pursuant to a lawful subpoena;

(2) to the person who gave the information to the comptroller; or

(3) for statistical purposes if in a form that does not identify specific property or a specific property owner.
[Emphasis added.]

You state that whenever a comptroller field appraiser obtains "Category L" information directly from the property owner it is always with a promise of confidentiality "because our experience indicates that we would not be able to obtain this information without it." We therefore conclude, in accordance with section 403.304, that the comptroller must withhold all "Category L" information that the comptroller obtained directly from property owners as well as all information contained in the "backup documents and trending worksheets" that would reveal or tend to reveal "Category L" information.

You also contend that the rendition statements that the comptroller receives from the appraisal districts, and all information derived therefrom, is confidential pursuant to section 22.27(a) of the Tax Code, which provides that

[t]he 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.

As noted above, the comptroller is specifically authorized by section 22.27(b)(3) to obtain the rendition statements from the chief appraiser. However, subsection (c) of section 22.27 makes any further unauthorized release of this type of information by the comptroller a class B misdemeanor. None of the other circumstances described in subsection (b) appear to authorize the release of the requested information in this instance. We therefore conclude that the comptroller is prohibited from releasing any information contained or derived from the rendition statements obtained from the appraisal

offices; this information must be withheld pursuant to section 552.101 of the Government Code.¹

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Karen E. Hattaway
Assistant Attorney General
Open Records Division

KEH/RWP/ch

Ref: ID# 38927

Enclosures: Submitted documents

cc: Ms. Kathy Day
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(w/o enclosures)

¹In reaching our conclusion here, we assume that the "representative sample" of records submitted to this office is truly representative of the requested records as a whole. See Open Records Decision No. 499 (1988), 497 (1988) (where requested documents are numerous and repetitive, governmental body should submit representative sample; but if each record contains substantially different information, all must be submitted). 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.