



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

February 6, 1997

Ms. Peggy Dickinson
Chief Appraiser
Crane County Appraisal District
511 West 8th Street
Crane, Texas 79731

OR97-0270

Dear Ms. Dickinson:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 103469.

The Crane County Appraisal District (the "district") received a request for various documents pertaining to the appraisals of several properties within the district. Specifically the requestor seeks:

1. The appraisals prepared by either the Appraisal District or its appraisal firm on the Properties.
2. The supporting data used by either the Appraisal District or its appraisal firm in preparing the appraisals.
3. All appraisal and assessment related information prepared by either the Appraisal District or its appraisal firm, including source documents, supporting data, workpapers[,] engineering drawings, flow charts and inventory detail sheets.
4. Documents containing the numbers and calculations the Appraisal District or its appraisal firm used to reach the appraised values, as well as other data that justifies the appraisals.

You inform us that the appraisals of the various properties were conducted by Pritchard & Abbott, Inc. ("Pritchard & Abbott"). See Tax Code § 25.01(b). You state that the district has released the supporting data to the requestor's client for the year

1995.¹ With regard to the information responsive to items 3 and 4, you state that because the appraisals were actually conducted by Pritchard & Abbott, and not by the district, the records coming within the ambit of items 3 and 4 were never possessed by the district, but rather these records were held exclusively by Pritchard & Abbott, except to the extent that the part of item 4 relating to “[d]ocuments containing the numbers and calculations of the appraisal district used to reach the appraisal values” is incorporated into the inventory detail list, which has been supplied to the requestor for 1995. You claim that the information responsive to items 3 and 4 is not in the district’s possession and that the information is also excepted from disclosure by sections 552.101, 552.104, and 552.110 of the Government Code.

Section 552.101 excepts from disclosure “information considered to be confidential by law, either constitutional, statutory, or by judicial decision.” This section encompasses information protected by other statutes. Section 25.01(c) of the Tax Code provides:

A contract for appraisal services for an appraisal district is invalid if it does not provide that copies of the appraisal, together with supporting data, must be made available to the appraisal district and such appraisals and supporting data shall be public records. *“Supporting data” shall not be construed to include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature.* [Emphasis added.]

We believe that the above emphasized language describes the types of information sought in items 3 and 4 of the open records request; *i.e.*, “source documents, . . . workpapers[,] engineering drawings, flow charts and inventory detail sheets” and “documents containing the numbers and calculations the Appraisal District or its appraisal firm used to reach the appraised” outside of the inventory detail sheets. An outside appraisal firm is not required to provide these types of information to the district. Open Records Decision No. 550 (1990) at n.2; *see* Tax Code § 22.27(a).² We therefore conclude that the district is not

¹We assume that the district will release the appraisals and supporting data for 1996 to the extent that it existed at the time the district received the request for information. Open Records Decision Nos. 476 (1987), 452 (1986) (document not within purview of act if, when governmental body receives request, document does not exist).

²Section 22.27(a) provides:

Rendition statements, real and personal property reports, and 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

required to obtain these materials from Pritchard & Abbott to comply with these requests.³

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 on as a previous determination regarding any other records. If you have any questions regarding this ruling, please contact our office.

Yours very truly,



Stacy E. Sallee
Assistant Attorney General
Open Records Division

SES/ch

Ref.: ID# 103469

cc: Mr. David Kaplan
Geary, Porter & Donovan, A P.C.
One Bent Tree Tower
16475 Dallas Parkway, Suite 550
Dallas, Texas 75248-2666

Mr. Frank P. Cromer
Director of Property Tax
Phillips Petroleum Company
P.O. Box 1967
Houston, Texas 77251-1967

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.

³As we are able to resolve these requests under section 552.101 of the Government Code, we do not now address the arguments made under sections 552.104 and 552.110.