



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

February 2, 1998

Mr. W. Clayton Cain
Cullen, Carsner, Seerden & Cullen, L.L.P.
P.O. Box 2938
Victoria, Texas 77902-2938

OR98-0316

Dear Mr. Cain:

On behalf of the Victoria County Appraisal District (the "appraisal district"), you ask whether certain information is subject to required public disclosure under the Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 112671.

The appraisal district received a request from a representative of the J.C. Penny Company for "the 1997 certified assessed values for personal property broken down by inventory and fixtures for" three companies located in the Victoria Mall in Victoria, Texas, J.C. Penney, Dillard's and Sears. You state that the appraisal district is disclosing the requested information about the J.C. Penny Company. Tax Code § 22.27(b)(2). You assert that certain information provided to the appraisal district by Dillard's and Sears is excepted from required public disclosure under sections 552.101 and 552.110 of the Government Code.

Section 552.101 of the Government Code excepts from disclosure information that is made confidential by law, including information made confidential by statute. You raise section 22.27 of the Tax Code, which provides in relevant part as follows:

(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.

You have submitted to this office information you say Dillards and Sears provided the appraisal district concerning their inventory and fixture under a promise of confidentiality by the appraisal district. This information includes personal property rendition statements and attachments for both companies. You say you are interpreting the request to be for these rendition statements.¹

We do not believe subsection (b) of section 22.27 authorizes the release of the rendition statements in this instance. Accordingly, the appraisal district must withhold the statements from the requestor based on section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. See Open Records Decision No. 347 (1982).

We are resolving this matter with this 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 may 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,



Kay Hastings
Assistant Attorney General
Open Records Division

KHH/rho

Ref: ID# 112671

Enclosures: Submitted documents

cc: Mr. Eric J. Fancher
Personal Property Tax Specialist
J.C. Penney Company, Inc.
P.O. Box 10001
Dallas, Texas 75301-1217
(w/o enclosures)

¹You have also submitted the 1997 "Notice of Appraised Value" for each company, but we understand that the appraisal district does not consider these notices to be responsive since the values are not broken down by subcategory.