



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

March 31, 2004

Mr. Michael Barnett  
Chief Appraiser  
Smith County Appraisal District  
245 SSE Loop 323  
Tyler, Texas 75702

OR2004-2569

Dear Mr. Barnett:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 198515.

The Smith County Appraisal District (the "district") received a request for "copies of certain appraisal district records." You claim that the requested information is excepted from disclosure under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. Pursuant to section 552.305(d) of the Government Code, the district notified the interested third party, the home owner, of the district's receipt of the request and of her right to submit arguments to this office as to why any portion of the requested information should not be released to the requestor. *See Gov't Code § 552.305(d)*. We have considered the argument submitted to us by the district and have reviewed the submitted information.

Initially, we note that an interested third party is allowed ten business days after the date of its receipt of a governmental body's notice under section 552.305(d) of the Government Code to submit its reasons, if any, as to why requested information relating to that party should be withheld from disclosure. *See Gov't Code § 552.305(d)(2)(B)*. As of the date of this letter, the home owner has not submitted comments to this office explaining why any portion of the submitted information relating to her should not be released to the requestor.

The district claims that the submitted information is excepted from disclosure under section 552.101 in conjunction with section 22.27(a) of the Tax Code. Section 552.101 of

the Government Code 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 22.27 of the Tax Code states 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 state that “as part of an informal review of appraised value of property conducted between appraisal district staff and the property owner, the owner provided copies” of the submitted information. Although you state that the information was specifically provided to the district in connection with the appraisal of the property, you do not indicate whether it was provided with the understanding that it would be kept confidential by the district. After a careful review of the submitted documents, we conclude that if the information was provided to the district after a promise that it would be kept confidential, then the submitted information must be withheld under section 22.27(a) of the Tax Code. If there was no promise between the home owner and the district that the information would be kept confidential, then the submitted information must be released to the requestor.

This letter ruling is limited to the particular records 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 records or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For example, governmental bodies are prohibited from asking the attorney general to reconsider this ruling. Gov’t Code § 552.301(f). If the governmental body wants to challenge this ruling, the governmental body must appeal by filing suit in Travis County within 30 calendar days. *Id.* § 552.324(b). In order to get the full benefit of such an appeal, the governmental body must file suit within 10 calendar days. *Id.* § 552.353(b)(3), (c). If the governmental body does not appeal this ruling and the

governmental body does not comply with it, then both the requestor and the attorney general have the right to file suit against the governmental body to enforce this ruling. *Id.* § 552.321(a).

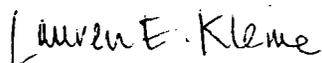
If this ruling requires the governmental body to release all or part of the requested information, the governmental body is responsible for taking the next step. Based on the statute, the attorney general expects that, within 10 calendar days of this ruling, the governmental body will do one of the following three things: 1) release the public records; 2) notify the requestor of the exact day, time, and place that copies of the records will be provided or that the records can be inspected; or 3) notify the requestor of the governmental body's intent to challenge this letter ruling in court. If the governmental body fails to do one of these three things within 10 calendar days of this ruling, then the requestor should report that failure to the attorney general's Open Government Hotline, toll free, at (877) 673-6839. The requestor may also file a complaint with the district or county attorney. *Id.* § 552.3215(e).

If this ruling requires or permits the governmental body to withhold all or some of the requested information, the requestor can appeal that decision by suing the governmental body. *Id.* § 552.321(a); *Texas Dep't of Pub. Safety v. Gilbreath*, 842 S.W.2d 408, 411 (Tex. App.—Austin 1992, no writ).

Please remember that under the Act the release of information triggers certain procedures for costs and charges to the requestor. If records are released in compliance with this ruling, be sure that all charges for the information are at or below the legal amounts. Questions or complaints about over-charging must be directed to Hadassah Schloss at the Texas Building and Procurement Commission at (512) 475-2497.

If the governmental body, the requestor, or any other person has questions or comments about this ruling, they may contact our office. We note that a third party may challenge this ruling by filing suit seeking to withhold information from a requestor. Gov't Code § 552.325. Although there is no statutory deadline for contacting us, the attorney general prefers to receive any comments within 10 calendar days of the date of this ruling.

Sincerely,



Lauren E. Kleine  
Assistant Attorney General  
Open Records Division

LEK/seg

Ref: ID# 198515

Enc. Submitted documents

c: Ms. Leticia Martin, CP  
Shannon, Gracey, Ratliff & Miller, LLP  
777 Main Street, Suite 3800  
Fort Worth, Texas 76102  
(w/o enclosures)

Ms. Georgia Bice DeKoker  
7202 Westbrook Lane  
Dallas, Texas 75214  
(w/o enclosures)