



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

June 8, 2006

Mr. Ronald R. Bieber
Chief Appraiser
Jefferson County Appraisal District
P.O. Box 21337
Beaumont, Texas 77720-1337

OR2006-06039

Dear Mr. Bieber:

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# 251221.

The Jefferson County Appraisal District (the "district") received a request for "the complete Pollution Control, all Abated, real estate, and business personal property tax records and assessor's worksheets for the . . . tax payer believed to be in the name of Goodyear Tire and Rubber ["Goodyear"], located at IH-10 S, Beaumont, TX, for tax year[s] 2001, 2002, 2003, 2004, [and] 2005[.]" You state that you are releasing some of the requested information. You claim, however, that the remaining requested information is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim and reviewed the submitted 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. You contend that some of the submitted documents are confidential under section 22.27 of the Tax Code, which 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). We understand that the district is an "appraisal office" for purposes of section 22.27. You assert that the documents in Exhibits D and E and some of the documents in Tab 7 of Exhibit C consist of information provided to the district by Goodyear in connection with the appraisal of its property. While we understand you to indicate that some of this information may be subject to section 22.27(b), upon review, it does not appear to this office that any of the release provisions of that section apply in this instance. *See id.* § 22.27(b) (listing seven exceptions to confidentiality provision of section 22.27(a)). Therefore, based on your representation and our review of the submitted information, we conclude that, to the extent that these documents were voluntarily provided by Goodyear to the district under a promise of confidentiality, they must be withheld under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.

We note that the remaining documents contain information that is excepted from disclosure under section 552.101 of the Government Code in conjunction with section 11.48 of the Tax Code, which provides, in pertinent part, as follows:

(a) A driver's license number, personal identification certificate number, or social security account number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Subsection (b).

Id. § 11.48(a). The remaining submitted documents contain driver's license numbers provided in exemption applications. You do not indicate, nor does it appear to this office, that any of the release provisions of section 11.48(b) apply in this instance. *See id.* § 11.48(b) (listing five exceptions to confidentiality provision of section 11.48(a)). Thus, the driver's license numbers provided in the submitted exemption applications are excepted from disclosure under section 552.101 in conjunction with 11.48(a) of the Tax Code.

In summary, we conclude that, to the extent that the documents in Exhibits D and E and the documents at issue in Tab 7 of Exhibit C were voluntarily provided by Goodyear to the

district under a promise of confidentiality, they must be withheld under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. The driver's license numbers provided in the submitted exemption applications are excepted from disclosure under section 552.101 of the Government Code in conjunction with 11.48(a) of the Tax Code. The remaining 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, upon receiving this ruling, the governmental body will either release the public records promptly pursuant to section 552.221(a) of the Government Code or file a lawsuit challenging this ruling pursuant to section 552.324 of the Government Code. If the governmental body fails to do one of these things, 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 Office of the Attorney General 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. 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,



Caroline E. Cho
Assistant Attorney General
Open Records Division

CEC/sdk

Ref: ID# 251221

Enc. Submitted documents

c: Mr. Ron Little
Associated Tax Appraisers
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(w/o enclosures)