



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

April 2, 2009

Ms. Barbara M. Adan  
Records Management Officer  
Bexar Appraisal District  
P.O. Box 830248  
San Antonio, Texas 78283-0248

OR2009-04332

Dear Ms. Adan:

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# 339469.

The Bexar County Appraisal District (the "district") received a request for the account numbers, the names of customers, or the Texas vehicle identification numbers ("VIN" numbers) associated with the vehicles for which the requestor pays taxes. You claim that the submitted information is excepted from disclosure under sections 552.101 and 552.130 of the Government Code. We have considered the exceptions 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. Section 22.27 of the Tax Code provides the following:

- (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 indicate the district is an "appraisal office" for the purposes of section 22.27(a). You state that the submitted information constitutes a rendition statement and its attached list of leased vehicles. You do not specifically claim that the information was submitted by a property owner under a promise of confidentiality. Nevertheless, if the district obtained the information at issue from a property owner under a promise of confidentiality, the information is confidential under section 22.27(a) of the Tax Code, and must generally be withheld under section 552.101 of the Government Code. If the information was not obtained under a promise of confidentiality, then it may not be withheld pursuant to section 22.27(a).

However, the submitted information establishes that the information at issue was submitted to the district by the requestor's representative in order to render leased vehicles. Section 22.27(b) of the Tax Code states, in relevant part:

(b) Information made confidential by [section 22.27(a)] may be disclosed:

...

(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information[.]

Tax Code § 22.27(b)(2). Thus, the district has the discretion to release the submitted information to this requestor pursuant to section 22.27(b)(2). Otherwise, the district must withhold this information under section 552.101 in conjunction with section 22.27(a) of the Tax Code if the information was obtained from the property owner under a promise of confidentiality.

In the event the submitted information may not be withheld under section 22.27(a) of the Tax Code, we consider your other arguments against disclosure. Section 552.130 of the Government Code excepts from disclosure "information [that] relates to . . . a motor vehicle operator's or driver's license or permit issued by an agency of this state [or] a motor vehicle title or registration issued by an agency of this state[.]" Gov't Code § 552.130. The submitted VIN numbers are generally subject to section 552.130 of the Government Code. However, the requestor is the owner or the representative of the owner of the vehicles at issue. Because section 552.130 protects privacy interests, the owner of the vehicles to which the information relates has a right of access to such information under section 552.023 of the

Government Code. *See id.* § 552.023. Thus, the district may not withhold the submitted VIN numbers from this requestor pursuant to section 552.130 of the Government Code.

In summary, the district has the discretion to release the submitted information to this requestor pursuant to section 22.27(b)(2) of the Tax Code. Otherwise, the information is confidential under section 22.27(a) of the Tax Code and must be withheld under section 552.101 of the Government Code if the district obtained the submitted information from the property owner under a promise of confidentiality. If the information was not obtained under a promise of confidentiality, then it must be released to the requestor.<sup>1</sup>

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

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at [http://www.oag.state.tx.us/open/index\\_orl.php](http://www.oag.state.tx.us/open/index_orl.php), or call the Office of the Attorney General's Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Act must be directed to the Cost Rules Administrator of the Office of the Attorney General at (512) 475-2497.

Sincerely,



Ana Carolina Vieira  
Assistant Attorney General  
Open Records Division

ACV/rl

Ref: ID# 339469

Enc. Submitted documents

c: Requestor  
(w/o enclosures)

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<sup>1</sup>We note that the requestor in this instance has a special right of access to some of the information being released. Gov't Code § 552.023 (person or person's authorized representative has special right of access to records that contain information relating to the person that are protected from public disclosure by laws intended to protect that person's privacy interests). Because such information may be confidential with respect to the general public, if the district receives another request for this information from an individual other than this requestor, the district should again seek our decision.