



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

July 22, 2010

Mr. Joseph T. Longoria
Perdue, Brandon, Fielder, Collins, & Mott, L.L.P.
For the Collin County Appraisal District
1235 North Loop West, Suite 600
Houston, Texas 77008

OR2010-11003

Dear Mr. Longoria:

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# 387641.

The Collin County Appraisal District (the "district"), which you represent, received a request for a list of all sales in the requestor's neighborhood for the past year. You claim that the submitted information is excepted from disclosure under sections 552.101 and 552.149 of the Government Code.¹ We have considered the exceptions you claim and reviewed the submitted representative sample of information.²

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

¹Although you claim the information is excepted under section 552.148 of the Government Code, we note the 81st Texas Legislature renumbered section 552.148 to section 552.149 of the Government Code. Gov't Code § 552.149.

²We assume the "representative sample" of records submitted to this office is truly representative of the requested records as a whole. *See* Open Records Decision Nos. 499 (1988), 497 (1988). This open records letter does not reach, and, therefore, does not authorize the withholding of, any other requested records to the extent that those records contain substantially different types of information than that submitted to this office.

contend that part of the requested information is confidential under section 22.27 of the Tax Code. This section 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 the information in Exhibit A was provided by individual taxpayers under a promise of confidentiality. You assert that this information is utilized by the district to create the models and tables that are used by the district to determine the values of property for ad valorem tax purposes and that the district has no other access to this type of information other than its voluntary disclosure by individual taxpayers and other sources. You state that none of the permissible disclosures in subsection (b) of section 22.27 apply in this instance. Based on your representations and our review, we find that Exhibit A is confidential under section 22.27 of the Tax Code and must be withheld under section 552.101 of the Government Code.

You raise section 552.149 for the remaining information, which you have labeled Exhibit B. Section 552.149 of the Government Code provides, in relevant part:

(a) Information relating to real property sales prices, descriptions, characteristics, and other related information received from a private entity by the comptroller or the chief appraiser of an appraisal district under Chapter 6, Tax Code, is excepted from the requirements of [the Act].

(b) Notwithstanding Subsection (a), the property owner or the owner's agent may, on request, obtain from the chief appraiser of the applicable appraisal district a copy of each item of information described by Section 41.461(a)(2), Tax Code, and a copy of each item of information that the chief appraiser took into consideration but does not plan to introduce at the hearing on the protest. In addition, the property owner or agent may, on request, obtain from the chief appraiser comparable sales data from a reasonable number of sales that is relevant to any matter to be determined by the appraisal review board at the hearing on the property owner's protest.

Gov't Code § 552.149(a)-(b). The 81st Texas Legislature amended section 552.149 to limit the applicability of section 552.149(a) to those counties having a population of 20,000 or more. *See* Act of May 29, 2009, 81st Leg., R.S., ch. 555, § 1 2009 Tex. Sess. Law Serv. 1259, 1260 (to be codified at Gov't Code § 552.149(d)) and Act of June 3, 2009, 81st Leg., R.S., H.B. 2941, § 1 (to be codified at Gov't Code § 552.149(e)). We note that Collin County has a population of 20,000 or more. You state the information at issue consists of sales data and related information obtained from Multiple Listing Services. You acknowledge that a property owner or the owner's designated agent has a right of access to certain information that is confidential under section 552.149(a) of the Government Code. You further state, however, that no protest has been filed regarding the requestor's property. Based on these representations and our review of the submitted information, we agree the district must withhold the information in Exhibit B under section 552.149 of the Government Code.

In summary, the district must withhold the information in Exhibit A under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code. The district must withhold the information in Exhibit B under section 552.149 of the Government Code.

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, 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

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information under the Act must be directed to the Cost Rules Administrator of the Office of the Attorney General, toll free at (888) 672-6787.

Sincerely,



Kate Hartfield
Assistant Attorney General
Open Records Division

KH/em

Ref: ID# 387641

Enc. Submitted documents

c: Requestor
(w/o enclosures)