



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

January 3, 2014

Ms. Elizabeth Conry Davidson  
Attorney at Law  
Counsel for the Bexar Appraisal District  
926 Chulie Drive  
San Antonio, Texas 78216

OR2014-00230

Dear Ms. Davidson:

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# 509831.

The Bexar Appraisal District (the "district"), which you represent, received two requests for the informal settlement agreements and associated documents relating to specified properties.<sup>1</sup> You claim the submitted 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. 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

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<sup>1</sup>We note the district sought and received clarification of the information requested. See Gov't Code § 552.222 (providing if request for information is unclear, governmental body may ask requestor to clarify request); see also *City of Dallas v. Abbott*, 304 S.W.3d 380, 387 (Tex. 2010) (holding that when a governmental entity, acting in good faith, requests clarification or narrowing of an unclear or over-broad request for public information, the ten-day period to request an attorney general ruling is measured from the date the request is clarified or narrowed).

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 the district is an "appraisal office" for the purposes of section 22.27(a). You state the submitted information was provided to the district by the property owners in connection with the appraisal of their properties. We understand the information was provided to the district under the promise of confidentiality. Based on your representations and our review, we find the information is confidential under section 22.27(a) of the Tax Code. Therefore, the submitted information must be withheld under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.

You also ask this office to issue a previous determination permitting the district to withhold information the owner of property provides to the district in connection with the appraisal of the property pursuant to section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. We decline to issue such a previous determination at this time. Accordingly, 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.texasattorneygeneral.gov/open/orl\\_ruling\\_info.shtml](http://www.texasattorneygeneral.gov/open/orl_ruling_info.shtml), 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 may be directed to the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,



David L. Wheelus  
Assistant Attorney General  
Open Records Division

DLW/akg

Ref: ID# 509831

Enc. Submitted documents

c: Requestor  
(w/o enclosures)