



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

May 20, 2014

Mr. James R. Evans, Jr.  
Counsel for the Cameron Appraisal District  
Hargrove & Evans, LLP  
Building 3, Suite 400  
4425 Mopac South  
Austin, Texas 78735

OR2014-08673

Dear Mr. Evans:

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# 523614.

The Cameron Appraisal District (the "district"), which you represent, received a request for information regarding the disability rating of a named individual. You claim the submitted information is excepted from disclosure under sections 552.101 and 552.140 of the Government Code.<sup>1</sup> We have considered the exceptions you claim and reviewed the submitted information. We have also received and considered comments from the requestor and the named individual. *See* Gov't Code § 552.304 (providing that interested party may submit comments stating why information should or should not be released).

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision."

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<sup>1</sup>We note the district did not comply with section 552.301(b) of the Government Code in raising section 552.140 of the Government Code. *See* Gov't Code § 552.301(b), (e). Nevertheless, because this exception can provide a compelling reason to overcome the presumption of openness, we will consider your claimed exceptions for the submitted information. *See id.* §§ 552.007, .302, .352.

*Id.* § 552.101. Section 552.101 encompasses section 22.27 of the Tax Code, which 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.

(b) Information made confidential by this section 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 or to a representative of either authorized in writing to receive the information[.]

Tax Code § 22.27(a), (b)(2). We understand the district is an “appraisal office” for purposes of section 22.27(a). You state the submitted information was provided by the property owner for a property-tax exemption. Thus, you contend the information at issue consists of “other information the owner of property provides to the appraisal office in connection with the appraisal of the property.” There is no indication the exceptions in section 22.27(b) apply in this instance. Based on your representations and our review of the submitted information, we find the district must withhold the submitted information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.<sup>2</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.

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<sup>2</sup>As our ruling is dispositive, we need not address the remaining arguments against disclosure.

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/bhf

Ref: ID# 523614

Enc. Submitted documents

c: Requestor  
(w/o enclosures)