



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

August 6, 2014

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

OR2014-13666

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# 532077.

The Pecos County Appraisal District (the "district"), which you represent, received a request for (1) the division orders submitted to the district by Petrolia Group LLC for certain royalty owners; (2) the names, addresses, and ownership percentages for each royalty owner; and (3) copies of related oil and gas or mineral leases. You state you do not have the requested oil and gas or mineral leases.¹ You claim the submitted information is excepted from disclosure under sections 552.101, 552.110, and 552.149 of the Government Code. We have considered the exceptions you claim and reviewed the submitted information.

Section 25.01(c) of the Tax Code provides as follows:

A contract for appraisal services for an appraisal district is invalid if it does not provide that copies of the appraisal, together with supporting data, must be made available to the appraisal district and such appraisals and supporting data shall be public records. "Supporting data" shall not be construed to

¹The Act does not require a governmental body that receives a request for information to create information that did not exist when the request was received. See *Econ. Opportunities Dev. Corp. v. Bustamante*, 562 S.W.2d 266 (Tex. Civ. App.—San Antonio 1978, writ dismissed); Open Records Decision Nos. 605 at 2 (1992), 563 at 8 (1990), 555 at 1–2 (1990).

include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature.

Tax Code § 25.01(c). The effect of this provision is to make public the appraisal and “supporting data” that must be provided to the district. *See* Attorney General Opinion JC-0424 at 2 (2001) (section 25.01(c) provides that certain information used or created by appraisal firm must be made available to appraisal district and deems that information public). Exceptions to disclosure under the Act, such as sections 552.110 and 552.149 of the Government Code, generally do not apply to information that is made public by other statutes, such as section 25.01(c). *See* Open Records Decision Nos. 623 at 3 (1994), 525 at 3 (1989). You inform us the information at issue was provided to Pickett & Co., Inc., an outside appraiser that appraises mineral interests for the district. However, you do not inform us as to whether the information at issue constitutes supporting data for a final appraisal. Therefore, to the extent the information constitutes supporting data for the purposes of section 25.01(c), such information is a public record which must be released to the requestor. *See* Tax Code § 22.27(b)(6) (information made confidential by section 22.27(a) may be disclosed if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain). To the extent the information at issue does not constitute supporting data for the purposes of section 25.01(c), we will consider your arguments.

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, such as section 22.27 of the Tax Code, which provides 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 indicate the district is an “appraisal office” for purposes of section 22.27(a). You state the information at issue consists of real property reports and other information furnished to the appraisal office by property owners in connection with the appraisal of property. Based on your representations, we find to the extent the submitted

information is not otherwise subject to section 25.01(c) of the Tax Code, this information is confidential under section 22.27(a) and must be withheld under section 552.101 of the Government Code.² See Open Records Decision No. 387 (1983) (stating, among other things, that names and addresses of owners and ownership interest of each owner contained in division orders of wells and leases provided to appraisal district under a promise of confidentiality are confidential pursuant to section 22.27 of the Tax Code).

In summary, to the extent the information at issue constitutes supporting data for purposes of section 25.01(c) of the Tax Code, it must be released to the requestor. To the extent the information at issues does not constitute supporting data for purposes of section 25.01(c) of the Tax Code, 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.

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, 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,



Lauren Dahlstein
Assistant Attorney General
Open Records Division

LMD/som

Ref: ID# 532077

Enc. Submitted documents

c: Requestor
(w/o enclosures)

²As our ruling is dispositive, we need not address your remaining arguments against disclosure.