



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

August 8, 2014

Mr. Joseph T. Longoria  
Counsel for Collin County Appraisal District  
Perdue, Brandon, Fielder, Collins, & Mott, LLP  
1235 North Loop West, Suite 600  
Houston, Texas 77008

OR2014-13809

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# 532303.

The Collin County Appraisal District (the "district"), which you represent, received a request for a detailed appraisal data card for one specified account, and the income statement/direct capitalization work sheets for the specified account as well as ten other specified accounts. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code.<sup>1</sup> We have considered the exception you claim and reviewed the submitted representative sample of information.<sup>2</sup>

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<sup>1</sup>Although you also initially raised section 552.149 of the Government Code for the information at issue, you state the district withdraws its claims to this exception.

<sup>2</sup>We assume that 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.

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 contend 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 the submitted information consists of “worksheets that contain detailed income amount, expenses, rental rates, vacancy rates, and other information related to the property.” You state this information comes directly from renditions submitted by the property owner under a promise of confidentiality. You assert 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 the district has no other access to this type of information other than its voluntary disclosure by individual taxpayers. You state 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 the submitted information is confidential under section 22.27 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](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# 532303

Enc. Submitted documents

c: Requestor  
(w/o enclosures)