



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

February 1, 2016

Mr. Robert Preisler
Legal Counsel
Division of Legal Services
Harris County Appraisal District
P.O. Box 920975
Houston, Texas 77292-0975

OR2016-02319

Dear Mr. Preisler:

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# 596658 (HCAD Ref. No. 15-4167).

The Harris County Appraisal District (the "district") received a request for information pertaining to a specified account. You claim some of 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. 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). The district states the submitted information is a personal property report that was received as part of information provided to the appraisal district pursuant to section 22.04 of the Tax Code. *See id.* § 22.04. Accordingly, we find the submitted information is confidential under section 22.27(a). We note the district acknowledges the requestor has a right of access to the portion of the report pertaining to the property owned by the requestor, which the district has marked for release. *See id.* 22.27(b)(2); Attorney General Opinion JC-0424 (2001) (property owner or the owner’s designated agent has a right of access to information that is confidential under section 22.27(a)). Based on the district’s representations and our review of the submitted information, we find the district must withhold the remaining information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.¹

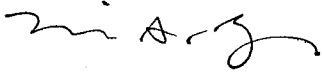
This letter ruling is limited to the particular information at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other information or any other circumstances.

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

¹We note that because the requestor has a statutory right of access to the information being released in this instance, the district must again seek a decision from this office if it receives another request for the same information from another requestor.

providing public information under the Act may be directed to the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,

A handwritten signature in black ink, appearing to read "N. A. Ybarra".

Nicholas A. Ybarra
Assistant Attorney General
Open Records Division

NAY/bw

Ref: ID# 596658

Enc. Submitted documents

c: Requestor
(w/o enclosures)