



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

December 20, 2017

Ms. Diane K. McCarthy
Legal Counsel
Harris County Appraisal District
P.O. Box 920975
Houston, Texas 77292-0975

OR2017-28965

Dear Ms. McCarthy:

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# 688851 (HCAD reference 17-3820).

The Harris County Appraisal District (the "district") received a request for the 2016 business personal property rendition form for a specified account. You state you will release some information. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code.¹ 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

¹We note, and you acknowledge, the district did not comply with section 552.301 of the Government Code in requesting a ruling from this office. *See* Gov't Code § 552.301(b), (e). Nonetheless, because section 552.101 of the Government Code can provide a compelling reason to overcome the presumption of openness, we will consider its applicability to the submitted information. *See id.* §§ 552.007, .302, .352.

Code § 552.101. This section encompasses information protected by other statutes. Section 22.27(a) of the Tax Code provides the following:

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). We understand the district is an “appraisal office” for purposes of section 22.27(a). You state the responsive information consists of confidential rendition information the property owner at issue provided to the district in connection with the appraisal of the owner’s property pursuant to section 22.27(a). *See id.* Accordingly, we find the responsive information is generally confidential under section 22.27(a). However, a property owner or the owner’s designated agent has a right of access to information that is confidential under section 22.27(a). *See Attorney General Opinion JC-0424 (2001)*. In this instance, the requestor may be the authorized representative of the owner of the account at issue and, therefore, may have a right of access to the responsive information that would otherwise be confidential under section 22.27. *See Tax Code § 22.27(b)(2)*. Thus, if the requestor does not provide the requisite written authorization under section 22.27(b)(2), then the district must withhold the responsive information under section 552.101 in conjunction with section 22.27(a). However, if the requestor provides the requisite written authorization pursuant to section 22.27(b)(2), the district may not withhold the responsive information from this requestor under section 552.101 on that basis. In that instance, the district must release the submitted information to this requestor.

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,

A handwritten signature in cursive script that reads "Paige Lay".

Paige Lay
Assistant Attorney General
Open Records Division

PL/gw

Ref: ID# 688851

Enc. Submitted documents

cc: Requestor
(w/o enclosures)