



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

April 2, 2019

Mr. Matthew Crouch  
Legal Counsel  
Harris County Appraisal District  
P.O. Box 920975  
Houston, Texas 77292-0975

OR2019-08905

Dear Mr. Crouch:

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# 758872 (HCAD Internal Reference No. 19-1029).

The Harris County Appraisal District (the "district") received a request for vehicle identification numbers pertaining to particular accounts during specified years. You claim the submitted information is excepted from disclosure under sections 552.101 and 552.130 of the Government Code.<sup>1</sup> We have considered the exceptions you claim and reviewed the submitted information.

Initially, we note the requestor seeks only vehicle identification numbers. Thus, the portions of the submitted documents that do not consist of the vehicle identification numbers

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<sup>1</sup>We note the district did not comply with section 552.301 of the Government Code in requesting this decision. *See* Gov't Code §552.301(b). Nonetheless, because sections 552.101 and 552.130 of the Government Code can provide compelling reasons to overcome the presumption of openness, we will consider their applicability to the submitted information. *See id.* §§ 552.007, .302, .352.

requested are not responsive to the present request. This ruling does not address the public availability of any information that is not responsive to the request, and the district is not required to release that information in response to the request.<sup>2</sup>

Section 552.101 of the Government Code exempts 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 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). The district argues the responsive information is confidential under section 22.27(a). The district indicates it is an appraisal office for purposes of section 22.27. The district states the information at issue was received as part of information rendered to the district by the property owner in connection with the appraisal of the owner’s property. The district does not inform us any of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). Thus, based on the district’s representations and our review, we find the district must withhold the responsive information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code.<sup>3</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 we are able to make this determination, we need not address your arguments against disclosure of this information.

<sup>3</sup>As our ruling is dispositive, we need not address your remaining argument against disclosure of this information.

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,

A handwritten signature in cursive script that reads "Erin Groff".

Erin Groff  
Assistant Attorney General  
Open Records Division

EMG/gw

Ref: ID# 758872

Enc. Submitted documents

c: Requestor  
(w/o enclosures)