



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

September 27, 2019

Mr. Michael Phelps
Senior Paralegal
Harris County Appraisal District
P.O. Box 920975
Houston, Texas 77292-0975

OR2019-27181

Dear Mr. Phelps:

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# 789285 (ORR# 19-3979).

The Harris County Appraisal District (the "district") received a request for documents submitted by the property owner's agent in a specified property tax appraisal protest for a specified account. The district claims the submitted information is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception the district claims and reviewed the submitted representative sample of information.¹

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 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

¹ We assume 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 those records contain substantially different types of information than that submitted to this office.

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 submitted information is confidential under section 22.27(a). We understand the district is an appraisal office for purposes of section 22.27. The district states the submitted information consists entirely of “information provided to [the district] by the property owner [or] the property owner’s agent in connection with the appraisal of the property.” The district informs us none of the exceptions in section 22.27(b) are applicable in this instance.² *See id.* § 22.27(b). Based on these representations and our review, we find the information is confidential under section 22.27(a) of the Tax Code. Accordingly, the district must withhold the submitted information 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 <https://www.texasattorneygeneral.gov/open-government/members-public/what-expect-after-ruling-issued> or call the OAG’s Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Public Information Act may be directed to the Cost Rules Administrator of the OAG, toll free, at (888) 672-6787.

Sincerely,



Claire V. Morris Sloan
Assistant Attorney General
Open Records Division

CVMS/rm

² The district states, and provides documentation showing, it sought demonstration of the requestor’s right of access to the information requested. *See* Gov’t Code § 552.222(a) (providing governmental body may ask requestor establish proper identification); Tax Code § 22.27(b). The district states it has received no such demonstration.

Mr. Michael Phelps - Page 3

Ref: ID# 789285

Enc. Submitted documents

c: Requestor
(w/o enclosures)