



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

August 13, 1998

Mr. Sands L. Stiefer  
Chief Deputy  
Harris County Appraisal District  
P.O. Box 920975  
Houston, Texas 77292-0975

OR98-1918

Dear Mr. Stiefer:

On behalf of the Harris County Appraisal District (the "appraisal district"), you ask whether certain information is subject to required public disclosure under the Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 118000.

The appraisal district received a request for hearing file #0617967. You assert that the requested information is excepted from required public disclosure under section 552.101 of the Government Code.

Section 552.101 of the Government Code excepts from disclosure information that is made confidential by law, including information made confidential by statute. You raise section 22.27 of the Tax Code. Section 22.27 was amended and the amendment became effective September 1, 1997. See Tax Code § 22.27. The amended provision applies here and provides in relevant part as follows:

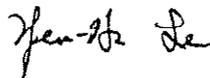
(a) Rendition statements, real and personal property reports, attachments to those statements and reports, and other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including income and expense information related to a property filed 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.

You state that in conducting the settlement of an ad valorem tax protest, "the property owner provided numerous copies of invoices showing detail on the purchase of motor vehicles, including the purchaser and purchase price." We do not believe subsection (b) of section 22.27 authorizes the release of the requested information in this instance. Accordingly, the appraisal district must withhold the requested information from the requestor based on section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. See Open Records Decision No. 347 (1982).

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Yen-Ha Le  
Assistant Attorney General  
Open Records Division

YHL/nc

Ref.: ID# 118000

Enclosures: Submitted documents

cc: Mr. Dan Hart  
71 Hibury Drive  
Houston, Texas 77024  
(w/o enclosures)