ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

December 2, 2014

Ms. Catelyn H. Kostbar
Administrative Technician III
Harris County Appraisal District
P.O. Box 920975
Houston, Texas 77292-0975

OR2014-21769

Dear Ms. Kostbar:

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# 545618 (HCAD Internal Reference No. 14-3760).

The Harris County Appraisal District (the "district") received a request for the 2011 master list for a specified account number. 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 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

[1]You acknowledge, and we agree, the district did not comply with the procedural requirements of section 552.301 of the Government Code in requesting a decision from this office. *See* Gov't Code § 552.301(b). However, because section 552.101 of the Government Code can provide a compelling reason for non-disclosure under section 552.302, we will address your argument under this exception. *See* Open Records Decision No. 150 at 2 (1977).

> 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), and you state the submitted information consists of confidential information provided to the district pursuant to section 22.27(a) of the Tax Code. We note the requestor may be the authorized agent of the owner of the property at issue and, therefore, may have a right of access to the information that would otherwise be confidential under section 22.27. *See id.* § 22.27(b)(2); *see also id.* § 1.111 (governing property owner's authority to designate agent to act on owner's behalf in property tax matters). Thus, we agree if the requestor does not provide the requisite written authorization under section 22.27(b)(2), then the district must withhold the submitted information under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. However, if the requestor provides the written authorization pursuant to section 22.27(b)(2) of the Tax Code, the district may not withhold the submitted information from this requestor on the basis of section 552.101 of the Government Code. In that instance, as no additional arguments against disclosure have been made, 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,

Kristi L. Godden
Assistant Attorney General
Open Records Division

KLG/cz

Ref: ID# 545618

Enc. Submitted documents

c: Requestor
(w/o enclosures)