



January 21, 2015

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

OR2015-01108

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# 550674 (HCAD# 14-4144).

The Harris County Appraisal District (the "district") received a request for information pertaining to a homestead exemption for a specified address. You state you will release some information to the requestor. 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 public disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. Section 552.101 encompasses information protected by other statutes. Section 25.025 of the Tax Code states, in pertinent part:

(a) This section applies only to:

...

¹We note the district failed to comply with section 552.301 of the Government Code in requesting a ruling; however, section 552.101 of the Government Code is a mandatory exception that constitutes a compelling reason to withhold information sufficient to overcome the presumption of openness caused by a failure to comply with section 552.301. See Gov't Code §§ 552.007, .301, .302, .352. Accordingly, we will consider the district's argument under section 552.101.

(5) a victim of family violence as defined by Section 71.004, Family Code, if as a result of the act of family violence against the victim, the actor is convicted of a felony or a Class A misdemeanor;

...

(b) Information in appraisal records under Section 25.02 is confidential and is available only for the official use of the appraisal district, this state, the comptroller, and taxing units and political subdivisions of this state if:

(1) the information identifies the home address of a named individual to whom this section applies; and

(2) the individual chooses to restrict public access to the information on the form prescribed for that purpose by the comptroller under Section 5.07.

(c) A choice made under Subsection (b) remains valid until rescinded in writing by the individual.

(d) This section does not prohibit the public disclosure of information in appraisal records that identifies property according to an address if the information does not identify an individual who has made an election under Subsection (b) in connection with the individual's address.

Tax Code § 25.025(a)(5), (b)-(d). Section 25.02 of the Tax Code prescribes the information that must be contained within appraisal records. *See id.* § 25.02. This information includes the name and address of the owner of the property. *See id.* § 25.02(a)(1). You assert, and we agree, the submitted information consists of information required to be contained in appraisal records under section 25.02 of the Tax Code. Thus, we conclude the submitted information consists of an appraisal record for purposes of section 25.025(b) of the Tax Code.

You submit documentation showing the owners of the specified address are victims of family violence as defined by section 71.004. You state, and provide documentation showing, prior to the district's receipt of the instant request, the owners of the property filed a request for confidentiality with the district and that the request for confidentiality has not been revoked. We understand the request for confidentiality was made on the form prescribed for that purpose by the comptroller under section 5.07 of the Tax Code. Thus, pursuant to subsection (b), the property owner's home address is confidential.

However, in this instance, the requestor has provided one of the property owners' names and the address of the property and seeks information pertaining to the homestead exemption of the specified property. We note section 25.025(d) provides that section 25.025 "does not prohibit the public disclosure of information in appraisal records that identifies property according to an address if the information does not identify an individual who has made an election under Subsection (b) in connection with the individual's address." The appraisal record you have submitted identifies individuals who have made an election under subsection (b) as well as those individuals' home address. Accordingly, when read together, we conclude that subsections (b) and (d) require that the names of the property owners at issue, as well as the property owners' home address, be withheld in order to safeguard the privacy interests that subsection (b) was designed to protect. Therefore, we conclude the district must withhold the submitted information in its entirety under section 552.101 of the Government Code in conjunction with section 25.025(b) of the Tax 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 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,



Paige Thompson
Assistant Attorney General
Open Records Division

PT/dls

Ref: ID# 550674

Enc. Submitted documents

c: Requestor
(w/o enclosures)