



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

March 6, 2015

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

OR2015-04385

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# 555741 (HCAD Ref. No. 14-4697).

The Harris County Appraisal District (the "district") received a request for the 2007 business personal property renditions filed for account numbers 2023752 and 2023754. You claim some of 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. This section encompasses information protected by other statutes, such as section 22.27 of the Tax Code, which provides:

¹We note the district failed to 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(e). Nonetheless, section 552.101 of the Government Code is a mandatory exception that can provide a compelling reason to overcome the presumption of openness caused by failure to comply with section 552.301. *See id.* §§ 552.007, .302. Thus, we will address the applicability of this exception to the submitted information, notwithstanding the district's violation of section 552.301 in requesting this decision.

(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.

(b) Information made confidential by this section may be disclosed:

...

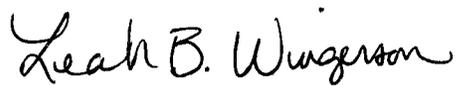
(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information[.]

Tax Code § 22.27(a), (b)(2). We understand the district is an “appraisal office” for purposes of section 22.27(a). You state the submitted information contains information pertaining to the specified accounts, as well as information pertaining to other accounts, and was provided to the district by the property owner in connection with appraisals of the owner’s properties pursuant to section 22.27(a). Accordingly, we find the submitted information is generally confidential under section 22.27(a). However, a property owner or the owner’s designated agent has a right of access to information that is confidential under section 22.27(a). *See* Attorney General Opinion JC-0424 (2001). You inform us the requestor is an authorized representative for the accounts specified in the request. Thus, you acknowledge the requestor has a right of access to the portions of the submitted information that pertain to the specified accounts that would otherwise be confidential under section 22.27. *See* Tax Code § 22.27(b)(2). Accordingly, the district may not withhold the portions of the submitted information that pertain to the accounts specified in the request under section 552.101 of the Government Code in conjunction with section 22.27(a) of the Tax Code. However, you state the requestor has not provided the requisite written authorization under section 22.27(b)(2) for the other accounts in the remaining information. Therefore, the district must withhold the remaining information under section 552.101 of the Government Code in conjunction with section 22.27(a) 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,



Leah B. Wingerson
Assistant Attorney General
Open Records Division

LBW/bhf

Ref: ID# 555741

Enc. Submitted documents

c: Requestor
(w/o enclosures)