



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

June 30, 2015

Mr. Robert "Bobby" Preisler
Legal Counsel
Harris County Appraisal District
P.O. Box 920975
Houston, Texas 77292-0975

OR2015-13078

Dear Mr. Preisler:

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# 569448 (Internal Ref. No. 14-4486B).

The Harris County Appraisal District (the "district") received a request for (1) specified court documents, (2) a list of items stored at a specified address on a specified date, (3) information relating to the appraisal of such items, and (4) a transcript or recording of a specified hearing. The district states it has released or will release some of the requested information. The district states it does not have information responsive to the third category of the request.¹ The district claims some of the submitted information is excepted from disclosure under section 552.101 of the Government Code.² We have considered the

¹The Act does not require a governmental body to release information that did not exist when a request for information was received or to prepare new information in response to a request. *See Econ. Opportunities Dev. Corp. v. Bustamante*, 562 S.W.2d 266, 267-68 (Tex. Civ. App.—San Antonio 1978, writ dismissed); Open Records Decision Nos. 605 at 2 (1992), 452 at 3 (1986), 362 at 2 (1983).

²We note, and the district acknowledges, it did not comply with section 552.301 of the Government Code in requesting this decision. *See Gov't Code* § 552.301(b), (e). Nevertheless, because the exception the district claims can provide a compelling reason to overcome the presumption of openness, we will consider the district's claimed exception for the submitted information. *See id.* §§ 552.007, .302, .352.

exception the district claims and reviewed the submitted representative sample of information.³

Section 552.101 of the Government Code exempts 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 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). The district states the submitted information is a personal property report that was received as part of information provided to the appraisal district pursuant to section 22.04 of the Tax Code. *See* Tax Code § 22.04. Accordingly, we find the submitted information is confidential under section 22.27(a). We note the district acknowledges the requestor has a right of access to the portion of the report pertaining to the property owned

³We 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.

by the requestor, which the district has marked for release. *See id.* 22.27(b)(2); Attorney General Opinion JC-0424 (2001) (property owner or the owner's designated agent has a right of access to information that is confidential under section 22.27(a)). Based on the district's representations and our review of the submitted information, we find 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.⁴

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,



David L. Wheelus
Assistant Attorney General
Open Records Division

DLW/bhf

Ref: ID# 569448

Enc. Submitted documents

c: Requestor
(w/o enclosures)

⁴We note that because the requestor has a statutory right of access to the information being released in this instance, the district must again seek a decision from this office if it receives another request for the same information from another requestor.