



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

July 12, 2016

Ms. Kristen Lee
Assistant County Attorney
County of Harris
1019 Congress, 15th Floor
Houston, Texas 77002

OR2016-15690

Dear Ms. Lee:

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# 615799 (C.A. File No. 16PIA0189).

The Harris County Appraisal Review Board (the "board") received a request for information presented at a specified hearing.¹ You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code. You also state release of the submitted information would implicate the interests of the Harris County Appraisal District ("HCAD"). *See* Gov't Code § 552.304 (interested party may submit comments stating why information should or should not be released). We received comments from HCAD. We

¹You state the board asked for and received clarification regarding this request. *See* Gov't Code § 552.222(b) (governmental body may communicate with requestor for purpose of clarifying or narrowing request for information); *City of Dallas v. Abbott*, 304 S.W.3d 380, 387 (Tex. 2010) (holding that when a governmental entity, acting in good faith, requests clarification or narrowing of an unclear or over-broad request for public information, the ten-day period to request an attorney general ruling is measured from the date the request is clarified or narrowed).

have also received and considered comments from the requestor. *See id.* We have considered the submitted arguments and reviewed the submitted information.

HCAD previously informed us the information at issue was presented at an open board hearing conducted pursuant to section 41.66(d) of the Tax Code. Section 41.66 governs the hearing procedures of appraisal review boards and provides in relevant part:

(d) Except as provided by Subsection (d-1), hearings conducted as provided by this chapter are open to the public.

(d-1) Notwithstanding Chapter 551, Government Code, the appraisal review board shall conduct a hearing that is closed to the public if the property owner or the chief appraiser intends to disclose proprietary or confidential information at the hearing that will assist the review board in determining the protest. The review board may hold a closed hearing under this subsection only on a joint motion by the property owner and the chief appraiser.

(d-2) Information described by Subsection (d-1) is considered information obtained under Section 22.27.

Tax Code § 41.66(d)-(d-2). Section 41.66(d) provides hearings conducted pursuant to chapter 41 of the Tax Code are open to the public. *See id.* § 41.66(d). However, in response to a joint motion by the property owner and the chief appraiser, the board must conduct a closed hearing. *See id.* § 41.66(d-1). Information produced at a closed hearing is confidential pursuant to section 22.27 of the Tax Code. *See id.* § 41.66(d-2); *see also id.* § 22.27(a) (making confidential certain information owner of property provides to appraisal office in connection with appraisal of property).

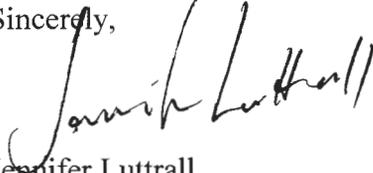
Although HCAD and the board claim the submitted information is confidential under section 22.27(a), we note the information is not confidential under section 22.27 because it was produced at an open hearing rather than a closed hearing. *See id.* § 41.66(d-1)-(d-2). Therefore, the board must release the submitted information presented at an open board hearing.

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,

A handwritten signature in black ink, appearing to read "Jennifer Luttrall". The signature is written in a cursive style with a large initial "J".

Jennifer Luttrall
Assistant Attorney General
Open Records Division

JL/som

Ref: ID# 615799

Enc. Submitted documents

c: Requestor
(w/o enclosures)

Third Party
(w/o enclosures)