



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

June 21, 2012

Mr. Paul Roser  
Ms. Stephanie S. Rosenberg  
Humble Independent School District  
P.O. Box 2000  
Humble, Texas 77347-2000

OR2012-09567

Dear Mr. Roser and Ms. Rosenberg:

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# 457114.

The Humble Independent School District (the "school district") received a request for correspondence between the school district and the Harris County Appraisal District (the "appraisal district") during a specified time period. You state some of the requested information has been released. You claim some of the submitted information is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim and reviewed the information you submitted.

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 exception encompasses information other statutes make confidential. You claim section 552.101 in conjunction with section 22.27 of the Tax Code, which provides in part:

- (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

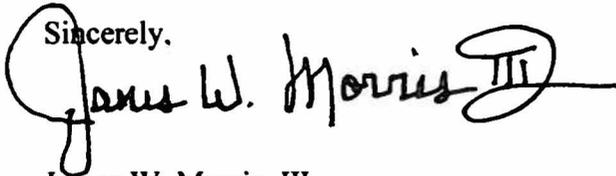
public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held 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.

Tax Code § 22.27(a). You contend information communicated to the appraisal district by the school district is confidential under section 22.27(a). We note section 22.27(a) is applicable only to “information the owner of property provides to the appraisal office in connection with the appraisal of the property[.]” *Id.* (emphasis added). *Cf.* Open Records Decision No. 550 at 7 (1990) (Tax Code § 22.27 not applicable to information compiled by private market research firm and provided to appraisal district). You state the school district provided the information at issue to an appraisal office. In this instance, however, the school district is not the owner of the property to which the information at issue pertains. We therefore conclude the information at issue is not confidential under section 22.27(a) of the Tax Code and may not be withheld on that basis under section 552.101 of the Government Code. *See* Open Records Decision No. 649 at 3 (1996) (language of confidentiality provision controls scope of its protection). Thus, as the district claims no other exception to disclosure, the submitted information must be released.

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.oag.state.tx.us/open/index\\_orl.php](http://www.oag.state.tx.us/open/index_orl.php), 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 must be directed to the Cost Rules Administrator of the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,

A handwritten signature in black ink that reads "James W. Morris III". The signature is written in a cursive style with a large, looped initial "J".

James W. Morris, III  
Assistant Attorney General  
Open Records Division

JWM/bs

Ref: ID# 457114

Enc: Submitted documents

c: Requestor  
(w/o enclosures)