



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

March 15, 2013

Mr. Michael B. Gary  
Legal Counsel  
Harris County Appraisal District  
P.O. Box 920975  
Houston, Texas 77292-0975

OR2013-04386

Dear Mr. Gary:

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# 481518 (Reference No. 12-3892).

The Harris County Appraisal District (the "district") received a request for certain information pertaining to informal settlements involving residential properties for specified tax years. You claim 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 submitted representative sample of information.<sup>1</sup>

Initially, you state the district received the request for information on December 20, 2012. You explain you sent the requestor a cost estimate and request for a deposit for payment of these charges for providing some of the requested information. *See* Gov't Code §§ 552.2615, .263(a). You assert the request for information was withdrawn by operation of law for failure to timely respond to the cost estimate for providing some of the requested records. However, upon review of a copy of the cost estimate, we find it does not comply

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<sup>1</sup>We assume that 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 that those records contain substantially different types of information than that submitted to this office.

with the requirements of section 552.2615(a) of the Government Code because it did not inform the requestor that inspection is an available less costly method of obtaining the requested information. *See id.* § 552.2615(a); *see also id.* § 552.263(a)(1). Accordingly, we conclude the request for information was not withdrawn by operation of law.

Section 552.101 of the Government Code excepts from disclosure “information considered to be confidential by law, either constitutional, statutory, or by judicial decision.” *Id.* § 552.101. This section encompasses information protected by other statutes, such as section 22.27 of the Tax Code, which states in pertinent 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.

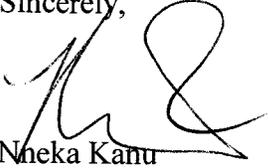
Tax Code § 22.27(a). You assert the submitted information is confidential under section 22.27(a) of the Tax Code. We understand the district is an appraisal office for purposes of section 22.27. You state the information at issue was furnished to the district by property owners in connection with the appraisal of property and was obtained after promises the information would be held confidential. You state none of the exceptions in section 22.27(b) apply in this instance. Thus, we find the submitted information is confidential under section 22.27(a) of the Tax Code, and must be withheld under section 552.101 of the Government 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.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, appearing to read 'Nneka Kanu', written over a horizontal line.

Nneka Kanu  
Assistant Attorney General  
Open Records Division

NK/bhf

Ref: ID# 481518

Enc. Submitted documents

c: Requestor  
(w/o enclosures)