



THE ATTORNEY GENERAL  
OF TEXAS

JIM MATTOX  
ATTORNEY GENERAL

July 19, 1990

Mr. M.B. Donaldson, Jr.  
Superintendent of Schools  
Aldine I.S.D.  
14910 Aldine-Westfield Road  
Houston, Texas 77032

OR90-305

Dear Mr. Donaldson:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, article 6252-17a, V.T.C.S. Your request was assigned ID# 9737.

The Aldine Independent School District received an open records request for a list of "all taxpayers . . . who currently have a credit balance in their Tax Account." You state that the district possesses no such list and to compile such a list would entail "an extensive, labor-intensive, and costly custom-search of the tax records," and inquire whether the district is required to create a computer program in order to create such a list.

A previous determination of this office, Open Records Decision No. 467 (1987), a copy of which is enclosed, resolves your request. Because the Open Records Act does not require the preparation of information in the form requested by a member of the public, if the district determines that compiling the requested information is more burdensome than simply providing all of the existing tax records, the district may release all of those records.

Because case law and prior published open records decisions resolve your request, we are resolving this matter with this informal letter ruling rather than with a published open records decision. If you have questions about this ruling, please refer to OR90-305.

Yours very truly,

A handwritten signature in cursive script that reads "Susan Garrison".

Susan Garrison  
Assistant Attorney General  
Opinion Committee

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SG/RWP/le

Ref.: ID# 9737

Enclosure: Open Records Decision No. 467

cc: John Bird  
Asset Recovery Associates  
Box 141851 - Main Station  
One La Costa  
Austin, Texas 78714