



THE ATTORNEY GENERAL
OF TEXAS

JIM MATTON
ATTORNEY GENERAL

November 26, 1990

Mr. Owen M. Sonik
Attorney for North Forest I.S.D.
P. O. Box 820007
Houston, Texas 77282-0007

OR90-561

Dear Mr. Sonik:

The North Forest Independent School District has received a request under the Open Records Act for a list of "all taxpayers . . . who currently have a credit balance in their Tax Account." Your request has been designated I.D. # 9822. The request asks for the date, name, address, account number, and reason for the credit. You inform us that the district does not maintain records in a form that would provide for the recall of this specific category of information. You inform us further:

In order for the District to provide even a portion of the requested information, an extensive new computer program would have to be created, just to identify accounts with a "non-zero" balance. Tax office personnel would then be required to examine each identified account to determine the reason for the difference and, if it is a credit, whether and why a refund is due. After the laborious search is completed, a list will then have to be created.

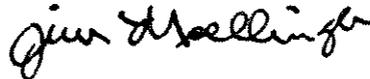
It is our opinion that the requestor essentially wants an extensive, labor intensive, and costly custom-search of the tax records at public expense. We would prefer to make the regular tax office records available to the requestor so that he may inspect the records.

You ask whether the district is required by the act to create the program, do the search, and create the list.

It is well established that the act does not require a governmental body to prepare new information. Open Records Decision Nos. 458 (1987); 342 (1982); see also Open Records Decision No. 452 (1986) (school district need not comply with a request for a survey regarding desks painted with lead paint when no such survey had been made). Although the act does not require that a governmental body prepare new information, some compilation of information may be required under the act. Attorney General Opinion JM-672 (1987) (minimal computer search may be required for information stored in computers).

This office has held that the act does not require the preparation of information in the form requested by a member of the public. Open Records Decision No. 145 (1976); see also Open Records Decision No. 347 (1982). For example, in Open Records Decision No. 347, this office indicated that the act does not require a governmental body to answer factual questions or, in effect, to respond to legal interrogatories. Consequently, we answer your question in the negative.

Very truly yours,



Jim Moellinger
Assistant Attorney General
Opinion Committee

JM/le

Ref: ID# 9822