DAVE FROHNMAYER
ATTORNEY GENERAL
STATE OF OREGON

JAMES E. MOUNTAIN, JR.
DEPUTY ATTORNEY GENERAL

DEPARTMENT OF JUSTICE

Justice Building
Salem, Oregon 97310
Telephone: (503) 378-4400

December 5, 1990

Edward B. Teachout
KDRV-TV
1090 Knutson Avenue
Medford, OR 97504

Re: **Petition for Public Records Disclosure Order; Department of Revenue Records**

Dear Mr. Teachout:

This letter is the Attorney General's order on your petition for disclosure of records under the Oregon Public Records Law, ORS 192.410 to 192.505. Your petition, which we received on December 3, 1990, asks the Attorney General to direct the Oregon Department of Revenue (DOR) to produce copies of the harvest history, public and private, and tax documents of Medco Timber Company, Medford Corporation, and Medford Resources Corporation from the years 1987 to 1990. For the reasons that follow, we respectfully deny your petition.

As you noted in your request, ORS 321.682, enacted as part of House Bill 3435 (1989 Legislative Session,) bars DOR from disclosing the amount of tax or any particulars set forth or disclosed in any reports or returns filed under the timber tax laws. The Attorney General cannot override the provisions of a confidentiality statute by a public records order. Because DOR properly denied your request for access to these records, we must deny your petition.

Sincerely,

PAMELA L. ABERNETHY
Special Counsel to the
Attorney General

PLA:ESS:lmb
(G:\LMB\LTR-MEMS\LTR-179)
c: Rick Main
Property Tax Division
Department of Revenue
253 Revenue Building
Salem, OR 97310