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OPINION COMMITTEE *The Senate of*

The State of Texas

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2004 - 2005

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April 9, 2010

COUNTIES IN
SENATE DISTRICT 25

Bexar (north) Hays
Comal Kendall
Guadalupe Travis (south)

The Honorable Greg Abbott
Office of the Attorney General
Attn: Opinion Committee
Post Office Box 12548
Austin, Texas 78711-2548

FILE # ML-46425-10
I.D. # 46425

RQ-0878-GA

Re: Whether a chief appraiser is authorized to issue a tax exemption under Tex. Tax Code § 11.182(b) when the record owner of the property is a for-profit limited partnership or a limited liability company, and not a Community Housing Development Organization (CHDO).

Dear General Abbott:

Considering the decision in *Jim Wells County Appraisal Dist. v. Cameron Village, Ltd.*, 238 S. W. 3d 769 (Tex. App.--San Antonio 2007, pet. denied):

(1) Is the Chief Appraiser of the Bexar Appraisal District authorized to issue a tax exemption under Tex. Tax Code § 11.182(b) when the record owner of the property is a for-profit limited partnership and not a CHDO?; and

(2) Is the Chief Appraiser of the Bexar Appraisal District authorized to issue a tax exemption under Tex. Tax Code § 11.182(b) when the record owner of the property is a limited liability company and not a CHDO?

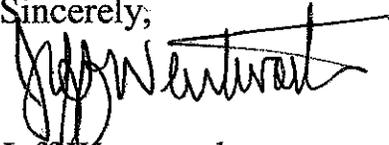
I respectfully request an opinion whether a chief appraiser is authorized to issue a tax exemption under Tex. Tax Code § 11.182(b) when the record owner of the property is a for-profit limited partnership or a limited liability company, and not a CHDO.



The Honorable Greg Abbott
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Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Wentworth". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Jeff Wentworth

JW/kh