



The Senate of  
The State of Texas

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JUN 13 2003

OPINION COMMITTEE

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SENATOR RODNEY ELLIS  
District 13

PRESIDENT PRO TEMPORE  
1999 - 2000

RQ-0064-GA

June 13, 2003

The Honorable Greg Abbott  
Attorney General of Texas  
Post Office Box 12548  
Austin, Texas 78711-2548

FILE # ML-43140-03  
I.D. # 43140

Re: Request for opinion regarding (a) whether the use of Texas Medical Center parking facilities for events held outside of Texas Medical Center would violate applicable deed restrictions; and (b) whether the use of such parking facilities for events held outside Texas Medical Center would forfeit the property tax exemption currently received under Section 11.23(j), Tax Code

Dear General Abbott:

I respectfully request your opinion regarding whether the use of Texas Medical Center parking facilities for events held outside Texas Medical Center would (a) violate existing deed restrictions encumbering Texas Medical Center property, or (b) forfeit the property tax exemption currently received by Texas Medical Center under Section 11.23(j), Tax Code.

Harris County has requested that Texas Medical Center open its parking facilities for overflow parking during events at Reliant Park, which is owned by Harris County and leased to Harris County Sports & Convention Corporation. Harris County has determined that there exists a condition of public necessity and convenience in the Texas Medical Center area resulting directly from the extreme traffic congestion produced by approximately 75,000 people traveling to, attending, and exiting certain public events at Reliant Park. Harris County has determined that allowing parking at Texas Medical Center lots for Reliant Park events would improve ingress and egress of patients, visitors, and employees to and from Texas Medical Center facilities and institutions during such events (see enclosed letter from Harris County Judge Eckels).

The Smith Lands Parking Area, Meyer Lots North and South, the South Extension Lot, and other Texas Medical Center parking facilities as appropriate, are proposed to be opened to the public three hours before the time of a scheduled event until three hours after the anticipated end of the event. All parking revenues collected by Texas Medical Center would be used to further its non-profit purposes of supporting public health, health care, and medical education.

The Texas Medical Center is inclined to grant the request of Harris County and open the parking

Lyric Centre  
440 Louisiana, Suite 575  
Houston, Texas 77002  
(713) 236-0306  
FAX: (713) 236-0604

P.O. Box 12068  
Austin, Texas 78711  
(512) 463-0113  
FAX: (512) 463-0006  
Dial 711 For Relay Calls

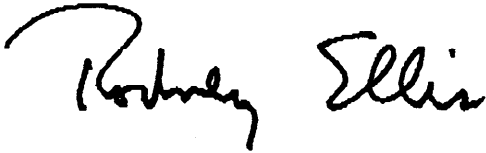
2440 Texas Parkway, Suite 110  
Missouri City, Texas 77489  
(281) 261-2360  
FAX: (281) 261-4726

**The Honorable Greg Abbott**  
**Attorney General of Texas**  
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lots described above to the public on specific event days as determined in advance by Harris County (such as the NFL Super Bowl, the Houston Livestock Show & Rodeo, the Houston Texan Games, and other similar events) in order to alleviate traffic congestion in the Texas Medical Center area. However, Texas Medical Center must be certain that any such use of its facilities will not violate the deed restrictions encumbering the Texas Medical Center property or forfeit the property tax exemption currently received by Texas Medical Center under Section 11.23(j) of the Tax Code.

Your opinion in this regard would be greatly appreciated. Please contact my office if you have any questions regarding this request.

Sincerely,

A handwritten signature in black ink that reads "Rodney Ellis". The signature is written in a cursive, flowing style.

**Rodney Ellis**

RGE: dce

Attachment