By Opinion Committee at 1:29 pm, May 09, 2022 OI STARR (401 RIO PH: (956) 71

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OFFICE OF THE STARR COUNTY ATTORNEY RQ-0461-KP FILE# ML-49120-22

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Rene P. Montalvo County Attorney Jennifer L. Vasquez Asst. County Attorney Lori P. Perez Asst. County Attorney Adalberto "Beto" Garza, Jr. Investigator

I.D.# 49120

May 9, 2022

Office of the Attorney General Attention Opinion Committee P.O. Box 12548 Austin, Texas 78711-2548 Submitted via E-mail to: opinion.committee@oag.texas.gov

RE: Whether, pursuant to V.T.C.A., Tax Code § 6.43 (c), a serving County Attorney may also serve as Legal Counsel to the established Appraisal District and or the Appraisal Review Board for the same County being served by the County Attorney.

Dear Attorney General Paxton:

I write to respectfully request your opinion concerning the above referenced question.

Relevant Background:

On April 21, 2022, the duly elected Starr County Attorney delivered to the Starr County Judge his letter advising that he was retiring from his office and vacating the same, effective immediately. This retirement is well before the expiration of the current term of the Starr County Attorney, which is through the end of 2024.

At the regular called meeting of April 25, 2022, the Starr County Commissioners Court unanimously voted to appoint the undersigned, Rene P. Montalvo, as Starr County Attorney. The undersigned was immediately sworn in and began to serve in the capacity appointed. This appointment is effective until the next General Election, in November 2022, at which time it will be determined who will serve the balance of the unexpired term.

From 2011 to 2013 Attorney Rene P. Montalvo served as Legal Counsel to the Starr County Appraisal Review Board and then from 2014 to the present-day, Attorney Montalvo is serving as Legal Counsel for the Starr County Appraisal District.

Pursuant to Texas Tax Code Section 6.43, is the current Starr County Attorney authorized, permitted, and not precluded from continuing to serve as Legal Counsel to the Starr County Appraisal District?

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Relevant Statutory Analysis:

The statute that is referenced here below is believed to be dispositive of the question presented.

V.T.C.A., Tax Code § 6.43 (c), Personnel (Effective: September 1, 2011) states in relevant part:

(c) The **county attorney for the county** in which the appraisal district is established may provide legal services to the appraisal review board **notwithstanding that the county attorney** or an assistant to the county attorney **represents or has represented the appraisal district or a taxing unit that participates in the appraisal district in any matter.** (*Emphasis added*).

Thus, the question is whether, under the facts presented and the statute cited, the County Attorney of Starr County may continue to serve as Legal Counsel to the Starr County Appraisal District.

The plain reading of the referenced statute appears to confirm and reflect that the County Attorney is indeed legally authorized and not precluded from serving as legal counsel, for not only the Appraisal Review Board, but for the established Appraisal District in Starr County as well. An opinion from your office is respectfully requested.

Thank you for your time and assistance. If any additional information is needed, please feel free to reach out to me. I look forward to receiving your response.

Respectfully submitted,

Rene P. Montalvo Starr County Attorney rene.montalvo@co.starr.TX.US

RPM/a Eloy Vera, Starr County Judge Starr County Appraisal District Board of Directors