
LEGAL MEMORANDUM

TO: CORPUS CHRISTI TYPE A BOARD
FROM: JULIAN GRANT, ASSISTANT CITY ATTORNEY
SUBJECT: USE OF SEAWALL SALES TAX FUND
DATE: MARCH 9, 2015

ISSUE

May seawall sales tax funds be used by the Type A Corporation to repair and maintain the artistic gazebo structures known as the Miradores (and the Selena statue)?

ANSWER

Yes.

The ballot authorization language passed by the voters in 2000 was entitled Proposition 4, Seawall Improvements:

The adoption of a sales and use tax for the promotion and development of improvements to the downtown Seawall and for maintenance and operating costs of said Seawall improvements...

This clear language means that seawall funds may be used for repair and maintenance of nonstructural projects on the seawall such as the artistic gazebo structures known as the Miradores (and the Selena statue), as these are improvements, which are “permanent structures on real property” under the normal dictionary definition. The Miradores are permanent structures attached to the seawall.