


## MEMORANDUM

**DATE:** March 25, 2019  
**TO:** Mayor White & City Council  
**VIA:** Mercy Rushing, City Administrator  
**FROM:** Cindy Karch, City Secretary   
**SUBJECT:** Tax Exemption for Lake Country Playhouse, Inc, Select Theatre  
**Council Meeting Agenda Item for March 25, 2019**

### **Background Information:**

Lake Country Playhouse, Inc is a Texas non-profit corporation and owns and operates the Select Theatre, which is a designated Texas Historic Landmark, and therefore can be exempt from property tax. This is an annual request which the city council approves each year.

### **Recommendation:**

It is recommended that the council approve the resolution.

### **Final Disposition:**

# BEATY LAW OFFICE

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P.O. Box 528  
Winnemoro, Texas 75494

**TED BEATY**  
*Attorney*

**903/342-5296 Office**  
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March 5, 2019

Mrs. Mercy Rushing	Honorable Judge Hebron	Ms. Kim Tunnell, Superintendent
City of Mineola	County Court of Wood Co	MISD
VIA Fax: 903-569-6551	VIA Fax: 903-763-2902	VIA Fax: 903-569-5155

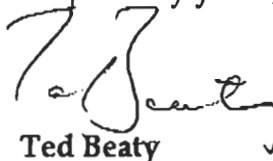
Re: *Tax Exemption for Lake Country Playhouse, Inc.*

Lake Country Playhouse, Inc. (Playhouse) is a Texas non-profit corporation and has been granted a 501(c)(3) exempt status by the IRS. The Playhouse owns and operates the Select Theater in Mineola. The Theater has been designated a Texas Historic Landmark under Chapter 442 of the Texas Government Code.

Pursuant to Section 11.24 of the Texas Property Tax Code, a taxing body may exempt a structure and land if so designated.

The Board of Governors of the Playhouse requests this matter be placed on the agenda of your next meeting for consideration as tax exempt.

Respectfully yours,



Ted Beaty

TB/cb  
c. Lake Country Playhouse via fax

## RESOLUTION 19-03-25-\_\_

At the regular meeting of the City Council of the City of Mineola, Wood County, Texas, held on March 25, 2019, at 5:30 p.m., at the City of Mineola, there being a quorum of the City Council present, upon motion duly made and seconded the following resolution was unanimously adopted, to-wit:

**WHEREAS**, the City Council of the City of Mineola, Texas, pursuant to Section 11.24 of the Tax Code of the State of Texas, may exempt from taxation part or all of a structure that has been designated as a Recorded Texas Historic Landmark;

**WHEREAS**, Lake Country Playhouse, Inc., a Texas non-profit corporation, and a 501 ( c ) ( 3 ) IRS tax exempt organization, owns and operates the Select Theater, which has been designated a Recorded Texas Historic Landmark;

**WHEREAS**, the Select Theater is situation on Lots 10 and 11A, Block 7, of the City of Mineola, Wood County, Texas;

**WHEREAS**, the Lake Country Playhouse, Inc., has requested a tax exemption from the County of Wood pursuant to Section 11.24 of the said Tax Code;

**NOW, THEREFORE, BE IT RESOLVED** by the City of Mineola of Wood County, Texas, that the Select Theater and the land on which it is situated, being Lots 10 and 11A, Block 7, are hereby exempted from taxation for the year 2018, in accordance with the provisions of Section 11.24 of the Tax Code of the State of Texas;

**APPROVED and ADOPTED** by the City Council of the City of Mineola, Texas on the 25th day of March, 2019.

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Kevin White, Mayor

Attest:

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Cindy Karch, City Secretary