


MEMORANDUM

DATE: March 23, 2020
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 23, 2020

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

337 North Main Street
P.O. Box 528
Wimmsboro, Texas 75494

TED BEATY
Attorney

903/342-5296 Office
903/342-5298 Facsimile

February 25, 2020

Mrs. Mercy Rushing
City of Mineola
VIA email:
ckarch@mineola.com

Honorable Judge Hebron
County Court of Wood Co
VIA email:
countyjudge@mywoodcounty.com

Mr. Cody Mize
Superintendent MISD
VIA email:
wests@mineolaisd.net

Re: *Tax Exemption for Lake County 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

Ted Beaty

TB/cb

c. Lake Country Playhouse VIA email: lakecountryplayhouse@yahoo.com

RESOLUTION 20-03-23-1

At the regular meeting of the City Council of the City of Mineola, Wood County, Texas, held on March 23, 2020, 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 2020, 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 23rd day of March, 2020.

Kevin White, Mayor

Attest:

Cindy Karch, City Secretary