

# BEATY LAW OFFICE

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**TED BEATY**  
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February 23, 2024

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

Honorable Judge White  
County Court of Wood Co  
VIA email:  
[countyjudge@mywoodcounty.com](mailto: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. Please forward to me via email a copy of the Minutes reflecting the decision.

Respectfully yours,

*Ted Beaty*

**Ted Beaty**

TB/cb

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

## RESOLUTION

At the regular meeting of the City Council of the City of Mineola, Wood County, Texas, held on February 26, 2024, 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 2023, 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 26<sup>th</sup> day of February, 2024.

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Jayne Lankford, Mayor

Attest:

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Cindy Karch, City Secretary