



SAN JACINTO COUNTY APPRAISAL DISTRICT

PO Box 1170 · Coldspring, Texas 77331 · 936-653-1450 · 936-653-5271 (Fax)

Rec'd
4 August 2015

07/31/15

Universal Ethician Church
1401 19th St
Huntsville TX 77340

Prayer Garden
Lot next to Water I Parsonage.

Property ID: 60921 2303-004-0010

Legal Desc: Waterwood - Country Club Est #3, Block 4, Lot 1, Acres .477

Dear Property Owner:

Your application for Religious Organization Exemption under Section 11.20 of the Property Tax Code on the above described property is denied for the following reason(s):

- ☐ 1. The property is not owned by a religious organization.
- ☒ 2. The property is not used primarily as a place of religious worship.
- ☒ 3. The property is not reasonably necessary for engaging in religious worship.
- ☒ 4. The property is not used as a residence for persons whose principal occupation is to serve in the clergy of the religious organization and/ or the property produces income for the religious organization.
- ☐ 5. The organization is operated in a manner which results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for services rendered.
- ☐ 6. The organization does not, by bylaw, charter, or other regulation, direct on discontinuance of the organization that the assets are to be transferred to the state or to a charitable, educational, religious or other similar organization.
- ☐ 7. Your application was not filed timely and your tax payments are current (Section 11.433).
- ☐ 8. You did not submit a copy of your bylaws, charter, or other regulation.
- ☒ 9. **Other:** cannot have more than one parsonage

If you disagree with this determination, you have 30 days from the date of this letter to file a written protest with the Appraisal Review Board. If your organization does not qualify because of number six above, you have 60 days to correct the deficiency in your bylaws or charter. Please contact me if you have any questions.

Sincerely,

Kelly Foxworth
Chief Appraiser

San Jacinto CAD

Property

Account

Property ID: 60921 Legal Description: Waterwood - Country Club Est #3, Block 4, Lot 1, Acres .477
 Geographic ID: 2303-004-0010 Agent Code:
 Type: Real
 Property Use Code:
 Property Use Description:

Location

Address: La Jolla Ct TX Mapsco:
 Neighborhood: Map ID: 14
 Neighborhood CD:

Owner

Name: Universal Ethician Church Owner ID: 334
 Mailing Address: 1401 19th St % Ownership: 100.000000000000%
 Huntsville, TX 77340
 Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$230,000	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$230,000	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$230,000	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$230,000	

Taxing Jurisdiction

Owner: Universal Ethician Church
 % Ownership: 100.000000000000%
 Total Value: \$230,000

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
CAD	Appraisal Dist	0.000000	\$230,000	\$230,000	\$0.00
CP4	County Commissioner's Precinct 4	0.000000	\$230,000	\$230,000	\$0.00
GSJ	San Jacinto County	0.483620	\$230,000	\$230,000	\$1,112.33
MUD2	Waterwood MUD	0.890000	\$230,000	\$230,000	\$2,047.00

RDB	Special Road and Bridge	0.045900	\$230,000	\$230,000	\$105.57
RLR	Lateral Road	0.118600	\$230,000	\$230,000	\$272.78
SCS	Coldspring-Oakhurst CISD	1.095000	\$230,000	\$230,000	\$2,518.50
Total Tax Rate:		2.633120			
				Taxes w/Current Exemptions:	\$6,056.18
				Taxes w/o Exemptions:	\$6,056.18

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	WFB	Waterfront, bulkheaded lot	0.4770	20778.00	230.00	0.00	\$230,000	\$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$0	\$230,000	0	230,000	\$0	\$230,000
2014	\$0	\$230,000	0	230,000	\$0	\$230,000
2013	\$0	\$230,000	0	230,000	\$0	\$230,000
2012	\$0	\$230,000	0	230,000	\$0	\$230,000
2011	\$0	\$230,000	0	230,000	\$0	\$230,000
2010	\$0	\$230,000	0	230,000	\$0	\$230,000
2009	\$0	\$230,000	0	230,000	\$0	\$230,000
2008	\$0	\$149,500	0	149,500	\$0	\$149,500
2007	\$0	\$149,500	0	149,500	\$0	\$149,500
2006	\$0	\$65,450	0	65,450	\$0	\$65,450
2005	\$0	\$36,360	0	36,360	\$0	\$36,360
2004	\$0	\$36,360	0	36,360	\$0	\$36,360
2003	\$0	\$62,330	0	62,330	\$0	\$62,330
2002	\$0	\$23,890	0	23,890	\$0	\$23,890
2001	\$0	\$23,890	0	23,890	\$0	\$23,890
2000	\$0	\$23,890	0	23,890	\$0	\$23,890
1999	\$0	\$23,160	0	23,160	\$0	\$23,160

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	12/30/2013	GD	Gift Deed	Russell George H & Suzanne	Universal Ethician Church		30508	2013007254
2	7/27/2011	GW	General Warranty Deed	MOLDOVAN STANTON I	Russell George H & Suzanne		15723	11-3706



SAN JACINTO COUNTY APPRAISAL DISTRICT

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Sec. 11.20. Religious Organizations.

(a) An organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation of:

- (1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship;
- (2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1);
- (3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property:

(A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and

(B) produces no revenue for the religious organization;

(4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3);

(5) the real property owned by the religious organization consisting of:

(A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and

(B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;

(6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if:

(A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and

(B) the land produces no revenue for the religious organization; and

(7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under Section 11.21(d).

(b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation.

(c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must:

(1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals;

(2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and

(4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.

(d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.

(e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith.

(f) A property may not be exempted under Subsection (a)(5) for more than three years.

(g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious



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organization has caused any architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement.

(h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property:

(1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or

(2) meets the qualifications for an exemption under Subsection (a)(5).

(i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property.

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

(k) For purposes of Subsection (a)(6), an application or statement accompanying an application for the exemption stating that the land is owned for the purposes described by Subsection (a)(6) and signed by an authorized officer of the organization is sufficient to establish that the land is owned for those purposes.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 35, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 1, effective January 1, 1988; am. Acts 1995, 74th Leg., ch. 458 (H.B. 2613), § 1, effective June 9, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 9, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 3, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 3, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 123 (H.B. 2383), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.04, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.04, effective January 1, 2006; am. Acts 2003, 78th Leg., ch. 1052 (H.B. 1278), § 1, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 728 (H.B. 2018), § 23.001(80), effective September 1, 2005.)

Sec. 11.421. Qualification of Religious Organization.

(a) If the chief appraiser denies a timely filed application for an exemption under Section 11.20 for an organization that otherwise qualified for the exemption on January 1 of the year but that did not satisfy the requirements of

Sec. 11.42 PROPERTY TAX CODE 116

Subsection (c)(4) of that section on that date, the organization is eligible for the exemption for the tax year if the organization:

(1) satisfies the requirements of Section 11.20(c)(4) before the later of:

(A) June 1 of the year to which the exemption applies; or

(B) the 60th day after the date the chief appraiser notifies the organization of its failure to comply with those requirements; and

(2) within the time provided by Subdivision (1) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(b) If the chief appraiser cancels an exemption for a religious organization under Section 11.20 that was erroneously allowed in a tax year because he determines that the organization did not satisfy the requirements of Section 11.20(c)(4) on January 1 of that year, the organization is eligible for the exemption for that tax year if the organization:

(1) was otherwise qualified for the exemption;

(2) satisfies the requirements of Section 11.20(c)(4) on or before the 60th day after the date the chief appraiser notifies the organization of the cancellation; and

(3) within the time provided by Subdivision (2) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(Enacted by Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 3, effective August 31, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 17, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 5, effective June 20, 1997.)



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07/31/15

Universal Ethician Church
1401 19th St
Huntsville TX 77340

Water I Parsonage

Property ID: 60941 2303-005-0010

Legal Desc: Waterwood - Country Club Est #3, Block 5, Lot 1, Acres .6356

Dear Property Owner:

Your application for Religious Organization Exemption under Section 11.20 of the Property Tax Code on the above described property is denied for the following reason(s):

- ☐ 1. The property is not owned by a religious organization.
- ☒ 2. The property is not used primarily as a place of religious worship.
- ☒ 3. The property is not reasonably necessary for engaging in religious worship.
- ☒ 4. The property is not used as a residence for persons whose principal occupation is to serve in the clergy of the religious organization and/ or the property produces income for the religious organization.
- ☐ 5. The organization is operated in a manner which results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for services rendered.
- ☐ 6. The organization does not, by bylaw, charter, or other regulation, direct on discontinuance of the organization that the assets are to be transferred to the state or to a charitable, educational, religious or other similar organization.
- ☐ 7. Your application was not filed timely and your tax payments are current (Section 11.433).
- ☐ 8. You did not submit a copy of your bylaws, charter, or other regulation.
- ☒ 9. **Other:** cannot have more than one parsonage

If you disagree with this determination, you have 30 days from the date of this letter to file a written protest with the Appraisal Review Board. If your organization does not qualify because of number six above, you have 60 days to correct the deficiency in your bylaws or charter. Please contact me if you have any questions.

Sincerely,

Kelly Foxworth
Chief Appraiser

San Jacinto CAD

Property

Account

Property ID: 60941 Legal Description: Waterwood - Country Club Est #3, Block 5, Lot 1, Acres .6356
 Geographic ID: 2303-005-0010 Agent Code:
 Type: Real
 Property Use Code:
 Property Use Description:

Location

Address: La Jolla Ct TX Mapsco:
 Neighborhood: Map ID: 14
 Neighborhood CD:

Owner

Name: Universal Ethician Church Owner ID: 334
 Mailing Address: 1401 19th St % Ownership: 100.0000000000%
 Huntsville, TX 77340
 Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$133,070	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$280,800	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$413,870	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$413,870	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$413,870	

Taxing Jurisdiction

Owner: Universal Ethician Church
 % Ownership: 100.0000000000%
 Total Value: \$413,870

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
CAD	Appraisal Dist	0.000000	\$413,870	\$413,870	\$0.00
CP4	County Commissioner's Precinct 4	0.000000	\$413,870	\$413,870	\$0.00
GSJ	San Jacinto County	0.483620	\$413,870	\$413,870	\$2,001.55
MUD2	Waterwood MUD	0.890000	\$413,870	\$413,870	\$3,683.45

RDB	Special Road and Bridge	0.045900	\$413,870	\$413,870	\$189.97
RLR	Lateral Road	0.118600	\$413,870	\$413,870	\$490.85
SCS	Coldspring-Oakhurst CISD	1.095000	\$413,870	\$413,870	\$4,531.88
Total Tax Rate:		2.633120			
Taxes w/Current Exemptions:					\$10,897.70
Taxes w/o Exemptions:					\$10,897.69

Improvement / Building

Improvement #1: Residential State Code: A1 Living Area: 3129.0 sqft Value: \$122,640

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
MA	Main area	G - PS	PS	1981	1289.0
128	Attached Garage	G - PS		1981	620.0
MA2	Main area 2nd floor	G - PS		1981	1840.0
121	Open Masonry Porch	G - PS		1981	21.0
131	Wood Deck	A - TR		1981	2217.0

Improvement #2: Misc. Improvement State Code: A1 Living Area: 776.0 sqft Value: \$10,430

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
BOATHSE	Boat house	A - WPCMP		1981	776.0
PIER	Fishing pier	A - TR		1981	108.0
BHSTG	Boat house, storage	A - WDCMP		1981	120.0
BHDCK-L	Boat house, lower deck	A - TR		1981	432.0
DD	Detached deck	A - TR		1981	352.0
PIER	Fishing pier	A - TR		1981	135.0
BHDCK-U	Boat house, upper deck	A - TR		1981	896.0

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	WFB	Waterfront, bulkheaded lot	0.6356	27687.00	312.00	0.00	\$280,800	\$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$133,070	\$280,800	0	413,870	\$0	\$413,870
2014	\$133,070	\$280,800	0	413,870	\$0	\$413,870
2013	\$133,070	\$280,800	0	413,870	\$0	\$413,870
2012	\$133,070	\$280,800	0	413,870	\$0	\$413,870
2011	\$133,070	\$280,800	0	413,870	\$0	\$413,870
2010	\$149,750	\$280,800	0	430,550	\$0	\$430,550
2009	\$152,850	\$280,800	0	433,650	\$0	\$433,650
2008	\$174,490	\$155,140	0	329,630	\$0	\$329,630
2007	\$183,680	\$155,140	0	338,820	\$0	\$338,820
2006	\$243,760	\$87,210	0	330,970	\$0	\$330,970
2005	\$249,000	\$48,450	0	297,450	\$0	\$297,450
2004	\$182,330	\$48,450	0	230,780	\$0	\$230,780
2003	\$213,870	\$83,060	0	296,930	\$0	\$296,930
2002	\$189,850	\$31,840	0	221,690	\$0	\$221,690

2001	\$189,850	\$31,840	0	221,690	\$0	\$221,690
2000	\$203,130	\$31,840	0	234,970	\$0	\$234,970
1999	\$205,990	\$31,840	0	237,830	\$0	\$237,830

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	12/30/2013	GD	Gift Deed	Russell George H & Suzanne	Universal Ethician Church		30508	2013007254
2	4/20/1998	GW	General Warranty Deed	BRADSHAW RICHARD L	Russell George H & Suzanne	279	416	
3	7/19/1991	GW	General Warranty Deed	GINTHER CAROLYN	BRADSHAW RICHARD L	130	919	



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- (1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship;
- (2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1);
- (3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property:

(A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and

(B) produces no revenue for the religious organization;

(4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3);

(5) the real property owned by the religious organization consisting of:

(A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and

(B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;

(6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if:

(A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and

(B) the land produces no revenue for the religious organization; and

(7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under Section 11.21(d).

(b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation.

(c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must:

(1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals;

(2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and

(4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.

(d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.

(e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith.

(f) A property may not be exempted under Subsection (a)(5) for more than three years.

(g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious



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organization has caused or caused to be done any architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement.

(h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property:

(1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or

(2) meets the qualifications for an exemption under Subsection (a)(5).

(i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property.

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

(k) For purposes of Subsection (a)(6), an application or statement accompanying an application for the exemption stating that the land is owned for the purposes described by Subsection (a)(6) and signed by an authorized officer of the organization is sufficient to establish that the land is owned for those purposes.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 35, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 1, effective January 1, 1988; am. Acts 1995, 74th Leg., ch. 458 (H.B. 2613), § 1, effective June 9, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 9, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 3, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 3, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 123 (H.B. 2383), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.04, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.04, effective January 1, 2006; am. Acts 2003, 78th Leg., ch. 1052 (H.B. 1278), § 1, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 728 (H.B. 2018), § 23.001(80), effective September 1, 2005.)

Sec. 11.421. Qualification of Religious Organization.

(a) If the chief appraiser denies a timely filed application for an exemption under Section 11.20 for an organization that otherwise qualified for the exemption on January 1 of the year but that did not satisfy the requirements of

Sec. 11.42 PROPERTY TAX CODE 116

Subsection (c)(4) of that section on that date, the organization is eligible for the exemption for the tax year if the organization:

(1) satisfies the requirements of Section 11.20(c)(4) before the later of:

(A) June 1 of the year to which the exemption applies; or

(B) the 60th day after the date the chief appraiser notifies the organization of its failure to comply with those requirements; and

(2) within the time provided by Subdivision (1) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(b) If the chief appraiser cancels an exemption for a religious organization under Section 11.20 that was erroneously allowed in a tax year because he determines that the organization did not satisfy the requirements of Section 11.20(c)(4) on January 1 of that year, the organization is eligible for the exemption for that tax year if the organization:

(1) was otherwise qualified for the exemption;

(2) satisfies the requirements of Section 11.20(c)(4) on or before the 60th day after the date the chief appraiser notifies the organization of the cancellation; and

(3) within the time provided by Subdivision (2) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(Enacted by Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 3, effective August 31, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 17, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 5, effective June 20, 1997.)



SAN JACINTO COUNTY APPRAISAL DISTRICT

PO Box 1170 · Coldspring, Texas 77331 · 936-653-1450 · 936-653-5271 (Fax)

07/31/15

Universal Ethician Church
1401 19th St
Huntsville TX 77340

*She bought at tax sales because
it is connected to parcel where the
cabins and animals are
now part of
Chapel of
Nativity*

Property ID: 66318 2601-000-0130

Legal Desc: Waterwood - Whispering Pines Village #1, Lot Multi-Family B, Acres .516

Dear Property Owner:

Your application for Religious Organization Exemption under Section 11.20 of the Property Tax Code on the above described property is denied for the following reason(s):

- ☐ 1. The property is not owned by a religious organization.
- ☒ 2. The property is not used primarily as a place of religious worship.
- ☒ 3. The property is not reasonably necessary for engaging in religious worship.
- ☒ 4. The property is not used as a residence for persons whose principal occupation is to serve in the clergy of the religious organization and/ or the property produces income for the religious organization.
- ☐ 5. The organization is operated in a manner which results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for services rendered.
- ☐ 6. The organization does not, by bylaw, charter, or other regulation, direct on discontinuance of the organization that the assets are to be transferred to the state or to a charitable, educational, religious or other similar organization.
- ☐ 7. Your application was not filed timely and your tax payments are current (Section 11.433).
- ☐ 8. You did not submit a copy of your bylaws, charter, or other regulation.
- ☒ 9. **Other:** cannot have more than one parsonage

If you disagree with this determination, you have 30 days from the date of this letter to file a written protest with the Appraisal Review Board. If your organization does not qualify because of number six above, you have 60 days to correct the deficiency in your bylaws or charter. Please contact me if you have any questions.

Sincerely,

Kelly Foxworth
Chief Appraiser

San Jacinto CAD

Property

Account

Property ID: 66318 Legal Description: Waterwood - Whispering Pines Village #1, Lot Multi-Family B, Acres .516
 Geographic ID: 2601-000-0130 Agent Code:
 Type: Real
 Property Use Code:
 Property Use Description:

Location

Address: Pools Creek Dr
 Huntsville, TX Mapsco:
 Neighborhood:
 Map ID: 12.4
 Neighborhood CD:

Owner

Name: Universal Ethician Church Owner ID: 334
 Mailing Address: 1401 19th St
 Huntsville, TX 77340 % Ownership: 100.0000000000%

Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$3,370	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$3,370	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$3,370	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$3,370	

Taxing Jurisdiction

Owner: Universal Ethician Church
 % Ownership: 100.0000000000%
 Total Value: \$3,370

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
CAD	Appraisal Dist	0.000000	\$3,370	\$3,370	\$0.00
CP4	County Commissioner's Precinct 4	0.000000	\$3,370	\$3,370	\$0.00
GSJ	San Jacinto County	0.483620	\$3,370	\$3,370	\$16.30
MUD2	Waterwood MUD	0.890000	\$3,370	\$3,370	\$30.00

RDB	Special Road and Bridge	0.045900	\$3,370	\$3,370	\$1.55
RLR	Lateral Road	0.118600	\$3,370	\$3,370	\$4.00
SCS	Coldspring-Oakhurst CISD	1.095000	\$3,370	\$3,370	\$36.90
Total Tax Rate:		2.633120			
Taxes w/Current Exemptions:					\$88.75
Taxes w/o Exemptions:					\$88.74

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	IL	Interior lot	0.5160	22477.00	0.00	0.00	\$3,370	\$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$0	\$3,370	0	3,370	\$0	\$3,370
2014	\$0	\$3,370	0	3,370	\$0	\$3,370
2013	\$0	\$3,370	0	3,370	\$0	\$3,370
2012	\$0	\$3,370	0	3,370	\$0	\$3,370
2011	\$0	\$3,370	0	3,370	\$0	\$3,370
2010	\$0	\$3,370	0	3,370	\$0	\$3,370
2009	\$0	\$3,370	0	3,370	\$0	\$3,370
2008	\$0	\$3,370	0	3,370	\$0	\$3,370
2007	\$0	\$3,370	0	3,370	\$0	\$3,370
2006	\$0	\$5,000	0	5,000	\$0	\$5,000
2005	\$0	\$2,500	0	2,500	\$0	\$2,500
2004	\$0	\$2,500	0	2,500	\$0	\$2,500
2003	\$0	\$2,500	0	2,500	\$0	\$2,500
2002	\$0	\$2,500	0	2,500	\$0	\$2,500
2001	\$0	\$2,500	0	2,500	\$0	\$2,500
2000	\$0	\$2,500	0	2,500	\$0	\$2,500
1999	\$0	\$2,500	0	2,500	\$0	\$2,500

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	3/29/2012	GD	Gift Deed	Russell Suzanne B	Universal Ethician Church		6862	2012001723
2	4/29/2009	CSD	Constables Deed	Sayed Ismail A	Russell Suzanne B		10417	09-2764



SAN JACINTO COUNTY APPRAISAL DISTRICT

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Sec. 11.20. Religious Organizations.

(a) An organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation of:

- (1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship;
- (2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1);
- (3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property:

(A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and

(B) produces no revenue for the religious organization;

(4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3);

(5) the real property owned by the religious organization consisting of:

(A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and

(B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;

(6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if:

(A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and

(B) the land produces no revenue for the religious organization; and

(7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under Section 11.21(d).

(b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation.

(c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must:

(1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals;

(2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and

(4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.

(d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.

(e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith.

(f) A property may not be exempted under Subsection (a)(5) for more than three years.

(g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious



SAN JACINTO COUNTY APPRAISAL DISTRICT

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organization has engaged in architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement.

(h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property:

(1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or

(2) meets the qualifications for an exemption under Subsection (a)(5).

(i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property.

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

(k) For purposes of Subsection (a)(6), an application or statement accompanying an application for the exemption stating that the land is owned for the purposes described by Subsection (a)(6) and signed by an authorized officer of the organization is sufficient to establish that the land is owned for those purposes.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 35, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 1, effective January 1, 1988; am. Acts 1995, 74th Leg., ch. 458 (H.B. 2613), § 1, effective June 9, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 9, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 3, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 3, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 123 (H.B. 2383), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.04, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.04, effective January 1, 2006; am. Acts 2003, 78th Leg., ch. 1052 (H.B. 1278), § 1, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 728 (H.B. 2018), § 23.001(80), effective September 1, 2005.)

Sec. 11.421. Qualification of Religious Organization.

(a) If the chief appraiser denies a timely filed application for an exemption under Section 11.20 for an organization that otherwise qualified for the exemption on January 1 of the year but that did not satisfy the requirements of

Sec. 11.42 PROPERTY TAX CODE 116

Subsection (c)(4) of that section on that date, the organization is eligible for the exemption for the tax year if the organization:

(1) satisfies the requirements of Section 11.20(c)(4) before the later of:

(A) June 1 of the year to which the exemption applies; or

(B) the 60th day after the date the chief appraiser notifies the organization of its failure to comply with those requirements; and

(2) within the time provided by Subdivision (1) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(b) If the chief appraiser cancels an exemption for a religious organization under Section 11.20 that was erroneously allowed in a tax year because he determines that the organization did not satisfy the requirements of Section 11.20(c)(4) on January 1 of that year, the organization is eligible for the exemption for that tax year if the organization:

(1) was otherwise qualified for the exemption;

(2) satisfies the requirements of Section 11.20(c)(4) on or before the 60th day after the date the chief appraiser notifies the organization of the cancellation; and

(3) within the time provided by Subdivision (2) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(Enacted by Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 3, effective August 31, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 17, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 5, effective June 20, 1997.)



SAN JACINTO COUNTY APPRAISAL DISTRICT

PO Box 1170 · Coldspring, Texas 77331 · 936-653-1450 · 936-653-5271 (Fax)

07/31/15

Universal Ethician Church
1401 19th St
Huntsville TX 77340

*Wounded Warrior
Cemetery since deeded to
UEC 11-22-2011*

Property ID: 92033 3080-000-9000
Legal Desc: Waterwood - Park Forest Village, Acres 176.3528

Dear Property Owner:

Your application for Religious Organization Exemption under Section 11.20 of the Property Tax Code on the above described property is denied for the following reason(s):

- ☐ 1. The property is not owned by a religious organization.
- ☒ 2. The property is not used primarily as a place of religious worship.
- ☒ 3. The property is not reasonably necessary for engaging in religious worship.
- ☒ 4. The property is not used as a residence for persons whose principal occupation is to serve in the clergy of the religious organization and/ or the property produces income for the religious organization.
- ☐ 5. The organization is operated in a manner which results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for services rendered.
- ☐ 6. The organization does not, by bylaw, charter, or other regulation, direct on discontinuance of the organization that the assets are to be transferred to the state or to a charitable, educational, religious or other similar organization.
- ☐ 7. Your application was not filed timely and your tax payments are current (Section 11.433).
- ☐ 8. You did not submit a copy of your bylaws, charter, or other regulation.
- ☒ 9. **Other:** cannot have more than one parsonage

If you disagree with this determination, you have 30 days from the date of this letter to file a written protest with the Appraisal Review Board. If your organization does not qualify because of number six above, you have 60 days to correct the deficiency in your bylaws or charter. Please contact me if you have any questions.

Sincerely,

Kelly Foxworth
Chief Appraiser

San Jacinto CAD

Property

Account

Property ID: 92033 Legal Description: Waterwood - Park Forest Village, Acres 176.3528
 Geographic ID: 3080-000-9000 Agent Code:
 Type: Real
 Property Use Code:
 Property Use Description:

Location

Address: FM 980 N Mapsco:
 TX
 Neighborhood: Map ID: 13.3
 Neighborhood CD:

Owner

Name: Universal Ethician Church Owner ID: 334
 Mailing Address: 1401 19th St % Ownership: 100.000000000000%
 Huntsville, TX 77340
 Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$507,020	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$507,020	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$507,020	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$507,020	

Taxing Jurisdiction

Owner: Universal Ethician Church
 % Ownership: 100.000000000000%
 Total Value: \$507,020

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
CAD	Appraisal Dist	0.000000	\$507,020	\$507,020	\$0.00
CP4	County Commissioner's Precinct 4	0.000000	\$507,020	\$507,020	\$0.00
ESD	Emergency Services Dist	0.100000	\$507,020	\$507,020	\$507.02
GSJ	San Jacinto County	0.483620	\$507,020	\$507,020	\$2,452.05

RDB	Special Road and Bridge	0.045900	\$507,020	\$507,020	\$232.72
RLR	Lateral Road	0.118600	\$507,020	\$507,020	\$601.33
SCS	Coldspring-Oakhurst CISD	1.095000	\$507,020	\$507,020	\$5,551.87
Total Tax Rate:		1.843120			
Taxes w/Current Exemptions:					\$9,344.99
Taxes w/o Exemptions:					\$9,344.99

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	CO	Commercial	151.3970	6594853.32	0.00	0.00	\$435,270	\$0
2	CO	Commercial	24.9558	1087074.65	0.00	0.00	\$71,750	\$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$0	\$507,020	0	507,020	\$0	\$507,020
2014	\$0	\$507,020	0	507,020	\$0	\$507,020
2013	\$0	\$507,020	0	507,020	\$0	\$507,020
2012	\$0	\$507,020	0	507,020	\$0	\$507,020
2011	\$0	\$507,020	34,410	34,410	\$0	\$34,410
2010	\$0	\$507,020	36,970	36,970	\$0	\$36,970
2009	\$0	\$507,020	44,250	44,250	\$0	\$44,250
2008	\$0	\$352,700	39,340	39,340	\$0	\$39,340
2007	\$0	\$10,000	8,000	8,000	\$0	\$8,000
2006	\$0	\$10,000	8,000	8,000	\$0	\$8,000
2005	\$0	\$176,360	50,800	50,800	\$0	\$50,800
2004	\$0	\$161,460	51,270	51,270	\$0	\$51,270
2003	\$0	\$234,950	88,940	88,940	\$0	\$88,940
2002	\$0	\$248,000	102,330	102,330	\$0	\$102,330
2001	\$0	\$248,000	95,810	95,810	\$0	\$95,810
2000	\$0	\$248,000	0	248,000	\$0	\$248,000

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	11/22/2011	GD	Gift Deed	Russell Kenneth & Marjorie	Universal Ethician Church		25744	11-6098



SAN JACINTO COUNTY APPRAISAL DISTRICT

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Sec. 11.20. Religious Organizations.

(a) An organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation of:

- (1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship;
- (2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1);
- (3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property:

(A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and

(B) produces no revenue for the religious organization;

(4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3);

(5) the real property owned by the religious organization consisting of:

(A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and

(B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;

(6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if:

(A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and

(B) the land produces no revenue for the religious organization; and

(7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under Section 11.21(d).

(b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation.

(c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must:

(1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals;

(2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and

(4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.

(d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.

(e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith.

(f) A property may not be exempted under Subsection (a)(5) for more than three years.

(g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious



SAN JACINTO COUNTY APPRAISAL DISTRICT

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organization has engaged in architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement.

(h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property:

(1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or

(2) meets the qualifications for an exemption under Subsection (a)(5).

(i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property.

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

(k) For purposes of Subsection (a)(6), an application or statement accompanying an application for the exemption stating that the land is owned for the purposes described by Subsection (a)(6) and signed by an authorized officer of the organization is sufficient to establish that the land is owned for those purposes.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 35, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 1, effective January 1, 1988; am. Acts 1995, 74th Leg., ch. 458 (H.B. 2613), § 1, effective June 9, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 9, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 3, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 3, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 123 (H.B. 2383), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.04, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.04, effective January 1, 2006; am. Acts 2003, 78th Leg., ch. 1052 (H.B. 1278), § 1, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 728 (H.B. 2018), § 23.001(80), effective September 1, 2005.)

Sec. 11.421. Qualification of Religious Organization.

(a) If the chief appraiser denies a timely filed application for an exemption under Section 11.20 for an organization that otherwise qualified for the exemption on January 1 of the year but that did not satisfy the requirements of

Sec. 11.42 PROPERTY TAX CODE 116

Subsection (c)(4) of that section on that date, the organization is eligible for the exemption for the tax year if the organization:

(1) satisfies the requirements of Section 11.20(c)(4) before the later of:

(A) June 1 of the year to which the exemption applies; or

(B) the 60th day after the date the chief appraiser notifies the organization of its failure to comply with those requirements; and

(2) within the time provided by Subdivision (1) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(b) If the chief appraiser cancels an exemption for a religious organization under Section 11.20 that was erroneously allowed in a tax year because he determines that the organization did not satisfy the requirements of Section 11.20(c)(4) on January 1 of that year, the organization is eligible for the exemption for that tax year if the organization:

(1) was otherwise qualified for the exemption;

(2) satisfies the requirements of Section 11.20(c)(4) on or before the 60th day after the date the chief appraiser notifies the organization of the cancellation; and

(3) within the time provided by Subdivision (2) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(Enacted by Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 3, effective August 31, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 17, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 5, effective June 20, 1997.)



SAN JACINTO COUNTY APPRAISAL DISTRICT

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07/31/15

Universal Ethician Church
1401 19th St
Huntsville TX 77340

*Holy Trinity Wilderness
Cathedral Convent
gifted to UEC
11-16-2007*

Property ID: 99587 0187-001-0010
Legal Desc: A187 Isiah Kerby, Tract 1A, Acres 55.8557

Dear Property Owner:

Your application for Religious Organization Exemption under Section 11.20 of the Property Tax Code on the above described property is denied for the following reason(s):

- ☐ 1. The property is not owned by a religious organization.
- ☒ 2. The property is not used primarily as a place of religious worship.
- ☒ 3. The property is not reasonably necessary for engaging in religious worship.
- ☒ 4. The property is not used as a residence for persons whose principal occupation is to serve in the clergy of the religious organization and/ or the property produces income for the religious organization.
- ☐ 5. The organization is operated in a manner which results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for services rendered.
- ☐ 6. The organization does not, by bylaw, charter, or other regulation, direct on discontinuance of the organization that the assets are to be transferred to the state or to a charitable, educational, religious or other similar organization.
- ☐ 7. Your application was not filed timely and your tax payments are current (Section 11.433).
- ☐ 8. You did not submit a copy of your bylaws, charter, or other regulation.
- ☒ 9. **Other:** cannot have more than one parsonage

If you disagree with this determination, you have 30 days from the date of this letter to file a written protest with the Appraisal Review Board. If your organization does not qualify because of number six above, you have 60 days to correct the deficiency in your bylaws or charter. Please contact me if you have any questions.

Sincerely,

Kelly Foxworth
Chief Appraiser

San Jacinto CAD

Property

Account

Property ID: 99587 Legal Description: A187 Isiah Kerby, Tract 1A, Acres 55.8557
 Geographic ID: 0187-001-0010 Agent Code:
 Type: Real
 Property Use Code:
 Property Use Description:

Location

Address: Mapsco:
 Neighborhood: Map ID: 5.4
 Neighborhood CD:

Owner

Name: Universal Ethician Church Owner ID: 334
 Mailing Address: 1401 19th St % Ownership: 100.0000000000%
 Huntsville, TX 77340
 Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$173,430	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$173,430	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$173,430	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$173,430	

Taxing Jurisdiction

Owner: Universal Ethician Church
 % Ownership: 100.0000000000%
 Total Value: \$173,430

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
CAD	Appraisal Dist	0.000000	\$173,430	\$173,430	\$0.00
CP4	County Commissioner's Precinct 4	0.000000	\$173,430	\$173,430	\$0.00
ESD	Emergency Services Dist	0.100000	\$173,430	\$173,430	\$173.43
GSJ	San Jacinto County	0.483620	\$173,430	\$173,430	\$838.74
RDB	Special Road and Bridge	0.045900	\$173,430	\$173,430	\$79.60

RLR	Lateral Road	0.118600	\$173,430	\$173,430	\$205.69
SCS	Coldspring-Oakhurst CISD	1.095000	\$173,430	\$173,430	\$1,899.06
Total Tax Rate:		1.843120			
				Taxes w/Current Exemptions:	\$3,196.52
				Taxes w/o Exemptions:	\$3,196.52

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	TI	Timber	55.8557	2433074.29	0.00	0.00	\$173,430	\$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$0	\$173,430	0	173,430	\$0	\$173,430
2014	\$0	\$173,430	0	173,430	\$0	\$173,430
2013	\$0	\$173,430	0	173,430	\$0	\$173,430
2012	\$0	\$173,430	0	173,430	\$0	\$173,430
2011	\$0	\$173,430	0	173,430	\$0	\$173,430
2010	\$0	\$173,430	0	173,430	\$0	\$173,430
2009	\$0	\$173,430	0	173,430	\$0	\$173,430
2008	\$0	\$122,880	0	122,880	\$0	\$122,880

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	11/16/2007	GW	General Warranty Deed	Russell George H & Suzanne	Universal Ethician Church			07-8734



SAN JACINTO COUNTY APPRAISAL DISTRICT

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Sec. 11.20. Religious Organizations.

(a) An organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation of:

(1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship;

(2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1);

(3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property:

(A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and

(B) produces no revenue for the religious organization;

(4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3);

(5) the real property owned by the religious organization consisting of:

(A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and

(B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;

(6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if:

(A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and

(B) the land produces no revenue for the religious organization; and

(7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under Section 11.21(d).

(b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation.

(c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must:

(1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals;

(2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and

(4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.

(d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.

(e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith.

(f) A property may not be exempted under Subsection (a)(5) for more than three years.

(g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious



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organization has performed architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement.

(h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property:

(1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or

(2) meets the qualifications for an exemption under Subsection (a)(5).

(i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property.

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

(k) For purposes of Subsection (a)(6), an application or statement accompanying an application for the exemption stating that the land is owned for the purposes described by Subsection (a)(6) and signed by an authorized officer of the organization is sufficient to establish that the land is owned for those purposes.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 35, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 1, effective January 1, 1988; am. Acts 1995, 74th Leg., ch. 458 (H.B. 2613), § 1, effective June 9, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 9, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 3, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 3, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 123 (H.B. 2383), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.04, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.04, effective January 1, 2006; am. Acts 2003, 78th Leg., ch. 1052 (H.B. 1278), § 1, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 728 (H.B. 2018), § 23.001(80), effective September 1, 2005.)

Sec. 11.421. Qualification of Religious Organization.

(a) If the chief appraiser denies a timely filed application for an exemption under Section 11.20 for an organization that otherwise qualified for the exemption on January 1 of the year but that did not satisfy the requirements of

Sec. 11.42 PROPERTY TAX CODE 116

Subsection (c)(4) of that section on that date, the organization is eligible for the exemption for the tax year if the organization:

(1) satisfies the requirements of Section 11.20(c)(4) before the later of:

(A) June 1 of the year to which the exemption applies; or

(B) the 60th day after the date the chief appraiser notifies the organization of its failure to comply with those requirements; and

(2) within the time provided by Subdivision (1) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(b) If the chief appraiser cancels an exemption for a religious organization under Section 11.20 that was erroneously allowed in a tax year because he determines that the organization did not satisfy the requirements of Section 11.20(c)(4) on January 1 of that year, the organization is eligible for the exemption for that tax year if the organization:

(1) was otherwise qualified for the exemption;

(2) satisfies the requirements of Section 11.20(c)(4) on or before the 60th day after the date the chief appraiser notifies the organization of the cancellation; and

(3) within the time provided by Subdivision (2) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(Enacted by Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 3, effective August 31, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 17, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 5, effective June 20, 1997.)



SAN JACINTO COUNTY APPRAISAL DISTRICT

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07/31/15

Universal Ethician Church
1401 19th St
Huntsville TX 77340

*Part of / next to
Holy Trinity WCC
gifted to UEC
11-16-2007*

Property ID: 99620 0239-001-0020
Legal Desc: A239 Issac Prater, Tract 2A, Acres 2.994

Dear Property Owner:

Your application for Religious Organization Exemption under Section 11.20 of the Property Tax Code on the above described property is denied for the following reason(s):

- ☐ 1. The property is not owned by a religious organization.
- ☒ 2. The property is not used primarily as a place of religious worship.
- ☒ 3. The property is not reasonably necessary for engaging in religious worship.
- ☒ 4. The property is not used as a residence for persons whose principal occupation is to serve in the clergy of the religious organization and/ or the property produces income for the religious organization.
- ☐ 5. The organization is operated in a manner which results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for services rendered.
- ☐ 6. The organization does not, by bylaw, charter, or other regulation, direct on discontinuance of the organization that the assets are to be transferred to the state or to a charitable, educational, religious or other similar organization.
- ☐ 7. Your application was not filed timely and your tax payments are current (Section 11.433).
- ☐ 8. You did not submit a copy of your bylaws, charter, or other regulation.
- ☒ 9. **Other:** cannot have more than one parsonage

If you disagree with this determination, you have 30 days from the date of this letter to file a written protest with the Appraisal Review Board. If your organization does not qualify because of number six above, you have 60 days to correct the deficiency in your bylaws or charter. Please contact me if you have any questions.

Sincerely,

Kelly Foxworth
Chief Appraiser

San Jacinto CAD

Property

Account

Property ID: 99620 Legal Description: A239 Issac Prater, Tract 2A, Acres 2.994
 Geographic ID: 0239-001-0020 Agent Code:
 Type: Real
 Property Use Code:
 Property Use Description:

Location

Address: Mapsco:
 Neighborhood: Map ID: 12.2
 Neighborhood CD:

Owner

Name: Universal Ethician Church Owner ID: 334
 Mailing Address: 1401 19th St % Ownership: 100.0000000000%
 Huntsville, TX 77340
 Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$16,470	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$16,470	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$16,470	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$16,470	

Taxing Jurisdiction

Owner: Universal Ethician Church
 % Ownership: 100.0000000000%
 Total Value: \$16,470

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
CAD	Appraisal Dist	0.000000	\$16,470	\$16,470	\$0.00
CP4	County Commissioner's Precinct 4	0.000000	\$16,470	\$16,470	\$0.00
ESD	Emergency Services Dist	0.100000	\$16,470	\$16,470	\$16.47
GSI	San Jacinto County	0.483620	\$16,470	\$16,470	\$79.65
RDB	Special Road and Bridge	0.045900	\$16,470	\$16,470	\$7.56

RLR	Lateral Road	0.118600	\$16,470	\$16,470	\$19.53
SCS	Coldspring-Oakhurst CISD	1.095000	\$16,470	\$16,470	\$180.35
Total Tax Rate:		1.843120			
				Taxes w/Current Exemptions:	\$303.56
				Taxes w/o Exemptions:	\$303.56

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	TI	Timber	2.9940	130418.64	0.00	0.00	\$16,470	\$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$0	\$16,470	0	16,470	\$0	\$16,470
2014	\$0	\$16,470	0	16,470	\$0	\$16,470
2013	\$0	\$16,470	0	16,470	\$0	\$16,470
2012	\$0	\$16,470	0	16,470	\$0	\$16,470
2011	\$0	\$16,470	0	16,470	\$0	\$16,470
2010	\$0	\$16,470	0	16,470	\$0	\$16,470
2009	\$0	\$16,470	0	16,470	\$0	\$16,470
2008	\$0	\$11,980	0	11,980	\$0	\$11,980

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	11/16/2007	GW	General Warranty Deed	Russell George H & Suzanne	Universal Ethician Church			07-8734



SAN JACINTO COUNTY APPRAISAL DISTRICT

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Sec. 11.20. Religious Organizations.

(a) An organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation of:

- (1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship;
- (2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1);
- (3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property:

(A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and

(B) produces no revenue for the religious organization;

(4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3);

(5) the real property owned by the religious organization consisting of:

(A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and

(B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;

(6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if:

(A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and

(B) the land produces no revenue for the religious organization; and

(7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under Section 11.21(d).

(b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation.

(c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must:

(1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals;

(2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and

(4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.

(d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.

(e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith.

(f) A property may not be exempted under Subsection (a)(5) for more than three years.

(g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious



SAN JACINTO COUNTY APPRAISAL DISTRICT

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organization has engaged in architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement.

(h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property:

(1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or

(2) meets the qualifications for an exemption under Subsection (a)(5).

(i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property.

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

(k) For purposes of Subsection (a)(6), an application or statement accompanying an application for the exemption stating that the land is owned for the purposes described by Subsection (a)(6) and signed by an authorized officer of the organization is sufficient to establish that the land is owned for those purposes.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 35, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 1, effective January 1, 1988; am. Acts 1995, 74th Leg., ch. 458 (H.B. 2613), § 1, effective June 9, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 9, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 3, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 3, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 123 (H.B. 2383), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.04, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.04, effective January 1, 2006; am. Acts 2003, 78th Leg., ch. 1052 (H.B. 1278), § 1, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 728 (H.B. 2018), § 23.001(80), effective September 1, 2005.)

Sec. 11.421. Qualification of Religious Organization.

(a) If the chief appraiser denies a timely filed application for an exemption under Section 11.20 for an organization that otherwise qualified for the exemption on January 1 of the year but that did not satisfy the requirements of

Sec. 11.42 PROPERTY TAX CODE 116

Subsection (c)(4) of that section on that date, the organization is eligible for the exemption for the tax year if the organization:

(1) satisfies the requirements of Section 11.20(c)(4) before the later of:

(A) June 1 of the year to which the exemption applies; or

(B) the 60th day after the date the chief appraiser notifies the organization of its failure to comply with those requirements; and

(2) within the time provided by Subdivision (1) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(b) If the chief appraiser cancels an exemption for a religious organization under Section 11.20 that was erroneously allowed in a tax year because he determines that the organization did not satisfy the requirements of Section 11.20(c)(4) on January 1 of that year, the organization is eligible for the exemption for that tax year if the organization:

(1) was otherwise qualified for the exemption;

(2) satisfies the requirements of Section 11.20(c)(4) on or before the 60th day after the date the chief appraiser notifies the organization of the cancellation; and

(3) within the time provided by Subdivision (2) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(Enacted by Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 3, effective August 31, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 17, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 5, effective June 20, 1997.)



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07/31/15

Universal Ethician Church
1401 19th St
Huntsville TX 77340

*Peninsula,
Wilderness Cathedral,
Russell Family Cemetery
gifted to UEC 11-29-2007*

Property ID: 99622 0187-002-0010
Legal Desc: A187 Isiah Kerby, Tract 1B, Acres 10.00

Dear Property Owner:

Your application for Religious Organization Exemption under Section 11.20 of the Property Tax Code on the above described property is denied for the following reason(s):

- ☐ 1. The property is not owned by a religious organization.
- ☒ 2. The property is not used primarily as a place of religious worship.
- ☒ 3. The property is not reasonably necessary for engaging in religious worship.
- ☒ 4. The property is not used as a residence for persons whose principal occupation is to serve in the clergy of the religious organization and/ or the property produces income for the religious organization.
- ☐ 5. The organization is operated in a manner which results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for services rendered.
- ☐ 6. The organization does not, by bylaw, charter, or other regulation, direct on discontinuance of the organization that the assets are to be transferred to the state or to a charitable, educational, religious or other similar organization.
- ☐ 7. Your application was not filed timely and your tax payments are current (Section 11.433).
- ☐ 8. You did not submit a copy of your bylaws, charter, or other regulation.
- ☒ 9. **Other:** cannot have more than one parsonage

If you disagree with this determination, you have 30 days from the date of this letter to file a written protest with the Appraisal Review Board. If your organization does not qualify because of number six above, you have 60 days to correct the deficiency in your bylaws or charter. Please contact me if you have any questions.

Sincerely,

Kelly Foxworth
Chief Appraiser

San Jacinto CAD

Property

Account

Property ID: 99622 Legal Description: A187 Isiah Kerby, Tract 1B, Acres 10.00
 Geographic ID: 0187-002-0010 Agent Code:
 Type: Real
 Property Use Code:
 Property Use Description:

Location

Address: FM 135 (at the end) Mapsco:
 TX
 Neighborhood: Map ID: 4
 Neighborhood CD:

Owner

Name: Universal Ethician Church Owner ID: 334
 Mailing Address: 1401 19th St % Ownership: 100.0000000000%
 Huntsville, TX 77340
 Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$50,000	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$50,000	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$50,000	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$50,000	

Taxing Jurisdiction

Owner: Universal Ethician Church
 % Ownership: 100.0000000000%
 Total Value: \$50,000

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
CAD	Appraisal Dist	0.000000	\$50,000	\$50,000	\$0.00
CP4	County Commissioner's Precinct 4	0.000000	\$50,000	\$50,000	\$0.00
ESD	Emergency Services Dist	0.100000	\$50,000	\$50,000	\$50.00
GSI	San Jacinto County	0.483620	\$50,000	\$50,000	\$241.81

RDB	Special Road and Bridge	0.045900	\$50,000	\$50,000	\$22.95
RLR	Lateral Road	0.118600	\$50,000	\$50,000	\$59.30
SCS	Coldspring-Oakhurst CISD	1.095000	\$50,000	\$50,000	\$547.50
Total Tax Rate:		1.843120			
Taxes w/Current Exemptions:					\$921.56
Taxes w/o Exemptions:					\$921.56

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	TI	Timber	10.0000	435600.00	0.00	0.00	\$50,000	\$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$0	\$50,000	0	50,000	\$0	\$50,000
2014	\$0	\$50,000	0	50,000	\$0	\$50,000
2013	\$0	\$50,000	0	50,000	\$0	\$50,000
2012	\$0	\$50,000	0	50,000	\$0	\$50,000
2011	\$0	\$50,000	0	50,000	\$0	\$50,000
2010	\$0	\$50,000	0	50,000	\$0	\$50,000
2009	\$0	\$50,000	0	50,000	\$0	\$50,000
2008	\$0	\$35,000	0	35,000	\$0	\$35,000

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	11/29/2007	GW	General Warranty Deed	Russell George H & Suzanne	Universal Ethician Church		36669	07-8890



SAN JACINTO COUNTY APPRAISAL DISTRICT

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Sec. 11.20. Religious Organizations.

(a) An organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation of:

- (1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship;
- (2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1);
- (3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property:

(A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and

(B) produces no revenue for the religious organization;

(4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3);

(5) the real property owned by the religious organization consisting of:

(A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and

(B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;

(6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if:

(A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and

(B) the land produces no revenue for the religious organization; and

(7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under Section 11.21(d).

(b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation.

(c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must:

(1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals;

(2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and

(4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.

(d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.

(e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith.

(f) A property may not be exempted under Subsection (a)(5) for more than three years.

(g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious



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organization has caused in architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement.

(h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property:

(1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or

(2) meets the qualifications for an exemption under Subsection (a)(5).

(i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property.

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

(k) For purposes of Subsection (a)(6), an application or statement accompanying an application for the exemption stating that the land is owned for the purposes described by Subsection (a)(6) and signed by an authorized officer of the organization is sufficient to establish that the land is owned for those purposes.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 35, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 1, effective January 1, 1988; am. Acts 1995, 74th Leg., ch. 458 (H.B. 2613), § 1, effective June 9, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 9, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 3, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 3, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 123 (H.B. 2383), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.04, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.04, effective January 1, 2006; am. Acts 2003, 78th Leg., ch. 1052 (H.B. 1278), § 1, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 728 (H.B. 2018), § 23.001(80), effective September 1, 2005.)

Sec. 11.421. Qualification of Religious Organization.

(a) If the chief appraiser denies a timely filed application for an exemption under Section 11.20 for an organization that otherwise qualified for the exemption on January 1 of the year but that did not satisfy the requirements of

Sec. 11.42 PROPERTY TAX CODE 116

Subsection (c)(4) of that section on that date, the organization is eligible for the exemption for the tax year if the organization:

(1) satisfies the requirements of Section 11.20(c)(4) before the later of:

(A) June 1 of the year to which the exemption applies; or

(B) the 60th day after the date the chief appraiser notifies the organization of its failure to comply with those requirements; and

(2) within the time provided by Subdivision (1) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(b) If the chief appraiser cancels an exemption for a religious organization under Section 11.20 that was erroneously allowed in a tax year because he determines that the organization did not satisfy the requirements of Section 11.20(c)(4) on January 1 of that year, the organization is eligible for the exemption for that tax year if the organization:

(1) was otherwise qualified for the exemption;

(2) satisfies the requirements of Section 11.20(c)(4) on or before the 60th day after the date the chief appraiser notifies the organization of the cancellation; and

(3) within the time provided by Subdivision (2) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(Enacted by Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 3, effective August 31, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 17, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 5, effective June 20, 1997.)



SAN JACINTO COUNTY APPRAISAL DISTRICT

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07/31/15

*Ethician
Family Cemetery*

Universal Ethician Church
1401 19th St
Huntsville TX 77340

*KLR & MHR gifted to
UFC 12-2-2003*

Property ID: 300710 3080-000-9100
Legal Desc: Waterwood - Park Forest Village, Acres 81.66

Dear Property Owner:

Your application for Religious Organization Exemption under Section 11.20 of the Property Tax Code on the above described property is denied for the following reason(s):

- ☐ 1. The property is not owned by a religious organization.
- ☒ 2. The property is not used primarily as a place of religious worship.
- ☒ 3. The property is not reasonably necessary for engaging in religious worship.
- ☒ 4. The property is not used as a residence for persons whose principal occupation is to serve in the clergy of the religious organization and/ or the property produces income for the religious organization.
- ☐ 5. The organization is operated in a manner which results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for services rendered.
- ☐ 6. The organization does not, by bylaw, charter, or other regulation, direct on discontinuance of the organization that the assets are to be transferred to the state or to a charitable, educational, religious or other similar organization.
- ☐ 7. Your application was not filed timely and your tax payments are current (Section 11.433).
- ☐ 8. You did not submit a copy of your bylaws, charter, or other regulation.
- ☒ 9. **Other:** cannot have more than one parsonage

If you disagree with this determination, you have 30 days from the date of this letter to file a written protest with the Appraisal Review Board. If your organization does not qualify because of number six above, you have 60 days to correct the deficiency in your bylaws or charter. Please contact me if you have any questions.

Sincerely,

Kelly Foxworth
Chief Appraiser

San Jacinto CAD

Property

Account

Property ID: 300710 Legal Description: Waterwood - Park Forest Village, Acres 81.66
 Geographic ID: 3080-000-9100 Agent Code:
 Type: Real
 Property Use Code:
 Property Use Description:

Location

Address: FM 980 N Mapsco:
 TX
 Neighborhood:
 Neighborhood CD: Map ID: 12.4

Owner

Name: Universal Ethician Church Owner ID: 334
 Mailing Address: 1401 19th St % Ownership: 100.0000000000%
 Huntsville, TX 77340
 Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$253,550	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$253,550	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$253,550	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$253,550	

Taxing Jurisdiction

Owner: Universal Ethician Church
 % Ownership: 100.0000000000%
 Total Value: \$253,550

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
CAD	Appraisal Dist	0.000000	\$253,550	\$253,550	\$0.00
CP4	County Commissioner's Precinct 4	0.000000	\$253,550	\$253,550	\$0.00
ESD	Emergency Services Dist	0.100000	\$253,550	\$253,550	\$253.55
GSI	San Jacinto County	0.483620	\$253,550	\$253,550	\$1,226.21

RDB	Special Road and Bridge	0.045900	\$253,550	\$253,550	\$116.38
RLR	Lateral Road	0.118600	\$253,550	\$253,550	\$300.71
SCS	Coldspring-Oakhurst CISD	1.095000	\$253,550	\$253,550	\$2,776.37
Total Tax Rate:		1.843120			
Taxes w/Current Exemptions:					\$4,673.22
Taxes w/o Exemptions:					\$4,673.23

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	TI	Timber	81.6600	3557109.60	0.00	0.00	\$253,550	\$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$0	\$253,550	0	253,550	\$0	\$253,550
2014	\$0	\$253,550	0	253,550	\$0	\$253,550
2013	\$0	\$253,550	0	253,550	\$0	\$253,550
2012	\$0	\$253,550	0	253,550	\$0	\$253,550
2011	\$0	\$253,550	0	253,550	\$0	\$253,550
2010	\$0	\$253,550	0	253,550	\$0	\$253,550
2009	\$0	\$5,000	0	5,000	\$0	\$5,000
2008	\$0	\$5,000	0	5,000	\$0	\$5,000
2007	\$0	\$5,000	0	5,000	\$0	\$5,000
2006	\$0	\$5,000	0	5,000	\$0	\$5,000
2005	\$0	\$81,660	0	81,660	\$0	\$81,660
2004	\$0	\$81,660	0	81,660	\$0	\$81,660

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	12/2/2003	GD	Gift Deed	Russell Kenneth & Marjorie	Universal Ethician Church			03-8191



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organization has engaged in architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement.

(h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property:

(1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or

(2) meets the qualifications for an exemption under Subsection (a)(5).

(i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property.

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

(k) For purposes of Subsection (a)(6), an application or statement accompanying an application for the exemption stating that the land is owned for the purposes described by Subsection (a)(6) and signed by an authorized officer of the organization is sufficient to establish that the land is owned for those purposes.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 35, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 1, effective January 1, 1988; am. Acts 1995, 74th Leg., ch. 458 (H.B. 2613), § 1, effective June 9, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 9, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 3, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 3, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 123 (H.B. 2383), § 1, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.04, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.04, effective January 1, 2006; am. Acts 2003, 78th Leg., ch. 1052 (H.B. 1278), § 1, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 728 (H.B. 2018), § 23.001(80), effective September 1, 2005.)

Sec. 11.421. Qualification of Religious Organization.

(a) If the chief appraiser denies a timely filed application for an exemption under Section 11.20 for an organization that otherwise qualified for the exemption on January 1 of the year but that did not satisfy the requirements of

Sec. 11.42 PROPERTY TAX CODE 116

Subsection (c)(4) of that section on that date, the organization is eligible for the exemption for the tax year if the organization:

(1) satisfies the requirements of Section 11.20(c)(4) before the later of:

(A) June 1 of the year to which the exemption applies; or

(B) the 60th day after the date the chief appraiser notifies the organization of its failure to comply with those requirements; and

(2) within the time provided by Subdivision (1) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(b) If the chief appraiser cancels an exemption for a religious organization under Section 11.20 that was erroneously allowed in a tax year because he determines that the organization did not satisfy the requirements of Section 11.20(c)(4) on January 1 of that year, the organization is eligible for the exemption for that tax year if the organization:

(1) was otherwise qualified for the exemption;

(2) satisfies the requirements of Section 11.20(c)(4) on or before the 60th day after the date the chief appraiser notifies the organization of the cancellation; and

(3) within the time provided by Subdivision (2) files with the chief appraiser a new completed application for the exemption together with an affidavit stating that the organization has complied with the requirements of Section 11.20(c)(4).

(Enacted by Acts 1987, 70th Leg., ch. 640 (H.B. 2213), § 3, effective August 31, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 17, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 5, effective June 20, 1997.)



SAN JACINTO COUNTY APPRAISAL DISTRICT

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Sec. 11.20. Religious Organizations.

- (a) An organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation of:
- (1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship;
 - (2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1);
 - (3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property:
 - (A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and
 - (B) produces no revenue for the religious organization;
 - (4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3);
 - (5) the real property owned by the religious organization consisting of:
 - (A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and
 - (B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;
 - (6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if:
 - (A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and
 - (B) the land produces no revenue for the religious organization; and
 - (7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under Section 11.21(d).
- (b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation.
- (c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must:
- (1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals;
 - (2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;
 - (3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and
 - (4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.
- (d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.
- (e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith.
- (f) A property may not be exempted under Subsection (a)(5) for more than three years.
- (g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious