



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:  
 Neighborhood CD:      Map ID: 14

### 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:          | + | \$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: 100.0000000000%  
 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        |
| G SJ   | 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        |
| <b>Total Tax Rate:</b> |                          | <b>2.633120</b> |           |                                    |                   |
|                        |                          |                 |           | <b>Taxes w/Current Exemptions:</b> | <b>\$6,056.18</b> |
|                        |                          |                 |           | <b>Taxes w/o Exemptions:</b>       | <b>\$6,056.18</b> |

**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

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

## 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

*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                   |
|                                       |   | -----     |                       |
| (=) Market Value:                     | = | \$413,870 |                       |
| (-) Ag or Timber Use Value Reduction: | - | \$0       |                       |
|                                       |   | -----     |                       |
| (=) Appraised Value:                  | = | \$413,870 |                       |
| (-) HS Cap:                           | - | \$0       |                       |
|                                       |   | -----     |                       |
| (=) 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        |
| GSI    | 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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## 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

*Sue bought at tax sales because  
it is connected to parcel where 105  
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      Mapsco:  
 Huntsville, TX  
 Neighborhood:      Map ID: 12.4  
 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:          | + | \$3,370 | Ag / Timber Use Value |
| (+)   | Agricultural Market Valuation:    | + | \$0     | \$0                   |
| (+)   | Timber Market Valuation:          | + | \$0     | \$0                   |
| ----- |                                   |   |         |                       |
| (=)   | Market Value:                     | = | \$3,370 |                       |
| (-)   | Ag or Timber Use Value Reduction: | - | \$0     |                       |
| ----- |                                   |   |         |                       |
| (=)   | Appraised Value:                  | = | \$3,370 |                       |
| (-)   | HS Cap:                           | - | \$0     |                       |
| ----- |                                   |   |         |                       |
| (=)   | 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        |
| G SJ   | 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        |
| <b>Total Tax Rate:</b> |                          | <b>2.633120</b> |         |                                    |                |
|                        |                          |                 |         | <b>Taxes w/Current Exemptions:</b> | <b>\$88.75</b> |
|                        |                          |                 |         | <b>Taxes w/o Exemptions:</b>       | <b>\$88.74</b> |

**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<br>Suzanne B | Universal<br>Ethician<br>Church |        | 6862  | 2012001723  |
| 2 | 4/29/2009 | CSD  | Constables Deed | Sayed Ismail A       | Russell<br>Suzanne B            |        | 10417 | 09-2764     |



# SAN JACINTO COUNTY APPRAISAL DISTRICT

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

## 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 caused an 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 Warria  
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: 100.0000000000%  
    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                   |
|                                       |   |           |                       |
| (=) Market Value:                     | = | \$507,020 |                       |
| (-) Ag or Timber Use Value Reduction: | - | \$0       |                       |
|                                       |   |           |                       |
| (=) Appraised Value:                  | = | \$507,020 |                       |
| (-) HS Cap:                           | - | \$0       |                       |
|                                       |   |           |                       |
| (=) Assessed Value:                   | = | \$507,020 |                       |

## Taxing Jurisdiction

Owner: Universal Ethician Church  
 % Ownership: 100.0000000000%  
 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      |
| G SJ   | 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<br>Kenneth &<br>Marjorie | Universal<br>Ethician<br>Church |        | 25744 | 11-6098     |



# SAN JACINTO COUNTY APPRAISAL DISTRICT

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

## 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

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

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

*Holy Trinity Wilderness  
Cathedral Cemetery  
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



|                 |                          |          |           |                             |            |
|-----------------|--------------------------|----------|-----------|-----------------------------|------------|
| 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

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

## 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

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

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

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

*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



|                 |                          |          |          |                             |          |
|-----------------|--------------------------|----------|----------|-----------------------------|----------|
| 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

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

## 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

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

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

*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       |
| GSJ    | 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

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

## 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.

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(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

*Ethician Family Cemetery*

Universal Ethician Church  
1401 19th St  
Huntsville TX 77340

*KLR+M+R signed 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:      Map ID: 12.4  
 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:          | + | \$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        |
| <b>Total Tax Rate:</b> |                          | <b>1.843120</b> |           |                                    |                   |
|                        |                          |                 |           | <b>Taxes w/Current Exemptions:</b> | <b>\$4,673.22</b> |
|                        |                          |                 |           | <b>Taxes w/o Exemptions:</b>       | <b>\$4,673.23</b> |

**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<br>Kenneth &<br>Marjorie | Universal<br>Ethician<br>Church |        |      | 03-8191     |



# SAN JACINTO COUNTY APPRAISAL DISTRICT

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organization has been 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