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AL EDWARDS
state representative
district 146

OPINION COMMITTEE

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Chairman of the Texas Emancipation Juneteenth Cultural & Historical Commission
Chairman of the Rules and Resolutions Committee
Chairman of the Budget and Oversight of the Ways and Means Committee
Member of the Appropriations Committee
Member of the Appropriations Criminal Justice Sub-Committee

FILE # ML-45026-06
I.D. # 45026

October 24, 2006

RQ-0541-GA

Dear General Abbott:

I am writing to request your opinion on behalf of the Harris County Appraisal District. Juneteenth USA is a 501(c) (3) charitable organization headquartered in Houston. Juneteenth was organized for the purposes of preserving the State Holiday and recognizing the end of slavery in Texas. The nonprofit organization also encourages the education and awareness of the African-American's place in history and its culture. The organization participates in various aspects of the culture including gospel, community service, job training, and volunteerism. In 1993, Juneteenth acquired a historic property, the old Paris Majestic Theater, intending to eventually restore and use it as its headquarters and to provide space for other community based charitable programs. At some point after the acquisition took place, the property sustained roof damage which presently makes it uninhabitable, and the organization does not currently have the funds to make the repairs necessary for occupancy.

The appraisal district granted an exemption to the property under Section 11.18, Property Tax Code for 1995 - 2005, but cancelled the exemption for 2006 based on reports that the building is unoccupied. The appraisal district has restored the exemption pending this request but inquires whether, given that the building cannot presently be occupied, it is eligible for exemption under that section and under article VIII, Sec. 2, Texas Constitution. The building is owned by the nonprofit organization and no persons other than the organization use the building for any purpose. Another question of inquiry is whether Harris County Appraisal District has the authority to reinstate permanent tax exemption status to Juneteenth USA and the ability to remove taxes that have been changed to the organization. There are no other questions regarding the eligibility of the organization for exemption.

I will be happy to provide any other information you may need.

Sincerely,


State Representative Al Edwards