

# Pima County Clerk of the Board

Julie Castañeda

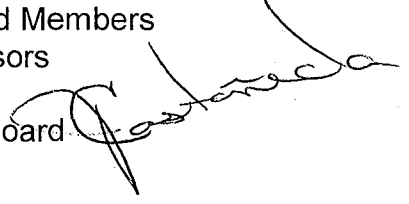
Melissa Manriquez  
Deputy Clerk

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520) 724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## MEMORANDUM

TO: Honorable Chairman and Board Members  
Pima County Board of Supervisors

FROM: Julie Castañeda, Clerk of the Board 

DATE: October 15, 2019

RE: Petition for Relief of Real Property Taxes – Charity Tabernacle Inc.

Pursuant to A.R.S. §42-11109(E)(2), Charity Tabernacle Inc., filed a petition on September 19, 2019, for relief of their 2019 Real Property Taxes as follows:

### Pending Tax Payment:

| <u>Parcel No.</u> | <u>Year</u> | <u>Taxes due</u>  | <u>Interest</u> | <u>Total*</u>     |
|-------------------|-------------|-------------------|-----------------|-------------------|
| 119-42-002A-1     | 2019        | \$2,153.09        | \$ .00          | \$2,153.09        |
| 119-42-002A-2     | 2019        | \$2,153.09        | \$ .00          | \$2,153.09        |
| <b>Total</b>      |             | <b>\$4,306.18</b> | <b>\$ .00</b>   | <b>\$4,306.18</b> |

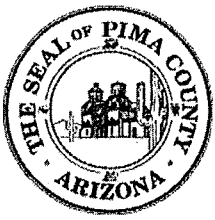
On April 2, 2019, the Board of Supervisor approved Charity Tabernacle Inc.'s Petition for Redemption of Property Tax Exemption Waiver. Their approved waiver was submitted to the Assessor's office for further processing and was denied.

The reason for denial detailed in the Assessor's review was that ownership of the property was not established until March of 2019. The Assessor's deadline for establishment of ownership was January 1, 2019.

\*Totals as of October 1, 2019.

/jc  
Attachments

- Notice of Hearing
- Treasurer's Tax Reports
- Assessor's Review Form
- Academy Del Sol's submission



# Pima County Clerk of the Board

Julie Castañeda

**Melissa Manriquez**  
Deputy Clerk

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October 8, 2019

Charity Tabernacle, Inc.  
Attn: David Musgrove, President and Director  
P.O. Box 85507  
Tucson, AZ 85745

RE: Petition for Relief of Taxes – Parcel No. 119-42-002A

Dear Mr. Musgrove:

Please be advised that your Petition for Relief of Real Property Taxes for tax year 2019, has been scheduled before the Pima County Board of Supervisors on Tuesday, October 15, 2019, at 9:00 a.m., or thereafter, at the following location:

Pima County Administration Building  
Board of Supervisors Hearing Room  
130 West Congress, 1st Floor  
Tucson, AZ 85701

If you have any questions regarding this hearing, please contact this office at 724-8449.

Sincerely,

A handwritten signature in black ink, appearing to read "Castañeda", is written over a horizontal line.

Julie Castañeda  
Clerk of the Board

/jc



## PIMA COUNTY TREASURER'S OFFICE

**Beth Ford, CPA**  
**Pima County Treasurer**

240 North Stone Avenue  
Tucson AZ, 85701-1199  
(520) 724-8341

### ACCOUNT BALANCE

CHARITY TABERNACLE INC  
PO BOX 85507  
TUCSON AZ 85754-5507

ACCOUNT: 11942002A  
PROPERTY TYPE: Real Estate  
PROPERTY LOCATION: 4601 S MISSION RD  
LEGAL DESC: CASITAS DEL SOL PTN S340' BLK 2

#### Account Balance as of September 27, 2019

| Tax Year      | Cert No | Interest Date | Interest Percent | Amount            | Interest Due  | Fees Due      | Penalties Due | Total Due         |
|---------------|---------|---------------|------------------|-------------------|---------------|---------------|---------------|-------------------|
| 2019 - 1      |         | 11/2/2019     | 16.0             | 2,153.09          | 0.00          | 0.00          | 0.00          | 2,153.09          |
| 2019 - 2      |         | 5/2/2020      | 16.0             | 2,153.09          | 0.00          | 0.00          | 0.00          | 2,153.09          |
| <b>Totals</b> |         |               |                  | <b>\$4,306.18</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$4,306.18</b> |

If you have any questions about the items on this statement, please contact our offices.



**Melissa Manriquez**  
Deputy Clerk

# Pima County Clerk of the Board

**Julie Castañeda**

**Administration Division**  
130 W. Congress, 5<sup>th</sup> Floor  
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Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## Petition to the Board of Supervisors - Review Form

Pursuant to ☐ A.R.S. §42-11104(G) (educational/library property) or  
☒ A.R.S. §42-11109(E) (religious property)

Taxpayer Charity Tabernacle Inc.

For tax year(s) 2019 - Parcel No. 119-42-002A

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?  
☒ Yes ☐ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?  
☒ Yes ☐ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?  
☐ Yes ☒ No
- 4) If the answer to Number 3 is "No", why was the exemption denied?  
☒ The required ownership of the property was not in effect during the time period required by statute.  
☒ The property was not being used for the exempt purpose during the time period required by statute.  
☐ The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)  
☐ Other:

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Completed by: Rianna Larsen Date: Sep 25, 2019

c: Honorable Bill Staples, Pima County Assessor

# **CHARITY TABERNACLE, INC.**

## COVER LETTER

To: Pima County Board of Supervisors

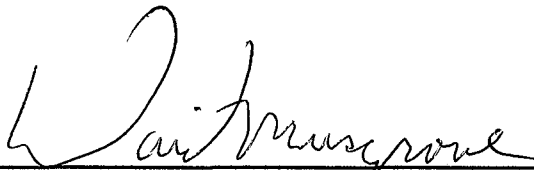
**Reason for Petition:** Property tax exemption

**Parcel Roll Number:** 119-42-002A

Book 22 of Maps Page 30

To whom it may concern,

Exhibit A legal description of property is adjacent to the church and property which has been tax exempt as a non-profit religious corporation for 15 years. Charity Tabernacle, Inc. purchased the property adjacent and did not realize there was a cut-off date for the application for the year 2019. However, we would like to know if the board would be gracious and grant us a tax exemption for exhibit A property, which will be used as a part of church functions as well as a second egress and ingress route off Mission Road to the church. We would appreciate your consideration as we are a small non-profit religious corporation.



---

Director (& President), David Musgrove

SEP 19 19AM 09:47 PCD KOF RD



**EXHIBIT "A"**  
**Legal Description**

Block 2, of CASITAS DEL SOL (AMENDED), according to the plat of record in the office of the County Recorder of Pima County, Arizona, recorded in Book 22 of Maps, Page 30;

EXCEPT a portion of land being in Block 2 of the Amended Plat of Casitas Del Sol, Blocks 1 through 7 recorded as Book 22 of Maps and Plats Page 30, records of Pima County, being in the Southwest Quarter of Section 34, Township 14 South, Range 13 East, of the Gila and Salt River Base and Meridian, Pima County, Arizona, more particularly described as follows:

BEGINNING at the Northeast corner of said Block 2;

THENCE South 12 degrees, 53 minutes, 14 seconds West, along the East line of said Block, a distance of 4.36 feet to the TRUE POINT OF BEGINNING;

THENCE continue South 12 degrees, 53 minutes, 14 seconds West, along the East line of said east line, a distance of 526.28;

THENCE departing said east line North 87 degrees, 13 minutes, 11 seconds West, a distance of 567.28 feet to a point on the West line of said Block 2, being the East right-of-way line of Mission Road as shown on said plat, being a point of intersection with a nontangent curve from which a radial line bears South 78 degrees, 24 minutes, 47 seconds East, a distance of 1834.86 feet to the center;

THENCE northerly along the arc of said curve to the right, a distance of 401.64 feet through a central angle of 12 degrees, 32 minutes, 30 seconds to a point of intersection with a nontangent line;

THENCE North 79 degrees, 30 minutes, 00 seconds East, along the North line of the 16 foot access and utility easement as shown on said plat; a distance of 570.63 feet to the TRUE POINT OF BEGINNING; and

FURTHER EXCEPTING any portion of said Block 2 lying North of the following described line;

BEGINNING at the Northeast corner of said Block 2;

THENCE South 12 degrees 53 minutes 14 seconds West, along the East line of said Block, a distance of 4.36 feet to the TRUE POINT OF BEGINNING;

THENCE South 79 degrees, 30 minutes, 00 seconds West, along the North line of a 16 foot access and utility easement as shown on said plat, a distance of 570.63 feet to the POINT OF TERMINUS.

SFP 1919M0947 PCD KOF RD



11172024 per  
NON-PROFIT AND RELIGIOUS ORGANIZATIONS SQ20190740108  
Property Tax Information and Questionnaire form

**QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION**  
**ALL QUESTIONS MUST BE ANSWERED TO BE CONSIDERED FOR EXEMPTION**

1. Name & Address of Organization:  
CHARITY TABERNACLE INC.  
PO BOX 85507  
TUCSON AZ 85745
2. Under which section of Title 42, Chapter 11, Article 3 does your organization claim exemption? YES  
(Arizona Revised Statutes can be found at: [www.azleg.gov](http://www.azleg.gov))
3. Are there any type of business activities such as snack bars, cafés or restaurants operating on the premises? Yes \_\_\_\_\_ No ✓
4. Is the organization exempt from Federal and/or State income taxes?  
Yes ✓ No \_\_\_\_\_
5. Is the Organization a 501 (C)? Yes, which type \_\_\_\_\_. No ✓
5. Give day, month, and year deed/title was acquired by applicant.  
Day 13 Month 2 Year 2019
6. Claimant is: Owner/Operator ✓ Owner only \_\_\_\_\_ Operator only \_\_\_\_\_
7. Exemption is claimed on:  
All land ✓ Buildings & Improvements \_\_\_\_\_ Personal Property \_\_\_\_\_
8. Is any portion of the property used as a place of residence? Yes \_\_\_\_\_ No ✓  
If yes, state number of individuals occupying the premises and the duration of the occupancy. Church
9. Does applicant receive any income? (other than free will offerings in connection with this property) Yes \_\_\_\_\_ No ✓
10. Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? Yes \_\_\_\_\_ No ✓. If yes, please list the name(s) of the organization(s) \_\_\_\_\_
11. List date of occupancy: Month 3 Day 13 Year 2019

SFP 1819M0154PC/KCF RDC

DATE RECEIVED

MAY 28 2019

724-8449



PIMA COUNTY ASSESSOR

Pima County Board of Supervisors

COPY

PETITION FOR REDEMPTION OF PROPERTY TAX EXEMPTION WAIVER  
Pursuant to A.R.S. §42-11153(B) and BOS Policy C4.3

Date: MARCH 19-19

**TAX YEAR: 2019**

Name and Address of Applicant:

MUSGROVE DAVID % CHARITY TABERNADE INC.  
Last Name First Name

P.O. BOX 85507 TUCSON AZ 85754  
Address City State Zip  
4601 S Mission Rd. 85746

Mailing address, if different from above:

520-981-1300  
Address City State Zip  
Phone Number Email Address

Parcel/Roll Number or License: 119-42-002A

Exemption type: ☐ Personal: (select one) ☐ Disabled ☐ Widow/Widower  
☐ Non-Profit Organization CHARITY TABERNADE INC.  
Name of Organization

My affidavit for property tax exemption was not filed before the March 1st deadline.  
This is a request that the waiver of the property tax exemption be redeemed by the Pima County Board of Supervisors under A.R.S. §42-11153(B). **NOTE: If taxes have become due, this application will not be processed and is hereby denied in conformance with Statute A.R.S. §42-11153(B) and Pima County Board of Supervisors Policy C4.3.**

Signed, [Signature]

Please return this form to:  
Pima County Clerk of the Board of Supervisors  
130 W. Congress St., 5<sup>th</sup> Floor  
Tucson, AZ 85701  
or  
Email to: COB\_mail@pima.gov

**Clerk of the Board's Use Only**  
Approved at the Board of Supervisor's Meeting:  
Date: APR 02 2019  
Clerk's Signature: [Signature]  
This Approved redemption waiver should be included with your application to the Assessor's Office.



|                      |
|----------------------|
| TYPE                 |
| Organization - 11565 |

2019

AFFIDAVIT FOR ORGANIZATIONAL TAX EXEMPTION

Pursuant to A.R.S. §§ 42-11101 through 42-11155

NAME: CHARITY TABERNACLE INC

|   |        |           |
|---|--------|-----------|
| CONTACT INFORMATION (Address if different than Applicant) |        |           |
| NAME:   |        |           |
| ADDRESS:  |        |           |
| CITY:   | STATE: | ZIP CODE: |
| TELEPHONE # FOR APPLICANT:                                |        |           |
| NOTES:  |        |           |

CHARITY TABERNACLE INC  
PO BOX 85507  
TUCSON AZ 85754-5507

EXEMPTION TYPE:

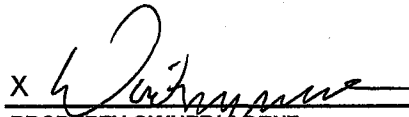
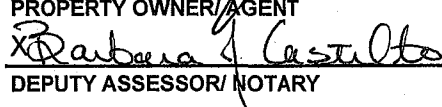
|                         |                         |  |
|-------------------------|-------------------------|--|
| RELIGIOUS ORGANIZATION  | NON-PROFIT ORGANIZATION |  |
| CHARITABLE ORGANIZATION | EDUCATIONAL PROPERTY    |  |
| VETERANS ORGANIZATION   | CEMETERY                |  |
| OTHER (SPECIFY TYPE)    |                         |  |

NOTE: SIGNATURE MUST BE NOTARIZED OR SIGNED  
IN THE PRESENCE OF ASSESSOR'S OFFICE  
PERSONNEL

|                               |                |
|-------------------------------|----------------|
| (A) PROPERTY LIST             | (B) LIST USAGE |
| 11942002C - 4503 S MISSION RD |                |

STATE OF ARIZONA/ PIMA COUNTY

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT I HAVE READ  
OVER THE FOREGOING FACTS BEFORE SUBSCRIBING MY NAME  
HERETO AND THAT ALL MATTERS HEREIN STATED ARE TRUE TO THE  
BEST OF MY KNOWLEDGE.

X   
PROPERTY OWNER/ AGENT DATE  
X   
DEPUTY ASSESSOR/ NOTARY COMMISSION EXPIRES

rm 3/19/19  
Requesting 11942002A  
per SQ 20190740108

129-8449



Pima County Board of Supervisors

DATE RECEIVED

APR 11 2019

PIMA COUNTY ASSESSOR

PETITION FOR REDEMPTION OF PROPERTY TAX EXEMPTION WAIVER  
Pursuant to A.R.S. §42-11153(B) and BOS Policy C4.3

Date: MARCH 19-19

**TAX YEAR: 2019**

Name and Address of Applicant:

MUSGROVE DAVID G. CHARITY TABERNADE INC.  
Last Name First Name  
P.O. BOX 85507 TUCSON AZ 85754  
Address City State Zip  
4601 S Mission Rd. 85746

Mailing address, if different from above:

520-981-1300  
Address City State Zip  
Phone Number Email Address

Parcel/Roll Number or License: 119-42-002A

Exemption type: ☐ Personal: (select one) ☐ Disabled ☐ Widow/Widower  
☒ Non-Profit Organization CHARITY TABERNADE INC.  
Name of Organization

My affidavit for property tax exemption was not filed before the March 1st deadline.  
This is a request that the waiver of the property tax exemption be redeemed by the Pima County Board of Supervisors under A.R.S. §42-11153(B). **NOTE: If taxes have become due, this application will not be processed and is hereby denied in conformance with Statute A.R.S. §42-11153(B) and Pima County Board of Supervisors Policy C4.3.**

Signed, [Signature]

Please return this form to:  
Pima County Clerk of the Board of Supervisors  
130 W. Congress St., 5th Floor  
Tucson, AZ 85701  
or  
Email to: COB\_mail@pima.gov

DATE RECEIVED

APR 11 2019

**Clerk of the Board's Use Only**

Approved at the Board of Supervisor's Meeting:

Date: APR 02 2019

Clerk's Signature

[Signature]

This Approved redemption waiver should be included with your application to the Assessor's Office.

### Religious Vacant Land Intent Declaration

Applicant: Please complete this declaration for the consideration of exemption of vacant land with future intended religious use. Please be aware that this document may be recorded with the Pima County Recorder's Office.

Parcel number: 119 - 42 - 002A

Property address: 4601 S. MISSION Rd.

Name of the Church/Religious Organization:  
CHARITY TABERNACLE INC.

List in detail the intended use of the property: TO ADD AXIOS TO PRE-EXISTING CHURCH PROPERTY

Are there plans for any portion of the property to be leased, rented, used for any commercial purpose, or divided and sold now or in the future? If yes, please explain.  
NO

I acknowledge that use of this property for any purpose other than the intended use listed above will disqualify it from ad valorem tax exemption. If the intended use hasn't begun within 3 years of this declaration, you will be required to file new declaration and intent documents.

By signing this affidavit and under penalty of perjury I hereby certify that all information contained in this affidavit is true and correct.

Print Name: DAVID MUSGROVE Phone (520) 981-1300  
Signature: [Signature] Date 3/19/19

SEP 18 19 01 55 PCD KDF RD AP

**CONSENT OF DIRECTORS OF  
CHARITY TABERNACLE, INC.**

**TO ACTION:**

***PURCHASE OF REAL ESTATE***

We, the undersigned, being all of the directors of Charity Tabernacle, Inc., do hereby adopt the following resolutions by signing our written consent thereto:

WHEREAS, the Board of Directors has determined that the purchase of land adjacent to Charity Tabernacle (4601 S. Mission Rd.) in Tucson County, on Mission Road, between Ajo and Irvington, it is hereby

RESOLVED, that this Corporation purchase the real estate described above and described in more particular in the Deed that will be provided at the time of purchase

THE TERMS set out in this agreement are that the Charity Tabernacle, Inc., purchase for the price of Twenty Thousand and No/100 Dollars (\$20,000.00).


FURTHER RESOLVED, that the President, David Musgrove, of this Corporation is hereby authorized to act on behalf of the Corporation and to execute, sign and accept the Deed and such other instruments as may be required in connection with the purchase of the above-mentioned property and to affix the corporate seal of this Corporation to such documents.

FURTHER RESOLVED, that any single or multiple of any of following the three (3) Officers and Directors may singly or multiply execute any documents, deeds, signatures, etc., for the purpose of selling said Church Property and Church Building.

This action shall be effective: **February 18, 2019.**

Signatories of Directors:

  
\_\_\_\_\_  
David Musgrove, Director & President

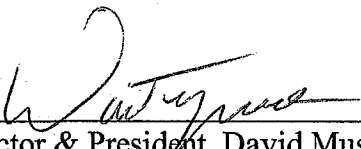
  
\_\_\_\_\_  
Jason R. Musgrove, Director & Vice President

Absent

Keith Campbell, Jr., Director & Secretary/Treasurer

Attested to this same day by the Seal of Charity Tabernacle, Inc., a Corporation of the State of Oklahoma and the Signature of the Director & President of the Corporation, David Musgrove:

Seal:

  
\_\_\_\_\_  
Director & President, David Musgrove

Order # 60016946

\* E RECORDING \* Page 1 of 3



SEQUENCE: 20190740108

No. Pages: 3

3/15/2019

10:30 AM

F. ANN RODRIGUEZ, RECORDER  
Recorded By: VJG (e-recording)**When Recorded Return To:**

Charity Tabernacle, Inc.  
4503 S. Mission Rd.  
Tucson, AZ 85746

*For Recorder's Use***SPECIAL WARRANTY DEED**

For good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the undersigned, LAS VEGAS SUNSET PROPERTIES, a Nevada corporation (the "Grantor"), hereby grants, sells, and conveys to CHARITY TABERNACLE, INC., an Oklahoma non-profit corporation (the "Grantee"), the following real property located in Pima County, Arizona:

See Exhibit A attached hereto and incorporated herein by this reference (the "Property")

SUBJECT TO: all general and special taxes and other assessments; reservations in patents, water rights, claims or title to water; all covenants, conditions, restrictions, servitudes, liens, reservations, easements, rights-of-way, declarations, encumbrances and other matters of record or to which reference is made in the public records; any and all matters that an accurate survey and/or physical inspection of the Property would reveal; zoning and other restrictions, reservations, prohibitions, regulations, and requirements imposed by governmental authorities; any matters created by or with the written consent of Grantee or arising as a result of work performed by or other activities of the Grantee regarding the Property; and any other matters not caused by the act or within the authorization of Grantor.

Notwithstanding any warranty that may be implied from the use of any word, phrase, or clause herein, Grantor does not warrant title to the Property other than to warrant and defend the title against all acts of Grantor and no other, except for the matters set forth above.

13 IN WITNESS WHEREOF, the undersigned has executed this Special Warranty Deed as of this day of March, 2019.

(Signature on the following page)

Special Warranty Deed  
Dated March 13, 2019

GRANTOR:

LAS VEGAS SUNSET PROPERTIES,  
a Nevada corporation

By:   
Anne Marie Berg, Vice President

ACKNOWLEDGEMENT

STATE OF NEVADA )  
County of CLARK ) ss.

Acknowledged before me this 13<sup>th</sup> day of March, 2019, by Anne Marie Berg, Vice President of Las Vegas Sunset Properties, a Nevada corporation, on behalf of the corporation.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

M. Louise Mendoza  
Notary Public

My commission expires:

10-14-2021



NEED TAX EXEMPTION  
AS OF 3-13-19 - 2020

**4601 South Mission Road**  
**±3.73 Acres**



**Ben A. Becker**  
**Adam Becker**

**CBRE**



## ***TAX EXEMPT STATUS***

# ***CHARITY TABERNACLE, INC.***

### **Summary:**

Charity Tabernacle Inc. – Tulsa, Oklahoma (the “Corporation”), apropos relevant dispositions related to “taxable earnings” of Law Number 1, dated January 31, 2011, and known as the *Internal Revenue Code (IRC)*, and as revised (the “Code-2011”) and Regulatory Code Number 8300, signed December 18, 2012 (the “Code-8300”). Findings of the review of the law and the applicable codes regarding the **obligations** of certain entities to present a Request to the Secretary of State, and other applicable dispositions for Tax-Exempt entities and/or agencies<sup>1</sup> do in fact show that under the laws of the United States of America, and in particular the *Internal Revenue Code*, demonstrate that *Charity Tabernacle, Incorporated* is considered tax exempt under said *Code* (which by further extension and encumbrance falls under jurisdiction of the *United States Code of Federal Regulations [U.S. CFR or CFR; a.k.a. “Code of Federal Regulations” or simply “Federal Code”]*).

### **Relevant Facts**

The Corporation is a Non-Profit Corporation organized under the laws of the State of Oklahoma on July 18, 1984 under the name of “*Charity Tabernacle, Inc.*” for religious purposes, specifically with the purpose of establishing and maintaining places to serve God<sup>2</sup>. The Corporation was registered as a “Foreign Corporation” authorized to do business in the State of Arizona on and since December 31, 2003 and in Puerto Rico on and since

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<sup>1</sup> The implications of the sales and use tax are outside of the scope of this letter.

<sup>2</sup> As established in Article IV of Charity Tabernacle Inc.’s *Articles of Incorporation*, submitted to the Secretary of State of the State of Oklahoma.

January 2, 2013 for religious purposes, specifically to preach the Gospel of Jesus Christ according to the Scriptures.<sup>3</sup>

Per the Corporation, it is exempt from taxes over its non-solicited earnings in the United States under Section 501(c)(3) of the *Internal Revenue Code of 1986*, as amended, (a.k.a., "*Federal Code*"). In addition, the Corporation also maintains exemption from Federal Income Taxes, even though the Corporation has not presented a formal request of tax exemption to the *Internal Revenue Service due to the fact* that churches (which are Constitutionally-protected religious entities) do not have to present such formal request in the United States in order to be exempt from said taxes, or to be considered exempt from those taxes by other businesses who, in most other instances, would be required by law to collect such taxes.

### **Summary of Conclusions:**

---

1. The Corporation is a *tax-exempt* corporation, unburdened from local earnings: This is due to its *church status*, or *religious incorporation status*, (*these terms are well defined further in this document*), but only if it complies with the following two requirements (*which by affidavit and actuality throughout decades and/or lands, CTI does so state that it hereby complies*):
- 

- 1) It is *incorporated* and operates *exclusively for religious purposes*;
- 2) And under "*Exemption Requirements: No part of the net earnings of a section 501(c)(3) entity may inure to the benefit of any private shareholder or individual,*" whether or not it is a religious entity, such

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<sup>3</sup> Article VII of the *Certificate of Authorization* to do business for a *Foreign Corporation* presented to the *Secretary of State of the Government of Puerto Rico*. (*Even though this has been submitted to the Government of Puerto Rico; nevertheless, it is CTI's same purpose throughout all lands of the earth.*)

as the Red Cross (*which non-religious entities must request and fill IRS Form \*\*\*\*\**).

2. In the event that the Corporation is a church or a religious corporation that complies with said Exemption Requirements, the Corporation is not required to present a request to the Secretary of State in order to enjoy the benefit of the tax exemption from local income.
3. If the Corporation fails to comply with the Exemption Requirements, the same can be considered a "For Profit Entity" under the Code-2011.
4. The Corporation is "*not required to file an Annual Income Tax Informative Return*" to the Secretary of State that is required for other entities that are tax exempt under Code-2011.
5. The Corporation is "*not required to submit the annual earnings over expenses report*" to the Secretary as is required by the Code 8300 since it is not required under Code-2011. The Regulation Code 8300 "*cannot overrule Code-2011*", since "*that law specifically establishes an exemption for the tax exempt religious entities that they do not have to file their earnings over expenses report and other information requested by the Secretary.*"

I understand that if the Secretary is requesting the annual earnings over expenses report, through a Court of Law, the Code 8300 "*must be considered ultra vires, that is, against the law, by the Court.*"

### **Legal Basis:**

#### **Exempt Churches and Religious Corporations:**

The Code-2011 established in January 31, 2011, that they will be exempt from taxes due tow income, the churches, conventions or churches associations, and religious entities or apostolic, between other mentioned entities that complied with the following two exemption requirements:

- 1) Is organized, and operates exclusively for religious purposes; and

2) None of the net earnings (income *after expenses*) will be in the benefit of any individual in particular.<sup>4</sup>

The term “*churches and church organizations or apostolic*” is comprised of churches, synagogues, mesquite, and other congregations of similar natures that promotes religious beliefs and provide religious rites and services.<sup>5</sup>

The Corporation is a church or religious entity, according to those terms that have been previously defined. Nevertheless, the Corporation will be tax exempt over income only if it complies with the Exemption Requirements. *This does not mean that the Corporation cannot pay the Pastor or the guest Pastor for their preaching or other services, or pay any other services rendered to the Corporation.*

Nevertheless, if the Corporation does not operate exclusively (*the requirement of the corporation was already met*) for religious purposes and part of its net earnings (*income after expenses*) is used for the benefit of any individual in particular, the Corporation will be considered a “*For Profit Entity*” taxable under the Code-2011 without the right to submit the Request to the Secretary.

### **Exemption Request:**

Section 1101.01(a) of Code-2011 contains a list of all of the entities that *will be tax exempt over income and their requirements to be exempt*. The *churches and other religious entities are the first ones to be mentioned* in that general list, as long as they comply with the Exemption Requirements previously discussed. Nevertheless, Section 1101.01 (d) contains a second list of the entities that are exempt that must submit the Request to enjoy the

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<sup>4</sup> Section 1101.01(a) (1) of the Code-2011 and Article 1101.01(a) (1)-1-(a) of the Code 8300.

<sup>5</sup> Article 1101.01(a) (1) -1-(b) of Code 8300.

benefits of tax exemption over income and on that second list, between other entities, the churches and religious entities are not included.<sup>6</sup> Therefore, *since the churches and religious entities are not mentioned in the second list of declared exempt entities that are obligated to submit the Request to the Secretary to begin to enjoy the tax exemption, I can conclude that the churches and religious entities do not have to submit the Request to begin to enjoy the benefits of tax exemption over local income.*

Even though the letter in the Code-2011 is not very clear, I understand the Corporation, being a church or other religious entity that is exempt, does not have to submit the Request before the Secretary to enjoy the benefit of tax exemption, as long as it meets the Exemption Requirements. *The Code established under the Federal Code clearly declares that the churches do not have to submit the Request for tax exemption under the same law to be exempt of taxes over income of the United States.*<sup>7</sup> Nevertheless, the Code 8300 does not include a similar disposition that exempts the churches from submitting a Request to the Secretary to enjoy the tax exemptions over local income.

### **Annual Informative Tax Return:**

In addition, *an exempt religious entity does not have to submit to the Secretary an annual informative tax return* that is required to others declared tax exempt entities under Code-2011.<sup>8</sup> Therefore, *the Corporation is not under obligation to submit an annual informative tax return* which is Form 480.7(OE). Nevertheless, this would make one have the understanding that the

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<sup>6</sup> See Article 1101-1 (d)-1-(a) (1) of the Code

<sup>7</sup> The Article 1.508-1(a) (3) of the Code stated that under the Federal Code, it **exempts the churches from submitting an exemption request to the Internal Revenue Service in order to be able to enjoy the tax exemption from income in the United States of America.**

<sup>8</sup> Section 1061.05 (b) (1) of Code -2011 and Article 1101.01 (d)-2-(b)–(4)(i)

Corporation has to submit all the informative tax returns that are required of other corporations, including, but not limited to, Form 480.6A and Form 480.6B;<sup>9</sup> however, this is not so, as you read further in the law:

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### **Annual Earnings and Expenses Statement:**

Finally, Code 8300 establishes that every corporation that has been recognized as a tax-exempted entity under Section 1101.01 of Code-2011 having, or not having, the obligation to submit the annual informative tax return, must submit annually an earnings and expenses statement to the *Division of Tax Exemption of the Bureau of Tax Assistance and Special Requests* and any other additional information requested by the Secretary of State, with the objective of enabling an in-depth investigation of a tax exemption status and to administer the dispositions of Code-2011 that required corporations that are tax exempted to submit an annual informative tax return<sup>10</sup>.

Despite the previous, the Code-2011 only requires the tax-exempt corporations that are obligated to submit the annual informative tax return to the Secretary of State, also have the obligation to annually submit the earnings and expenses and other information required in Code 8300<sup>11</sup>. There is a legal principle that a disposition of a Code “*cannot stand against (be ultra vires) what the law requires over the same matter.*” Code-2011 “*establishes specifically that a tax exempt religious organization is not obligated to submit the annual informative income tax return, therefore, such a religious exempt corporation is not obligated either to submit the annual earnings and expenses statement to the Secretary.*”

Therefore, “*the Corporation, being a tax-exempt church or religious corporation that is not obligated to submit the annual informative income tax*

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<sup>9</sup> Article 1101.01 (d)-2-(d)-(3) of Code 8300

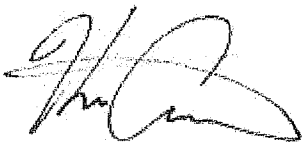
*return, neither is so obligated to submit the annual earnings and expenses statement to the Secretary of State."*

Despite, Code 8300 would *ultra vires*, or *against the law*, since Code-2011 states specifically that "*a tax exempt religious organization is not obligated either to submit the annual earnings and expenses statement since is not obligated to submit the annual informative income tax return.*"

### **Legal Warnings:**

The included conclusion in this letter are based on facts, and the laws, codes and jurisprudence applicable to the date of the same. Therefore, I don't assume the obligation to update or in any way modify my conclusions due to the changes in the facts informed after the date of this written statement or changes to the laws, codes or jurisprudence that may occur after the date of the same. There is no other conclusion inferred of any other matter that have not been discussed specifically under this communication.

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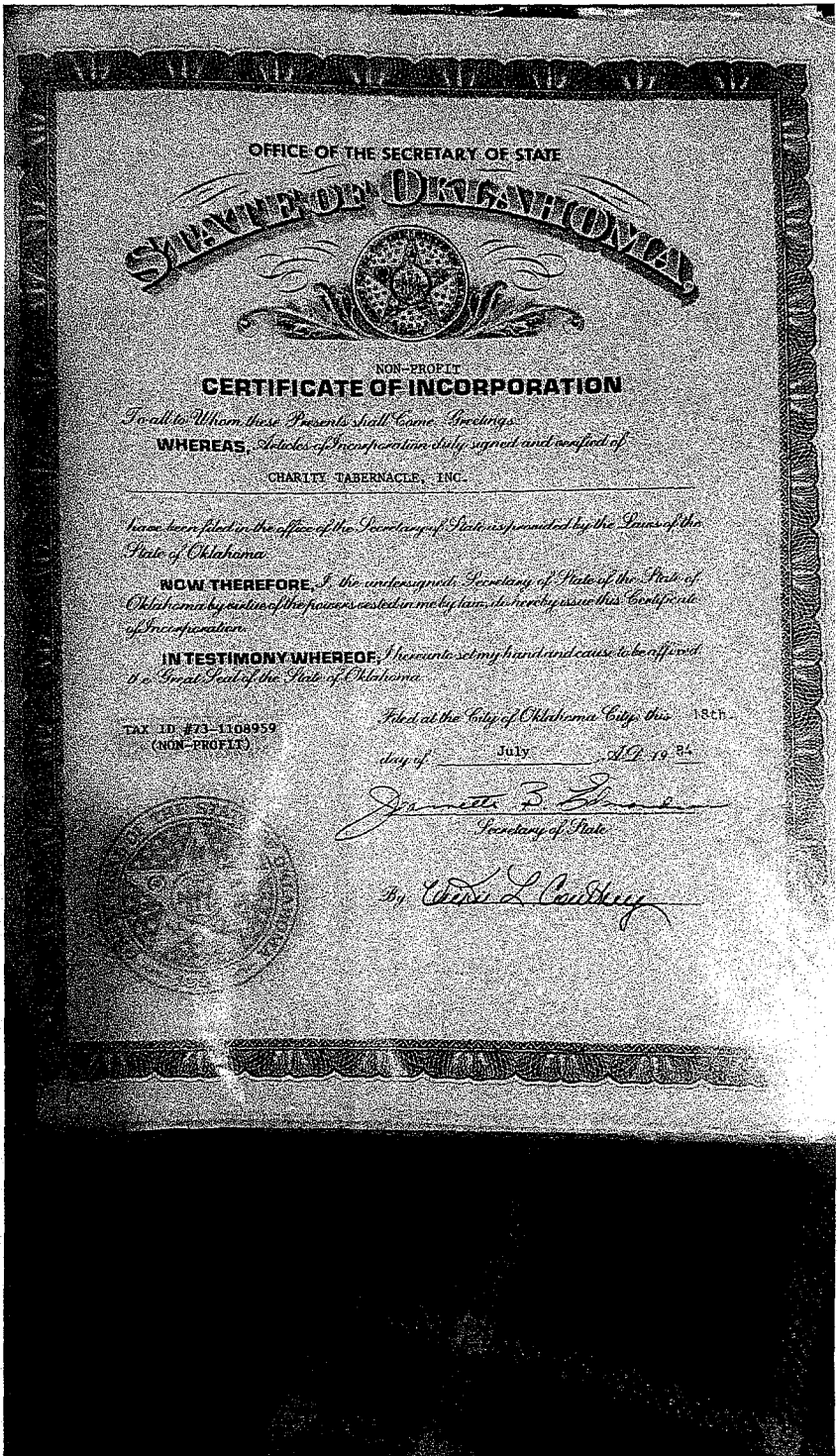


Keith Campbell Jr, Director, Corporate Treasurer & Corporate Secretary  
*Charity Tabernacle, Inc.*

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<sup>10</sup> Article 1101.01 (d)-2-(d)-(2) of Code 8300

<sup>11</sup> Section 1063.08(a) of code-2011





D O C U M E N T 1 7 4 0

**ARTICLES OF INCORPORATION**

(CHARITABLE, BENEVOLENT, RELIGIOUS, EDUCATIONAL OR SCIENTIFIC PURPOSES)

STATE OF OKLAHOMA  
COUNTY OF ROGERS

FEE: \$5.00

TO SECRETARY OF STATE OF THE STATE OF OKLAHOMA:

We, the undersigned trustees or directors

| NAME                 | NO. & STREET      | CITY & STATE         |
|----------------------|-------------------|----------------------|
| David Berry Musgrove | Rt. 6, Box 9      | Claremore, OK, 74017 |
| David Clifton        | 125 N. Second St. | Chouteau, OK, 74337  |
| David A. Musgrove    | Rt. 6, Box 9      | Claremore, OK, 74017 |

Persons legally competent to enter into contracts, for the purpose of forming a corporation under the laws of the State of Oklahoma, 18 O.S. 1971-1941-594, do hereby adopt the following Articles of Incorporation:

**ARTICLE ONE**

The name of this corporation is CHARITY TABERNACLE, INC.

**ARTICLE TWO**

The address of its registered office in the State of Oklahoma is Rt. 6, Box 9,  
(Street Address)  
in the City of Claremore County of Rogers

The name of its Registered Agent at such address is David Berry Musgrove

**ARTICLE THREE**

The duration of the corporation is Perpetual  
(Perpetual unless otherwise stated)

**ARTICLE FOUR**

The purpose or purposes for which the corporation is formed are:  
(Specify the Category as either Religious, Charitable, Educational, Benevolent or Scientific) Religious

And for the Purpose or Purposes of the Particular Corporation:  
the purpose of establishing and maintaining a place for the worship of God and perform contracts for any lawful purpose.

Nothing shall be construed both as objects and powers and the shareholders shall not be held to limit or restrict in any manner the general powers of this corporation by the laws of the State of Oklahoma.

## ARTICLE FIVE

A. The corporation is not organized for pecuniary profit nor shall it have any power to issue certificates of stock or declare dividends, and no part of its net earnings shall inure to the benefit of any member, director, trustee or individual. The balance of all money received by the corporation from its operations, after the payment in full of all debts and obligations of the corporation, shall be used and distributed exclusively for carrying out only the purpose or purposes of the corporation particularly set forth in Article Four hereof.

B. Upon the dissolution of the corporation, the board of trustees shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, literary or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501 (c) (3) of the Internal Revenue Code of 1954, or the corresponding provision of any future United States Internal Revenue Law, as the board of trustees shall determine. Any such assets not so disposed of shall be disposed of by the district court of the County in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

## ARTICLE SIX

The number of directors to be elected at the first meeting of the trustees is: three (3)

(TRUSTEES SIGN BELOW)

David Berry Musgrove  
DAVID BERRY MUSGROVE  
Jason Clifton  
JASON CLIFTON  
Pamela A. Musgrove  
PAMELA A. MUSGROVE

STATE OF OKLAHOMA  
COUNTY OF ROGERS

) SS.

Before me, \_\_\_\_\_, a Notary Public in and for said county and State, on this 16th day of July, 1984. Personally appeared, David Berry Musgrove, Jason Clifton and Pamela A. Musgrove to me known to be the identical persons who executed the foregoing Articles of Incorporation and acknowledged to be that they executed the same as their free and voluntary act and deed for the uses and purposes therein set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year above written:

(SEAL)

My Commission expires 5/4/87

## CERTIFICATE TO BE FILLED OUT BY PRESIDING OFFICER

I hereby certify that the within named Directors or Trustees were duly elected at a meeting held for said purpose at Claremore, Oklahoma on the 16th day of July, 1984.

STATE OF OKLAHOMA  
COUNTY OF ROGERS

) SS.

David Berry Musgrove, of lawful age, being first duly sworn, says that he is the presiding officer above named, that he has read the foregoing certificate and knows the contents thereof, and that the facts set forth therein are true, as he verily believes.

David Berry Musgrove  
David Berry Musgrove, Presiding Officer

Subscribed and sworn to before me this 16th day of July, 1984.

(SEAL)

My Commission expires 5/4/87

Mary C. Penick  
Mary C. Penick, Notary Public

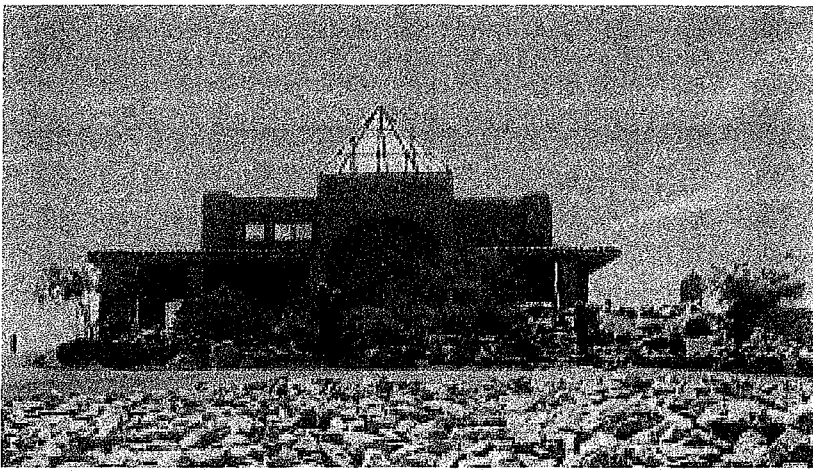
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## About Us

Charity Tabernacle is a Bible/based, non denominational church located in Tucson, Arizona. The temple in Tucson was dedicated on February 14, 2004 although the church itself was established in 1981 in Claremore, Oklahoma by Pastor David Musgrove. We believe the Bible to be the absolute Word of God which should be preached according to 1 Corinthians 2:4, "not with enticing words of man's wisdom, but in demonstration of the Spirit and of power,"

Charity Tabernacle also has a presence in different parts of the world such as Puerto Rico, Costa Rica and Nicaragua. Believers from places such as Florida, Texas, Canada and South America connect to our services on a regular basis via live streaming technology. All weekly services are translated live into Spanish.

We believe that Jesus Christ is the same yesterday, today and forever (Hebrews 13:8). We have many testimonies of miraculous healings and deliverances. We believe that God has prepared a Bride through seven church ages that is coming to



a maturity and believes in the power of His resurrection.

If you are looking for a home church, we would be happy to have you and your family visit and be part of our fellowship. Our services are twice a week: Sunday at 9:00 AM (doors open at 8:30 for prayer) and

Wednesday night at 7:30 PM. We have Communion the first Sunday of every month at 6:00 PM

We look forward to see you in one of our services soon

God bless you!



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AGREEMENT AND OPERATION OF OFFICES

The following agreements and the operations of the present offices in power at Charity Tabernacle are compiled below. It is to enlighten the present members who now attend the worship services at Charity Tabernacle; as to the proper function of each office. That we may agree as one united body, understanding each others' position as we work together to forward the kingdom of God.

THE OFFICE OF THE PASTOR: REV. DAVID MUSGROVE

The office of the Pastor is to conduct and act upon any program of which he believes to be according to the plan of God, according to the Word of God, for Charity Tabernacle of Tucson & Tulsa. He shall assume supreme authority and meet the initial responsibility of solely, as to the keeping and promoting for the spiritual welfare of the church. He shall be head of the associate Pastor, the deacon board, the trustee board, and the church body itself, acting in wisdom to lead God's saints, manifesting love toward all the saints and their burdens; conducting himself in perfect servitude, of which God has called and placed him to act upon. At any time the Pastor might become incapacitated or deceased, the Associate Pastor, Jason Musgrove, shall assume all duties, responsibilities, authorities, etc., of the Pastor, in effect & actuality becoming Pastor. Pastor Musgrove has held this office with Charity Tabernacle Churches since 1983.

THE OFFICE OF ASSOCIATE PASTOR: BRO. JASON MUSGROVE

The Associate Pastor to Charity Tabernacle is to perform and carry out the duties of the Pastor, in his absence. In the event of the Pastor's permanent incapacitation or death, he shall become Pastor. Until then, he is to conduct worship services according to the manner of doctrine believed and practiced by Charity Tabernacle. He shall be invested with the same power as the Pastor is, meeting all responsibility of the church, and acting in full authority to keep the church in order. He is to manifest deep concern to all the burdens of the saints and fulfill the commission of which God has called him to, as a shepherd. He shall account at various times the progress of the church, spiritual matters present, and problems that may be pressing, to the Pastor. He shall not undertake any business transactions without first presenting it to the Pastor, the exact transaction. Bro. Jason has been in the service of the Charity Tabernacle Churches for 22 years as a Minister of The Faith, serving in several capacities. Upon the Associate Pastor becoming Pastor due to the events noted above, the Office of Associate Pastor shall be filled by vote of the tithes-paying congregations, such vote to be called at the discretion & time of the Pastor.

THE OFFICE OF THE TRUSTEES: BROS. HEINE BOUMA, JEFF LOKER

This body of men, shall govern the welfare of the church as a business group. They are elected to protect the church in its financial matters, its business investments, the supervision of its properties and its expenditures. They shall strongly consider every move of progress, step by step, which involves church funds, for they shall be responsible to keep the church from indebtedness, and the saints from burdens that are too great to bear financially. In the undertaking of any project, regardless what it is, they are to bring the matter to the Pastor, consultation by the Pastor, consultation by the Pastor only. For every financial project the church wishes to invest or engage itself therein is absolutely required, excepting they shall have no authority over or interfering with the Corporation, of which Bro. Branham absolutely advised every church or group of churches with a common Pastor to incorporate for their safety and protection, due to legal events he saw were possible to arise in the future, doing harm to unincorporated churches.

THE OFFICE OF THE DEACONS : BROS. BENITEZ, DELVALLE, FARRER, REYNA

The office of deacons, as elected according to the Word of God and the manner of Charity Tabernacle, is to act as an office of spiritual assistance to the Pastor. They are to assist the Pastor on all of his spiritual activities. They are given free speech in presenting to the Pastor any program or benefits that would bless the general and spiritual welfare of the church. They must be apt to teach and, ready to assist the Pastor or associate Pastor on every duty if called to do so. They shall assist in serving communion. They shall be acting ushers in all services. They shall police the church, in keeping civil order and conduct. They shall assist in taking local offerings. They shall oversee the spiritual conduct of the church in working with the Pastor and one another on spiritual problems and matters of the saints. They shall be

ready at anytime to assist the need of every saint who is burdened and in need of spiritual consultation, or general welfare. They have not the right to act upon any program or promotion without agreement with one another, the Pastor, or the Trustees if the program they are considering involves church funds. They will be responsible before God for their conduct and manner of service, according to the Word of God. They shall not have a meeting among themselves without the Pastor or associate Pastor present.

#### THE OFFICE OF THE TREASURER: BRO. KEITH C.

The responsibility of the treasurer is to provide an exact account of the financial status of the present funds in the treasury. This report is to be made available to the Pastor or the board of trustees, upon their request of such a report. No other office in the church may have access to this information. He may obtain such information from the trustees report given to him by the treasurer. The treasurer shall sit in on every trustee meeting to take notes and minutes of actions taken by the board of trustees. He has not the authority to convey or acknowledge the financial status information to any acting office in the church but the Pastor or board of trustees. He shall not be a consultant in spiritual matters, nor is it of need that he should attend meetings of the deacons, unless asked to by the Pastor.

#### THE OFFICE OF SUNDAY SCHOOL SUPERINTENDENT: BRO. JASON

The office of Sunday school superintendent is of vital importance to the church. Though his duties are not major, he is responsible to keep the children's classes with teachers and supplies that pertain to teaching. He shall undertake to appoint teachers to their rooms assigned to them. He shall, in the absence of a Sunday school teacher, appoint another teacher to take the place of the one absent from duty. He shall watch carefully that the time element of the classes beginning and closing does not interfere with the worship service. He shall present the needs of Sunday school supplies to the board of trustees, who will advise him concerning the funds needed for such supplies. He shall not direct the teachers themselves, only assigning them to their classes. He shall not under-take any program without consulting the Pastor, for the Sunday school. His duties are confined to the Sunday school department solely. He is not required to sit in on deacon board meetings, nor on trustee board meetings. He is free from any responsibility as that pertaining to a deacon or trustee, that all his time may be given to supervise the Sunday school, with devout interest.

#### THE OFFICE OF MUSIC PROGRAM: BROS. ANGEL MENENDEZ, PAUL LAWSON, PETER STRUNK

The music program and all order pertaining to the development of such a program is under the supervision of the Pastor only, and the associate Pastor. During regular - services, special meetings, or revivals, at all times, the Pastor shall advise and conduct this program. The trustee board shall advise on the purchasing of any musical instruments and the Pastor shall be consulted. Any suggestions for musical programs by the saints, deacons, or such parties interested should be presented to the Pastor, who will welcome them, and advise on such suggestions. It is preferred the Pastor shall control this program, as he is the leader of the worship service, and confidence is placed in his ability to lead the church in worship that is most pleasing to God. Music programs, testimony services, addresses by various parties, reports to the church by various offices, or any program that intervenes the worship time should be under the Pastor's supervision.

#### THE OFFICE OF THE ELDERS: BROS. ANGEL MENENDEZ, PETER STRUNK

The office of the Elders shall be men "that rule well" and "be counted worthy of double honor, especially they who labor in the Word and Doctrine." And "Against an elder receive not an accusation, but before two or three witnesses." In Hebrews 11:2, "For by it [faith] the elders obtained a good report." As Peter in *I Peter 5* spoke to the Elders (as being himself as he said "also an Elder") "Feed the flock of God which is among you, taking the oversight thereof, not by constraint, but willingly; not for filthy lucre, but of a ready mind; Neither as being lords over God's heritage, but being ensamples to the flock. And when the chief Shepherd shall appear, ye shall receive a crown of glory that fadeth not away. Bro. Branham used Elders primarily in praying for the people, ordination of ministers (along with the Pastor) and dedication of babies (also along with the Pastor), always quoting the Scripture of James 5:14 "Is any sick among you? Let him call for the Elders of the Church; and let them pray over him, anointing him with oil in the name of the Lord..." A Senior Elder, when he, the Pastor (or the Associate Pastor) was absent from the Branham Tabernacle, (Bro. Neville), he even set over his church to take care of matters in his absence — according to the desires of the Pastor.

Constitution and Bylaws  
*Charity Tabernacle, Inc.*

# Constitution

## Preamble

WHEREAS, it is the express purpose of God our Heavenly Father, whose Name is the Lord Jesus Christ, to call out of the world a saved people who shall contribute to the Body of Christ, built and established on the foundation of the apostles and prophets, Jesus Christ being the Chief Cornerstone.

WHEREAS, the Body of Christ (the people of Jesus Christ) are enjoined to assemble themselves together for worship, fellowship, counsel, and instruction in the Word of God and the work of the ministry and for the exercise of those spiritual gifts and offices provided for in the New Testament, therefore,

BE IT RESOLVED, that we recognize ourselves a body of Christian believers working together for the common purpose of building the Kingdom of God by providing guidance, aid, instruction and covering to subordinate churches which will aid them to spread the Gospel of our Lord and Savior Jesus Christ, and that under the authority of the Holy Scriptures doing everything to honor the laws of the State of Oklahoma as we exercise all the rights and privileges granted to religious bodies.

## Article I Name

The name of this corporation shall be Charity Tabernacle, Inc.

## Article II Purpose

The purpose of this corporation shall be:

To establish and oversee places of worship under the guidance of the Holy Spirit (Titus 1:5; Psalms 107:3; Acts 2:42, 46-47; Hebrews 10:25).

To create departments as may be necessary in order to establish places of worship, to spread the Gospel by all necessary means, and to support other religious activity as deemed necessary by the Board of Directors to further our exempt purposes (Matthew 28:19-20).

To have the right to own, hold in trust, use, possess, sell, convey, mortgage, lease or dispose of such property, real or chattel, as may be needed for the prosecution of its work.

To license and ordain ministers of the Gospel according to the provisions of article VI of these bylaws (1 Thessalonians 5:12; II Thessalonians 2:15; 3:4; Hebrews 13:17), and to send Five-Fold Ministers to the fields at home and abroad.

## Article III Function of the fellowship

1. This Corporation shall have the right to govern itself according to a Biblical standard, "Endeavoring to keep the unity of the Spirit in the bond of peace...Till we all come in unity of the faith, and of the knowledge of the Son of God unto a perfect man, unto the measure of the stature of the fulness of Christ." (Ephesians 4:3-13)



2. To promote apostolic ministry and oversight of the people of God. (I Corinthians 12:28, Acts 14:23, Ephesians 4:8-11, Titus 1:5, I Peter 5:1-4).
3. To unite its ministers and churches of effective promotion of the Kingdom of God. (Ephesians 4:1-6)
4. To share responsibility in fulfilling the great commission of Christ; that is, the proclamation of the Gospel of the Kingdom and evangelization of the world.
5. To establish receive and maintain member churches under apostolic government.
6. To give necessary aid, comfort, instruction, guidance, protection and correction to its ministers.

## Article IV Tenets of Faith

The human phraseology employed in this statement is not inspired nor contended for, but the truth set forth is held to be essential to a full Gospel ministry. No claim is made that it contains all the truth in the King James Bible, only that it covers what we believe are the fundamental matters and principles contained in the King James Bible, and those fundamental matters and principles stated by said Bible may not necessarily be in line with what the world and history refers to as Orthodoxy, but they are our firm beliefs as held and taught by William Marrion Branham.

### The Scriptures Inspired

The King James Bible is the inspired Word of God, a revelation from God to men, the infallible rule of faith and conduct, and superior to conscience and reason, but not contrary to reason (2 Timothy 3:15, 17; 1 Peter 1:23-25; Hebrews 4:12), even though it may appear contrary to reason of the mind of the carnal man, "because they are spiritually discerned." (I Corinthians 2:14; Romans 8:3-9)

### The One True God

The one true God has revealed Himself as the eternally self-existent, self-revealed "I AM," and has further revealed Himself as operating as one person in three offices as Father, Son and Holy Spirit. (Deuteronomy 6:4; Mark 12:29; Isaiah 9:6, 43:10-11; Matthew 28:19).

### Man: His Fall And Redemption

Man was created good and upright, for God said, "Let us make man in our image and after our likeness." Man, by voluntary transgression, fell, and his only hope of redemption is in Jesus Christ, Who is called the Son of God, the Son of David and the Son of Man (Genesis 1:26-31; Genesis 3:17; Romans 5:12-21).

### The Salvation of Man

#### Conditions of Salvation

The Grace of God, which brings salvation, has appeared to all men, through the preaching of repentance toward God and through faith in the Lord Jesus Christ; man is saved by grace and faith in the Lord Jesus Christ and renewing of the Holy Spirit, and being justified by grace, has

become heir of God according to the knowledge of eternal life (Titus 2:11; 3:5-7; Romans 10:13-15; Luke 24:47).

### Evidences of Salvation

The inward evidence to the believer of his/her salvation is the direct witness of the Spirit (Romans 8:16). The outward evidence to all men is a life of holiness (I Thessalonians 4:7, II Timothy 1:9).

### Baptism in Water

The ordinance of baptism submerged in water – in the Name of the Lord Jesus Christ -- should be observed (as commanded in the Scriptures) by all that have repented of their sins and in their hearts have believed on Christ as their Savior and Lord. In doing so, they declare to the world that they have died with Christ and that they have also been released to walk with Him in newness of life (Matthew 28:19; Acts 2:38, 8:16; Romans 6:4).

### The Lord's Supper (Communion)

The Lord's Supper, consisting of the elements, unleavened bread and the fermented fruit of the vine (fermented wine), is the symbol expressing our sharing in a memorial to His suffering and death, and a prophecy of His second coming, and is enjoined to all believers "until He comes" (John 6:48,51,53-57; Luke 22:19,20; II Peter 1:4; I Corinthians 11:25).

### Foot Washing

Foot washing, consisting of brothers washing one another's feet (both feet) and sisters in a separate area, is the symbol expressing our sharing in a memorial to His not coming to be ministered to but to minister to others, and as a mark of humility, and as a symbol of the cleanliness of the Holy Spirit, and a prophecy of His second coming, and is enjoined to all believers "until He comes" saying "If I then, your Lord and Master, have washed your feet; ye also ought to wash one another's feet." (Luke 7:38; John 13:4-17).

### Sanctification Process

By the "blood of the Covenant" we are sanctified, as the Word says, "Be ye holy, for I am holy." Sanctification is the will of God for all believers, and should be an act of grace by the Blood of Jesus Christ, walking in obedience to God's Word (Hebrews 10:29, 12:14; I Peter 1:15-16; I Thessalonians 5:23-24; I John 2:6).

### The Promise of the Father (Baptism of the Holy Ghost and Fire)

All believers should ardently expect and earnestly seek the Promise of the Father, which is the baptism in the Holy Spirit. With it comes the infilling of power for life and service, and the bestowment of the gifts and their uses in the work of the ministry (Luke 24:49; Acts 1:4-8; I Corinthians 12:1-31). This experience may be distinct from and subsequent to the experience of the New Birth (Acts 2:38; 10:44-46; 11:14-16; 15:7-9).

### The Church

The church is the holy Body of Christ which consists of the Believers, not the church building, except as a place for the body of believers to come together for worship, the habitation of God

through the Spirit, with divine appointments for the fulfillment of her great commission. Each believer is an integral part of the church, and their names are written in the Lamb's Book of Life. (I Thessalonians 2:4)

### Ministry

Divinely called and Scripturally ordained ministry has been provided by our Lord for a multi-fold purpose: (1) The evangelization of the world, and (2) The edification of the Body of Christ, (3) For the work of the ministry, (4) The perfecting of the living saints, via a Five-Fold Ministry which consists of Apostles, Prophets, Evangelists, Pastors and Teachers (Mark 15:16, 20; Ephesians 4:11-13).

### Divine Healing

Deliverance from sickness is provided for in the atonement of Christ and is the privilege of all believers (Isaiah 53:4-5; Matthew 8:16-17; Mark 16:18; John 5:14).

### The Blessed Hope

The resurrection of those who have fallen asleep in Christ and their translation, together with those who are alive and remain unto the Lord, is imminent and is the blessed hope of the church (I Thessalonians 4:16; Romans 6:23; Titus 2:13; I Corinthians 15:51-52).

### The Millennial Reign of Jesus

The revelation of the Lord Jesus Christ from Heaven, the salvation of the 144,000 of Orthodox Jews, and the millennial reign of Christ on the earth are Scriptural promises and our hope (II Thessalonians 1:7; Revelation 19:11-16; Romans 11:25; Revelation 20:1-7).

### The Lake of Fire

The devil and his angels, the beast and the false prophet, and whosoever is not found written in the Lamb's Book of Life shall be thrown into the lake which burns fire and brimstone, which is the second death (Revelation 19:20; 20:10-15).

### The New Heavens and New Earth

We, as promised in the Scriptures, look for a new heavens and a new earth wherein righteousness dwells (II Peter 3:13; Revelation 21:1).

## Article V Ordinances

### Water Baptism

The ordinance of water baptism (Matt. 28:19) shall be administered by all established places of worship to all those who have repented of their sins and who have believed on the Lord Jesus Christ to the saving of their souls (Ro. 6:3-5; Col.2:12).

### The Lord's Supper

The ordinance of the Lord's Supper shall be observed regularly by all established places of worship, as enjoined in the Scriptures (Luke 22:19, 20; 1Cor. 11:23-26).

## Foot Washing

The ordinance of Foot washing shall be observed regularly (generally in the same service, with and just after, the Lord's Supper) by all established places of worship, as enjoined in the Scriptures (Luke 7:38; John 13:4-17).

## Article VI Membership

This is a non-membership church. However, this Corporation may have member churches (known as either Fellow Churches or Fellowship Churches) whose voting rights and privileges shall be prescribed by regulation through corporate resolutions. These rights and privileges shall be published in the "**Charity Tabernacle Churches: Agreement and Operation of Offices**" (for instance, Charity Tabernacle of Puerto Rico's document would be based on said document). Voting in the churches among tithes-paying Believers and voting in the Corporate Board of Directors shall be a separate and distinct voting: although all tithes-paying believers may vote in certain matters concerning their respective individual churches, only those tithes-paying believers who are properly elected to the Corporate Board of Directors may vote as a Corporate Director.

## Article VII Government

### Officers of the Corporation

There shall be a President, which shall also be known as the Chief Pastor of the central Corporation (aka Central Association) and church (which central church is currently Charity Tabernacle of Tucson).

There may be a Vice-President (who may also be referred to as Executive Vice President).

There shall be a Secretary.

There shall be a Treasurer.

Other officers shall be added as needed.

### Official Board and Voting Power

The Board of Directors is that group of persons vested with the management of the business and affairs of the Corporation.

The official Corporate Board of Directors shall consist of individuals listed above. The majority shall serve without remuneration and may or may not be related by blood or marriage.

The President shall be Chairman of the Board of Directors and Chief Executive Officer (CEO) of the Corporation.

Each member of the Board of Directors shall have equal voting power among all of the other members.

The President shall be an Ex Officio member of every committee and can at his discretion be the Chair of such committee at the time of its creation.

The official board members are numbered in position as shown in the paragraph above. The numbering shall serve as the order in which the President shall be replaced if any of the following events take place:

The President passes away unexpectedly, or

The President resigns and refuses to appoint a new President.

## Article VIII Meetings

### Fellowship Church Services

In any established place of worship the appointed Pastor will be responsible for regular church services.

### Corporation Meetings

The corporation year shall coincide with the calendar year beginning on January 1st, and running through December 31st.

The President will call the official board meeting to discuss the direction of the corporation. The President shall set dates and times for board meetings, either yearly or special board meetings. The board may have invited guests present at any meeting so long as the President has approved it. There can be an Annual Board of Directors meeting, or if all business has been taken care of in Special Board of Directors as shall be called at the President/Pastor's direction, then a particular and separate Directors meeting will be considered unnecessary.

The Secretary shall keep an account of the minutes that were discussed at any board meeting. He/she then has to submit them at the next board meeting for discussion by the official board and approval by the President. Upon approval by the majority of the Board of Directors, the minutes shall be adopted, and all policy and procedure in them will continue to be enforced. The presentation and reading may be dispensed with by a vote to approve the previous minutes. All Resolutions adopted from previous meetings shall still have full force and effect from the moment they were voted on by a simple majority with a quorum present at the meeting.

### Waiver of Notice

Attendance of a Director at any meeting of the Board of Directors will constitute a waiver of notice of such meeting except where such Director attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened.

### Meetings by Remote Communications Technology

Subject to the notice provision aforementioned in this Article, the Directors may also hold meetings by means of a remote electronic communications system, including video or telephone conferencing technology or the Internet, or any combination. Participation in such a meeting shall constitute presence in person at such meeting.

### Action by Unanimous Written Consent Without Meeting

Any action required or permitted to be taken by the Board of Directors under any provision of law may be taken without a meeting, if all members of the Board shall individually or

collectively consent in writing to such action. Such written consent or consents shall be filed with the minutes of the proceedings of the Board. Such action by written consent shall have the same force and effect as the unanimous vote of the Directors. Any certificate or other document filed under any provision of law which relates to action so taken shall state that the action was taken by unanimous written consent of the Board of Directors without a meeting and that the Bylaws of this corporation authorize the Directors to so act and such statement shall be prima facie evidence of such authority.

## Conventions

From time to time, the Pastor may host a convention either at the home church or any other church or town, city or country at an appointed time and place, determined by himself. Fellowship churches shall be represented through invitation. If, at the time of the convention, the fellowship church does not have a pastor, the board of Directors shall choose a representative.

The purpose of the conventions are as follows:

1. To have a coming together of all like-minded believers for a time of praise and worship and edification in the word.
2. To form a bond of unity in the holy spirit between churches and fellow ministers.
3. The Pastor to discuss current issues among other attending Ministers.

## Article IX Quorum

Two-thirds of the board members (including the President, excepting that the President be incapacitated, either in the hospital or otherwise) at an official board meeting constitutes a quorum.

## Article X Fellowship Churches

This Corporation may allow churches to become affiliated as subordinate churches. They shall also be known as fellowship churches or as Charity Tabernacle of Oklahoma or Charity Tabernacle of Tucson or Charity Tabernacle of Puerto Rico, for examples. The purpose of the affiliation program is for the purpose of providing a central association or group where all doctrine, polity and Biblical church government derive. All churches that affiliate shall refer to this association as the Central Association.

### Terms of Fellowship

Churches can become affiliated as subordinate associations under the following conditions:

The pastor of the subordinate church shall:

- A. be subject to the leadership and guidance of the central association.
- B. ardently adhere to and teach the doctrines and tenets as set forth by the central association.
- C. uphold and defend the central association and its president.

- D. apply to become an ordained minister through the central association subject to the provisions of Article VI of these bylaws.

Each church which desires to be associated within Charity Tabernacle, Inc. shall:

- A. Shall vote as the congregation of tithes paying believers attending that church in a 70% majority showing their desire to be a part of Charity Tabernacle, Inc's churches.
- B. Said church having shown such desire in such manner as the central association may prescribe their acceptance by the President/Pastor and the Board of Directors.
- C. Shall call themselves Charity Tabernacle of city, state, or country within which they reside.
- D. Shall exist under the Corporation as a Foreign Corporation or, if necessary by law outside the States of the United States of America, be incorporated using the model incorporation requirements prescribed by the central association and shall remain in good standing in the state or country wherein its place of worship is located.
- E. Adopt the model constitution and bylaws provided by the central association.
- F. Appoint local elders to assist the pastor with the management of the affairs of the church by submitting their names to the Board of Directors of the central association for confirmation.
- G. Be subject to the leadership and guidance of the central association.
- H. Ardently adhere to and teach the doctrines and tenets as set forth by the central association.
- I. Uphold and defend the central association and its president.
- J. Irrevocably keep affiliation with the central association. Any member church that wishes to sever ties and leave the fellowship may do so only through the prescribed exit procedures that shall be effected at the time. The procedures may change from time to time.
- K. Not sell, convey or dispose of Assets, without the written consent of the central association.
- L. Maintain and control its assets in its own name.
- M. Upon dissolution, turn over all of its assets to the ownership of the central association.
- N. Not dissolve unless written permission from the central association has been granted and all assets shall be turned over the central association.
- O. Submit a simple monthly report of income and expenses as well as a balance sheet of all assets and liabilities to the central association in the way and on a form acceptable by the central association.
- P. Tithe of all incomes from *whatever* source derived to the central association.

## Article XI Church Powers

“We believe in church government. And the government is ordered of the Holy Spirit in the Bible. The pastor is always the head of the church, the pastor is always.” This association is theocratic in government. In any growing associations, there will be people at all stages of spiritual growth and maturity. The Corporation shall have a duly elected Board of Directors with the Pastor/President at its head, and those Directors shall have the final vote over every matter. On the other hand, there shall be other officers in the church or individual churches, which is separate from the Board of Directors, such as a Board of Trustees, Associate Pastor, Office of Deacons, Church Treasurer (as separate from Corporate Treasurer), Sunday School Superintendent, Music Program, Elders, as noted in based on “**Charity Tabernacle Churches: Agreement and Operation of Offices.**” Tithes paying believers of each Congregation shall be able to vote for those positions as nominated by the Pastor/President, or the Pastor/President may appoint person(s) in those positions. Those Officers shall not be Officers of the Board of Directors, neither shall they have any vote therein. The Board of Trustees may decide they wish to do something, then seeing the Treasurer states it is possible, they then must submit their project to the Pastor and the Board of Directors for final disposition and decision of the matter, for the Board of Trustees are not Corporate Directors.

Any disputes that arise over the interpretation of these bylaws shall be deferred to the highest authority of this church. For all cases, it would be the Chief pastor who serves as President of Charity Tabernacle, Inc., with the advice of the Board of Directors. The Chief Pastor shall be responsible for the day-to-day decisions and shall run the affairs of this association. In *Watson v. Jones*, the court ruled that

*“Whenever the questions of discipline, or of faith, of ecclesiastical rule, custom, or law have been decided by the highest church judicatory to which the matter has been carried, the legal tribunals must accept such decisions as final, and as binding on them . . .”*

## Article XII Accountability Board

There shall be an Accountability Board made up of no less than three (3) persons and no more than five (5). The Accountability Board shall be made up of individuals nominated by the President of the corporation and confirmed by a simple majority of the Board of Directors after careful consideration. (II Timothy 3:16-17; Acts 15). The Board of Directors shall consider the nominations and vote to have each nomination appointed. The Board of Directors and the Accountability Board may be one and the same.

### Purpose

The purpose of the Accountability Board is to:

Provide a spiritual covering by prayerfully giving necessary aid, instruction, guidance, protection and correction as well as counsel, wisdom and fellowship to the President (II Timothy 3:16-17; Acts 15) and,

To hear accusations against the President of the corporation brought to them unanimously by the official Board of Directors excluding any disqualified individuals serving on the Board of Directors and make a determination as to whether the President has committed any of the infractions listed below. However, no accusation shall be considered except it be brought by at least two or three witnesses. The Accountability Board shall be the same as the Board of



Directors, unless the President Pastor shall declare with a simple majority vote via a quorum of the Board of Directors shall make resolution to elect a separate Accountability Board, but which must abide by these Bylaws.

The Board of Directors may call the Accountability Board into session to conduct an investigation for the following accusations against the President:

adultery, embezzlement, compulsive lying, sexual impurity, conviction of a felony that is a violation of Scripture, or the President not acting in the best interest of the church.

The Accountability Board may dismiss the President if they find him/her guilty of any of said above actions.

The Accountability Board will determine if the President is guilty or innocent and whether to discipline or dismiss him from office. The Accountability Board is the only entity that has the authority to dismiss the President from his position if, after being called into session in accordance with the provisions of this Article and after considering all accusations against him; they determine that it is the best course of action for him and the church. The decision of the Accountability Board (if in future is separate from the Board of Directors) is not final, but only after it has submitted its recommendation to the Board of Directors for a final vote. Regardless, the Board of Directors of Charity Tabernacle, Inc. shall have the final say in the matter.

### Structure

Any Member of the Accountability Board may be replaced or removed at any time deemed necessary by request of the President and confirmation of the Board of Directors of the corporation, provided that it not be after the Accountability Board has been called to officially meet in accordance with section 3 of this Article.

The representative nominated by the President and confirmed by the Board of Directors shall chair the Accountability Board.

Future vacancies shall be nominated by the President and voted on by the Board of Directors.

A record of the current and past Members of the Accountability Board shall be kept in a log under the custody of the official Board of Directors. The log shall clearly list the names of each member and the current chairman.

Any successor President to the founding or current President shall keep the Accountability Board that was in existence at the time he became President. He may, after a six-month period, make nominations for replacements of no more than one representative per year. He must follow the procedure set forth in section 2 of this Article.

### Quorum

100% of the Accountability Board must be present to constitute a quorum. The Accountability Board may only meet if it has been called to do so unanimously by the official Board of Directors according to the provisions of this Article.

### Determinations

Any action taken by the Accountability Board is valid by a two-thirds majority, and subsequently voted on by the Board of Directors by a two-thirds majority.

## Power

The Accountability Board shall have no innate power or authority as a separate legal entity within the church, except that which is invested in them by these bylaws and if by default the Board of Directors are said entity, the Board of Directors will still retain any of its powers. Their decisions, when called together in accordance with the "Purpose" section of this Article, shall be final if it shall be ratified by the Board of Directors.

## Article XIII Mutual Interest

The behavior of anyone in fellowship with this church is of common interest to the board of directors and membership. (Galatians 6:1) This church requires every Board member and Congregational believer to adhere to a life style that is consistent with the doctrines of this church as taught in the Holy Scriptures. Therefore, this church reserves the right to refuse service to any individual, that is not submitting their life style to this Scriptural mode of conduct. This refusal would include services, benefits and any use of church assets.

## Article XIV Lifestyle

This church is prohibited from engaging in activities which violate its written doctrines. This church is also prohibited from condoning, promoting or allowing any of its assets to be used for activities that violate its written doctrines.

## Article XV Policy and Procedures

To establish an efficient leadership infrastructure, the president shall be responsible to clearly articulate in clear, concise and simple language, a policy and procedures document (see "**Charity Tabernacle Churches: Agreement and Operation of Offices**"). The purpose of this document is to create a consistent and logical framework which empowers staff and volunteers to participate in the activities of the church that reflect the President's heart and vision for the church.

# Bylaws

## Article I Order

For the purpose of conducting business, the President shall, in an orderly manner, preside over all of the affairs of the corporation.

## Article II Finances

### Treasury

The Treasurer and or other Board of Directors' appointed person along with the President shall hold the funds in one or more bank accounts of its choosing, and the President shall designate who shall have access to said bank accounts (i.e., signatories).

### Checks and Withdrawals

Any check or withdrawal at or more than \$10,000.00 shall require the signatures of any two officers who are also authorized signees on the bank account.

The signature of the Treasurer (Chief Financial Officer) must be on any check or withdrawal at or more than \$100,000.00.

### Funds

All funds shall be determined in the following manner:

The President Pastor shall be able to draw from these accounts to be provided a living income for himself and his family and shall be provided a parsonage with all attendant expenses paid.

The President Pastor shall be able to use funds as he sees fit for the purposes of taking others to eat for fellowship, travel and hotel expenses for visiting and speaking at other churches, wherever they be, to offer aid to others, and any other expenses he deems needful for the performance of his office and in the care of the churches – and for those of whom he believes it helpful or needful to accompany him, whether it be the Pastor's wife, a translator, or any other person or persons whom the Pastor deems helpful. Enumeration of these rights are not meant to limit other legitimate uses of the President Pastor of the central association as to his use of the funds to further the Gospel and the Kingdom of God as he believes is right and proper.

The Board of Directors shall ultimately have control over the disbursement and expenditures, with the President having the final say or veto.

The Board of Directors shall consider further recommendations of expenditures and shall vote on them, but without votes needed on everyday expenses necessary to carry out the operations of the church and their duties.

## Article III Property Rights

All property, real or chattel, shall be taken, held, sold, transferred or conveyed in the corporation's name.

No real or chattel property of the corporation shall be sold, leased, mortgaged, or otherwise alienated without authorization of the President.

The President of the corporation shall certify in such conveyances, leases, or mortgages.

In the event that the corporation ceases to exist, all assets of THIS CHURCH shall at the discretion of the Board of Directors be given to entities that are exempt as described in section 501(c)(3) and/or 170(c)(2) of the Internal Revenue Code of 1986. The receiving entity must be of similar purpose.

## Article IV Government and Official Functions

### President

#### Qualifications

The President shall have wisdom in handling the corporation's affairs. He shall be of sound doctrine and good judgment.

#### Duties

The President shall be the leader of the church as provided by the Holy Scriptures.

The President shall be chairman of the official Board of Directors and preside over all corporation meetings.

#### Manner of Appointment

The President shall be appointed by a majority vote of the Board of Directors.

#### Term of Office

The office of the President shall no fixed term, though he is subject to removal in accordance to with Article X of the constitution.

### Executive Vice-President

#### Qualifications

The Executive Vice-President shall have wisdom in handling the corporation's affairs. He/she shall be of sound doctrine and good judgment.

#### Duties

Though the Associate Pastor will serve as chief advisor to the President, the Vice President will serve as secondary advisor to the President in matters he shall be asked about.

He/she shall carry out the responsibilities that the President delegates to him/her.

#### Manner of Appointment

The President shall nominate and the Board of Directors shall confirm the Executive Vice-President to office by majority vote.

## Term of Office

The term of office of the Executive Vice President shall have no particular term, but the Board of Directors shall be able to vote him/her into another position or vote him/her out of the Board of Directors upon a majority vote. Should the Executive Vice President be found in violation of the Bylaws the Board of Directors may dismiss him/her by a two-thirds majority vote.

## Secretary

### Qualifications

The Secretary shall be a spiritually minded person and of sound judgment. He/she must be administratively minded with the ability to multi-task.

### Duties

By virtue of his/her office, the Secretary shall keep a true and accurate record of all meetings, including business meetings of the corporation. He/she shall perform clerical duties, and shall be the custodian of all legal documents.

### Manner of Appointment

The President shall nominate and the Board of Directors shall confirm the Secretary to office by majority vote.

## Term of Office

The office of the Secretary shall have no specific term but shall be reviewed from time to time as the President shall so deem and may be either changed in position or voted out of the Board of Directors. Should the Secretary be found in violation of the Bylaws the Board of Directors may dismiss him/her by a two-thirds majority vote.

## Treasurer

### Qualifications

The Treasurer shall be a spiritually minded person, and of sound business judgment. He/she shall be capable of doing the accounting required to maintain the corporation books.

### Duties

By virtue of his/her office, the Treasurer shall keep, in a business-like manner, an itemized account of all receipts and disbursements of moneys committed to his/her trust and shall make reports to be presented during the official board meetings. He/she shall deposit and make withdrawals in a manner prescribed in Article II of the bylaws.

### Manner of Appointment

The President shall nominate and the Board of Directors shall confirm the Treasurer to office.

## Term of Office

The office of the Treasurer shall have no particular term but may be reviewed per the President from time to time and may be voted into another office or out of the Board of Directors. Should the Treasurer be found in violation of the Bylaws the Board of Directors may dismiss him/her by a two-thirds majority vote.

## Article V Other Considerations

Anything that has not been discussed in this constitution and bylaws shall be discussed and decided upon at an official board meeting.

## Article VI Ministers of the Gospel

The President of this ministry shall by virtue of his office automatically be recognized as an ordained minister.

### Fellowship Churches

The Senior Pastor of a Fellowship Church shall have ecclesiastical authority to decide who, how or if a person will be commissioned or licensed by the Fellowship Church to hold any of the two classes mentioned below.

**Commissioned Minister:** This recognition is automatically given to all believers in fellowship with this ministry. They are not authorized to perform any sacerdotal services, but primarily assist others in the Body of Christ. Individuals in this category may include, but are not limited to: teachers, worship leaders, instructors, hospital and jail visitation, ministerial assistance, and lay persons.

**Licensed Minister:** This recognition is for those who are somewhat seasoned in the ministry, but need further experience. Many of these are individuals that have been working in their chosen vocation, but for some reason or another have never entered full-time ministry, or have only been in full-time ministry for less than three (3) years. Such persons are authorized to perform the following religious functions:

- Conduct religious worship

- Religious instruction

- Administer communion

- Provide spiritual counseling

- Serve on the board of Trustees of a church

- And other pastoral functions including

  - Conduct baby dedication ceremonies

  - Perform baptisms

  - Perform weddings

  - Conduct funerals

  - Visit the sick and shut-in

  - Minister in prisons

However, this person is not in charge of a congregation. Limited authority is granted to run the affairs of the ministry.

## Central Association

The President of the central association shall have the authority to decide who, how or if a person will be ordained by the central association.

Ordained Minister: This recognition is given by the President to those persons who have an "established" or "proven" ministry. Ordained ministers are authorized to perform all functions of the Christian ministry and religious functions, and must be capable of doing so. Ordained ministers are authorized to perform the following functions:

Serve as the Senior Pastor/President of a Fellowship Church

Conduct religious worship

Religious instruction

Administer communion

Provide spiritual counseling

Ministry administration

And other sacerdotal functions including

- Conduct baby dedication ceremonies

- Perform baptisms

- Perform weddings

- Conduct funerals

- Visit the sick and shut-in

- Minister in prisons.

## Article VII Privacy

This church shall diligently watch to keep private all records concerning polity, doctrine, counseling and information on individuals in fellowship with this church. This church must not disclose any records that may compromise information about a believer's attendance, status, giving and counseling records.

## Article VIII Amendments

Amendments to the constitution and bylaws may be made by a two-thirds vote of the official Board of Directors (including the President).

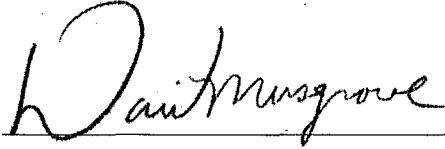
Fellowship churches may submit proposals for amendments in the following manner:

1. The proposed amendment must be submitted in writing three months (or less, if acceptable by the Board of Directors) before the Board of Directors are to make a decision;

2. The proposed amendment must be submitted with a written explanation describing how it will better the work of the association; and
3. The proposed amendment must be signed by at least two other persons of Fellowship Churches.

These bylaws adopted on this day make null and void all prior addendums and these bylaws supersede and replace all previous bylaws voted on prior to this day.

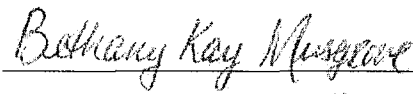
Signed and certified, to be effective immediately.

  
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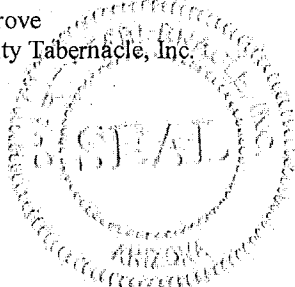
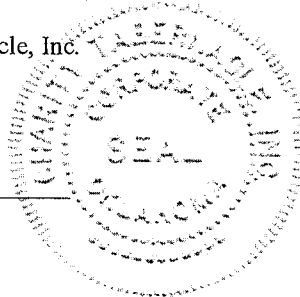
Rev. David B. Musgrove  
President of Charity Tabernacle, Inc.

  
\_\_\_\_\_

Keith Campbell, Jr.  
Vice President & Treasurer of Charity Tabernacle, Inc.

  
\_\_\_\_\_

Bethany K. Musgrove  
Secretary of Charity Tabernacle, Inc.





## OFFICE OF THE SECRETARY OF STATE




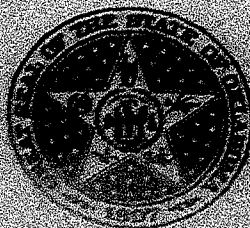
TAX ID #73-1108959

NON-PROFIT

**CERTIFICATE OF INCORPORATION***To all to Whom these Presents shall Come, Greetings:***WHEREAS,** *Articles of Incorporation duly signed and verified of***CHARITY TABERNACLE, INC.***have been filed in the office of the Secretary of State as provided by the Laws of the State of Oklahoma.***NOW THEREFORE,** *I, the undersigned, Secretary of State of the State of Oklahoma by virtue of the powers vested in me by law, do hereby issue this Certificate of Incorporation.***IN TESTIMONY WHEREOF,** *I hereunto set my hand and cause to be affixed the Great Seal of the State of Oklahoma.**Filed at the City of Oklahoma City, this 18th.**day of July A.D. 19 84**Jeanette B. Thompson*  
Secretary of State*By: Charles L. Conkey*

OFFICE OF THE SECRETARY OF STATE

TAX ID #73-1108959  
NON-PROFIT**CERTIFICATE OF INCORPORATION***To all to Whom these Presents shall Come, Greetings:***WHEREAS,** *Articles of Incorporation duly signed and verified of***CHARITY TABERNACLE, INC.,***have been filed in the office of the Secretary of State as provided by the Laws of the State of Oklahoma.***NOW THEREFORE,** *I, the undersigned, Secretary of State of the State of Oklahoma by virtue of the powers vested in me by law, do hereby issue this Certificate of Incorporation.***IN TESTIMONY WHEREOF,** *I hereunto set my hand and cause to be affixed the Great Seal of the State of Oklahoma.**Filed at the City of Oklahoma City, this 18th**day of July A.D. 19 84*
  
 Secretary of State

  
 By Linda L. Cardberg




David Musgrove &lt;davidmusgrove8@gmail.com&gt;

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**Docs for Pima**

2 messages

**Keith Campbell** <keith-campbell@sbcglobal.net>

Wed, Feb 27, 2019 at 4:40 AM

To: "Pastor David Musgrove &lt;DavidMusgrove8@GMail.com&gt;" &lt;davidmusgrove8@gmail.com&gt;

CHARITY TABERNACLE, INC.

401 N Seminole Ave, Claremore, OK 74017| 918.530.1253

CharityTabernacle@SbcGlobal.Net

February 26, 2019

Dear Pima County:

Charity Tabernacle, Inc. is an Oklahoma non-profit corporation registered as a foreign corporation with the State of Arizona. As you may see on [www.AZCC.com](http://www.AZCC.com), the State of Arizona declares that Charity Tabernacle, Inc. is in "Good Standing" with the State, and as such, said Oklahoma Corporation is thus considered by the State of Arizona, by virtue of it's seal of Good Standing, to have complied with all laws and all requirements of the State of Arizona as a duly registered legal entity granted the rights to carry out its mission, as stated in its Bylaws, within the State of Arizona.

If you look up Charity on the "Arizona Corporation Commission's" website at [www.AZCC.com](http://www.AZCC.com), you will see there is no submittal, as a non-profit religious 501(c)(3) corporation to submit any financial statement, else they would in no way declare, as the State does, that CTI (Charity Tabernacle Inc) is in current Good Standing status.

CTI acquired its current property on October 9, 2001. The legal description of said property is:

Casitas del Sol, P.T.N. of S526.28 N530.64 Block 2.

**AFFIDAVIT OF RESOLUTIONS BASED ON MINUTES OF LAST DIRECTOR'S MEETING**

On February 11, 2019 at 3:17 PM Arizona time, a Director's Meeting was held with a quorum of the Board of Directors, at which were present by teleconference the following Directors/Officers:

- David Musgrove, Director & CEO
- Keith Campbell, Director & Corporate Secretary
- Jason Musgrove, Director & Corporate VP

In that Director's Meeting, the following Resolutions were made:

1. Purchase the land abutting current land.
2. Appoint CEO David Musgrove, granting him the powers to represent the Corporation to bring said purchase to completion.

This letter certifies said Resolutions are a direct and true representation of the minutes of said Director's Meeting on the aforementioned date.

The purposes of the use of said properties, both current and planned, are for religious-related, such as church services, weddings, funerals, youth services, Sunday school services and the like.

Sincerely,  
Charity Tabernacle, Inc.  
Keith Campbell, Jr., Director & Corporate Secretary

Get Outlook for Android

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**CTI-Cert of Incorporation.jpg**  
1505K

Minutes of Special Meeting of Directors of  
**CHARITY TABERNACLE, INC.**

**Date:** February 18, 2019

**Location:** Telecon in Tucson, Arizona

**Purpose of Meeting:** Discussion and resolution to buy property (adjacent land to Charity Tabernacle on Mission Road)

David Musgrove, (Director & President) and Jason R. Musgrove (Director & Vice President) were in telephone communication for this meeting.

The meeting was called to order at 12:30 p.m. Tucson time (1:30 p.m. Tulsa time).

Present for call: David B. Musgrove and Jason R. Musgrove.

Absent: Keith Campbell, Jr.

RESOLVED: Decision was made to purchase above property ("Adjacent Land"), 4601 S. Mission Road.

RESOLVED: The purpose and uses of the Property to be purchased and referred to as "Adjacent Land" are, but not limited to, the following:

- As a Youth Retreat
- As a school
- For counseling
- As a Study
- The office for Charity Tabernacle Inc, serving as an administrative office
- For visiting ministers and/or corporate directors/officers

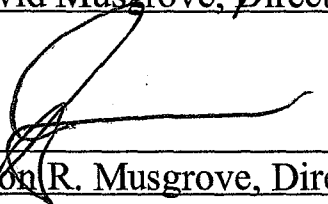
- Weddings
- Wedding receptions
- Any other type of Corporate or Church function as shall be deemed in the interests of the mission of *Charity Tabernacle, Inc.*

All of the above are solely and strictly at no cost or price, for *Charity Tabernacle, Inc.* is a de jeure non-profit corporation. And, of course, the property shall not be utilized for any illegal, or even untoward, activities.

Future Business: None specified currently.

There being no further business to currently discuss, the meeting was adjourned at 12:43 p.m. Tucson time (1:43 p.m. Tulsa time)

  
\_\_\_\_\_  
David Musgrove, Director & President

  
\_\_\_\_\_  
Jason R. Musgrove, Director & Vice President

Absent

Keith Campbell, Jr., Director & Secretary/Treasurer

## OFFICE OF THE SECRETARY OF STATE



TAX ID #73-1108959

NON-PROFIT

**CERTIFICATE OF INCORPORATION***To all to Whom these Presents shall Come, Greetings:***WHEREAS,** *Articles of Incorporation duly signed and verified of***CHARITY TABERNACLE, INC.***have been filed in the office of the Secretary of State as provided by the Laws of the State of Oklahoma.***NOW THEREFORE,** *I, the undersigned, Secretary of State of the State of Oklahoma by virtue of the powers vested in me by law, do hereby issue this Certificate of Incorporation.***IN TESTIMONY WHEREOF,** *I have unto set my hand and cause to be affixed the Great Seal of the State of Oklahoma.**Filed at the City of Oklahoma City, this 18th.**day of July, A.D. 19 84**Jeanette B. Simonson*  
Secretary of State*By: Charles L. Cuddy*

LAND FOR SALE

**±3.73 ACRES**

SOUTHWEST TUCSON

4601 S MISSION ROAD

Tucson, Arizona

**PRICE REDUCED!**



## PROPERTY DESCRIPTION

This bank-owned property is conveniently located near the major transportation routes of Interstate 19 and Interstate 10. The property is situated along the highly traveled transportation route of Mission Road and has excellent street visibility. Tucson's major employment centers (Raytheon, Tucson International Airport, Davis-Monthan Air Force Base, Downtown Tucson and the University of Arizona) are located nearby.



## CONTACT US

### **BEN A. BECKER**

Vice President

+1 520 323 5149

ben.becker@cbre.com

### **ADAM BECKER**

Client Services Specialist

+1 520 323 5188

adam.becker@cbre.com

[www.cbre.us/ben.becker](http://www.cbre.us/ben.becker)

**CBRE**



# Pima County

## Streets

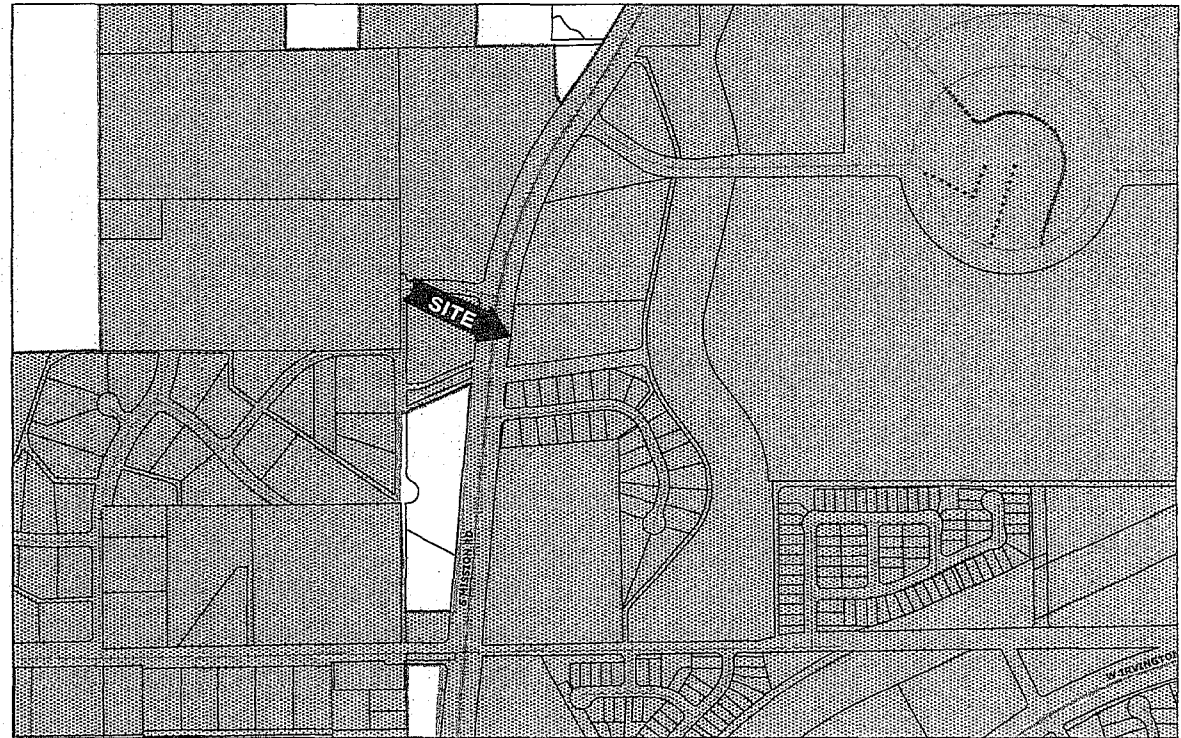
- Streets - All
- ..... Streets - Unknown
- ~~~~~ Streets - Major - With Names

## Parcels

- Parcels - Pima

## Water Provider Service Areas

-  Tucson Water Obligated Service Areas
-  Water Provider Service Areas (except Tucson Water)





**Current 2020 Pima County Assessor Property Inquiry****Search Parcel2019 Parcel2018 Parcel2017 History Notice Card Tax TaxBill****Summary Genealogy PRC Forms Note Library PimaMaps Map6 Cama Oblique Image**

PARCEL 11942002A



Appraiser Linda Chabot

SPECIAL CHECK HELP**Book-Map-Parcel: 119-42-002A****TaxArea: 0150****TaxYear: 2020****TaxPayer Information****Recording Information****CHARITY TABERNACLE INC****Sequence 20190740108****Date Mar-15-2019**

PO BOX 85507

**WARRANTY DEED**

TUCSON AZ

**Miscellaneous**

85754 5507

**Section 34 TwN14.0S Rng13.0E****LandMeasure 162757.00F****Description**

CASITAS DEL SOL PTN S340' BLK 2

**Tract Block 002 Lot 00000 GroupCode 000****CensusTract 2502 UseCode 0021 File-Id 1****Date of Last Change Apr-12-2019****Property Address 4601 S MISSION RD (TUC)****VACANT COMMERCIAL URBAN SUBDIVIDED****Secondary Valuation Data****LegislativeClass****FullCash****Percentage****Assessed**

Land Vacant/Ag/Golf(2 0)

\$162,757

15.0

\$24,413

Improvements None(0 0)

\$0

0.0

2020 Personal Property

Gross Value Totals

\$162,757

15.0

\$24,414

2020 LMTD/SCND Exemptions

Net Value Totals

\$162,757

15.0

\$24,414

**PriorLimitedValue: \$187,171****Current R.E. Ltd Value: \$162,757****Areas Dor Market 51****Economic District 17****Land Subarea 1111047****Neighborhood 08007501****Sub ID 22030****Supervisor District ( 5 ) RICHARD ELIAS**

| Recordings | Sequence #         | Docket       | Page        | Instrument        |
|------------|--------------------|--------------|-------------|-------------------|
|            | <u>20160900215</u> | <u>0</u>     | <u>0</u>    | (WARRANTY DEED)   |
|            | <u>20153380195</u> | <u>0</u>     | <u>0</u>    | (WARRANTY DEED)   |
|            | <u>20101521055</u> | <u>13868</u> | <u>3276</u> | (QUIT CLAIM DEED) |
|            | <u>20091770418</u> | <u>13642</u> | <u>1219</u> | (TRUSTEES DEED)   |
|            | <u>20071500012</u> | <u>13111</u> | <u>40</u>   | (WARRANTY DEED)   |
|            | <u>20060441461</u> | <u>12755</u> | <u>5316</u> | (WARRANTY DEED)   |
|            | <u>20030370680</u> | <u>11994</u> | <u>1308</u> | (WARRANTY DEED)   |
|            | <u>20022461084</u> | <u>11952</u> | <u>6464</u> | (WARRANTY DEED)   |
|            | <u>20010770298</u> | <u>11532</u> | <u>969</u>  | ()                |
|            | <u>0</u>           | <u>8135</u>  | <u>740</u>  | ()                |

# **AFFIDAVIT OF PROPERTY VALUE**

## **1. ASSESSOR'S PARCEL IDENTIFICATION NUMBER(S)**

Primary Parcel: 119-42-002A  
BOOK MAP PARCEL SPLIT

Does this sale include any parcels that are being split / divided?  
Check one: Yes ☐ No ☒

How many parcels, other than the Primary Parcel, are included in this sale? 0

Please list the additional parcels below (attach list if necessary):

(1) \_\_\_\_\_ (2) \_\_\_\_\_  
(3) \_\_\_\_\_ (4) \_\_\_\_\_

## **2. SELLER'S NAME AND ADDRESS:**

Las Vegas Sunset Properties  
2700 W. Sahara Ave.  
Las Vegas, NV 89102

## **3. (a) BUYER'S NAME AND ADDRESS:**

Charity Tabernacle, Inc.  
4503 S. Mission Rd.  
Tucson, AZ 85746

(b) Are the Buyer and Seller related? Yes ☐ No ☒  
If Yes, state relationship: N/A

## **4. ADDRESS OF PROPERTY:**

Vacant Commercial Land at 4601 S. Mission Road  
Tucson, AZ 85746

## **5. (a) MAIL TAX BILL TO: (Taxes due even if no bill received)**

Charity Tabernacle, Inc.  
~~4503 S. Mission Rd.~~ P.O. Box 85507  
Tucson, AZ 85746

(b) Next tax payment due 1<sup>st</sup> half 2019 due October 2019

## **6. PROPERTY TYPE (for Primary Parcel): NOTE: Check Only One Box**

a. ☒ Vacant Land f. ☐ Commercial or Industrial Use  
b. ☐ Single Family Residence g. ☐ Agricultural  
c. ☐ Condo or Townhouse h. ☐ Mobile or Manufactured Home  
i. ☐ Other Use; Specify: \_\_\_\_\_  
d. ☐ 2-4 Plex  
e. ☐ Apartment Building

## **7. RESIDENTIAL BUYER'S USE: If you checked b, c, d or h in Item 6 above, please check one of the following:**

a. ☐ To be used as a primary residence.  
b. ☐ To be rented to someone other than a "qualified family member."  
c. ☐ To be used as a non-primary or secondary residence.

See reverse side for definition of a "primary residence, secondary residence" and "family member."

8. If you checked e or f in Item 6 above, indicate the number of units: N/A  
For Apartments, Motels / Hotels, Mobile Home / RV Parks, etc.

(a) County of Recordation: PIMA

(b) Date of Recording: 3/15/2019

(c) Fee/Recording Number: 20190740108



## **9. TYPE OF DEED OR INSTRUMENT (Check Only One Box):**

a. ☐ Warranty Deed d. ☐ Contract or Agreement  
b. ☒ Special Warranty Deed e. ☐ Quit Claim Deed  
c. ☐ Joint Tenancy Deed f. ☐ Other: \_\_\_\_\_

10. SALE PRICE: \$ 150,000.00

11. DATE OF SALE (Numeric Digits): 03 / 2019  
Month / Year

12. DOWN PAYMENT \$ 20,000.00

## **13. METHOD OF FINANCING:**

a. ☐ Cash (100% of Sale Price) e. ☐ New loan(s) from financial institution:  
(1) ☐ Conventional  
(2) ☐ VA  
(3) ☐ FHA  
b. ☐ Barter or trade  
c. ☐ Assumption of existing loan(s) f. ☒ Other financing; Specify: Charitable Contribution  
d. ☐ Seller Loan (Carryback)

## **14. PERSONAL PROPERTY (see reverse side for definition):**

(a) Did the Sale Price in Item 10 include Personal Property that impacted the Sale Price by 5 percent or more? Yes ☐ No ☒

(b) If Yes, provide the dollar amount of the Personal Property:

\$ 0 00 AND

briefly describe the Personal Property: N/A

15. PARTIAL INTEREST: If only a partial ownership interest is being sold, briefly describe the partial interest: N/A

## **16. SOLAR / ENERGY EFFICIENT COMPONENTS:**

(a) Did the Sale price in Item 10 include solar energy devices, energy efficient building components, renewable energy equipment or combined heat and power systems that impacted the Sale Price by 5 percent or more? Yes ☐ No ☒

If Yes, briefly describe the solar / energy efficient components:

N/A

## **17. PARTY COMPLETING AFFIDAVIT (Name, Address, Phone Number):**

Seller and Buyer listed herein

Phone: \_\_\_\_\_

## **18. LEGAL DESCRIPTION (attach copy if necessary):**

**SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.**

THE UNDERSIGNED BEING DULY SWORN, ON OATH, SAYS THAT THE FOREGOING INFORMATION IS A TRUE AND CORRECT STATEMENT OF THE FACTS PERTAINING TO THE TRANSFER OF THE ABOVE DESCRIBED PROPERTY.

Signature of Seller / Agent

State of ARIZONA County of PIMA

Subscribed and sworn to before me on this 15 day of MARCH, 2019

Notary Public

Notary Expiration Date



NOTARY PUBLIC  
STATE OF ARIZONA  
Pima County  
KARRISSA R JONES  
COMMISSION # 548611

DOR FORM 82162 (04/01/14) My Commission Expires August 20, 2022

Signature of Buyer / Agent

State of ARIZONA County of PIMA

Subscribed and sworn to before me on this 8 day of MARCH, 2019

Notary Public

Notary Expiration Date



NOTARY PUBLIC  
STATE OF ARIZONA  
Pima County  
KARRISSA R JONES  
COMMISSION # 548611

My Commission Expires August 20, 2022

SFRM0135 (DSI Rev. 05/14/2014)

Title Security Agency

Order # 60016946

\* E RECORDING \* Page 1 of 3



SEQUENCE: 20190740108

No. Pages: 3

3/15/2019 10:30 AM

F. ANN RODRIGUEZ, RECORDER  
Recorded By: VJG (e-recording)



***When Recorded Return To:***

Charity Tabernacle, Inc.  
4503 S. Mission Rd.  
Tucson, AZ 85746

*For Recorder's Use*

**SPECIAL WARRANTY DEED**

For good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the undersigned, LAS VEGAS SUNSET PROPERTIES, a Nevada corporation (the "Grantor"), hereby grants, sells, and conveys to CHARITY TABERNACLE, INC., an Oklahoma non-profit corporation (the "Grantee"), the following real property located in Pima County, Arizona:

See Exhibit A attached hereto and incorporated herein by this reference (the "Property")

SUBJECT TO: all general and special taxes and other assessments; reservations in patents, water rights, claims or title to water; all covenants, conditions, restrictions, servitudes, liens, reservations, easements, rights-of-way, declarations, encumbrances and other matters of record or to which reference is made in the public records; any and all matters that an accurate survey and/or physical inspection of the Property would reveal; zoning and other restrictions, reservations, prohibitions, regulations, and requirements imposed by governmental authorities; any matters created by or with the written consent of Grantee or arising as a result of work performed by or other activities of the Grantee regarding the Property; and any other matters not caused by the act or within the authorization of Grantor.

Notwithstanding any warranty that may be implied from the use of any word, phrase, or clause herein, Grantor does not warrant title to the Property other than to warrant and defend the title against all acts of Grantor and no other, except for the matters set forth above.

13 IN WITNESS WHEREOF, the undersigned has executed this Special Warranty Deed as of this day of March, 2019.

*(Signature on the following page)*

Exhibit A to Special Warranty Deed

Block 2, of CASITAS DEL SOL (AMENDED), according to the plat of record in the office of the County Recorder of Pima County, Arizona, recorded in Book 22 of Maps, Page 30;

EXCEPT a portion of land being in Block 2 of the Amended Plat of Casitas Del Sol, Blocks 1 through 7 recorded as Book 22 of Maps and Plats Page 30, records of Pima County, being in the Southwest Quarter of Section 34, Township 14 South, Range 13 East, of the Gila and Salt River Base and Meridian, Pima County, Arizona, more particularly described as follows:

BEGINNING at the Northeast corner of said Block 2;

THENCE South 12 degrees, 53 minutes, 14 seconds West, along the East line of said Block, a distance of 4.36 feet to the TRUE POINT OF BEGINNING;

THENCE continue South 12 degrees, 53 minutes, 14 seconds West, along the East line of said east line, a distance of 526.28;

THENCE departing said east line North 87 degrees, 13 minutes, 11 seconds West, a distance of 567.28 feet to a point on the West line of said Block 2, being the East right-of-way line of Mission Road as shown on said plat, being a point of intersection with a nontangent curve from which a radial line bears South 78 degrees, 24 minutes, 47 seconds East, a distance of 1834.86 feet to the center;

THENCE northerly along the arc of said curve to the right, a distance of 401.64 feet through a central angle of 12 degrees, 32 minutes, 30 seconds to a point of intersection with a nontangent line;

THENCE North 79 degrees, 30 minutes, 00 seconds East, along the North line of the 16 foot access and utility easement as shown on said plat, a distance of 570.63 feet to the TRUE POINT OF BEGINNING; and

FURTHER EXCEPTING any portion of said Block 2 lying North of the following described line;

BEGINNING at the Northeast corner of said Block 2;

THENCE South 12 degrees 53 minutes 14 seconds West, along the East line of said Block, a distance of 4.36 feet to the TRUE POINT OF BEGINNING;

THENCE South 79 degrees, 30 minutes, 00 seconds West, along the North line of a 16 foot access and utility easement as shown on said plat, a distance of 570.63 feet to the POINT OF TERMINUS.

ALSO Building Fund

**FOR MAY 2019**[illegible]



Path: C:\egnyte\Shared\GIS\2018\1810-188\project\_detail.mxd Date: 5/31/2018 Drawn by: adelia Coordinate System: NAD 1983 UTM Zone 12N

Restriated Site Data. Do Not Distribute. For Project Specific Use Only.

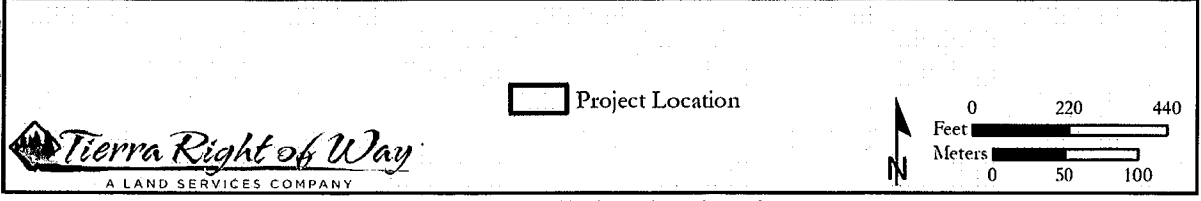
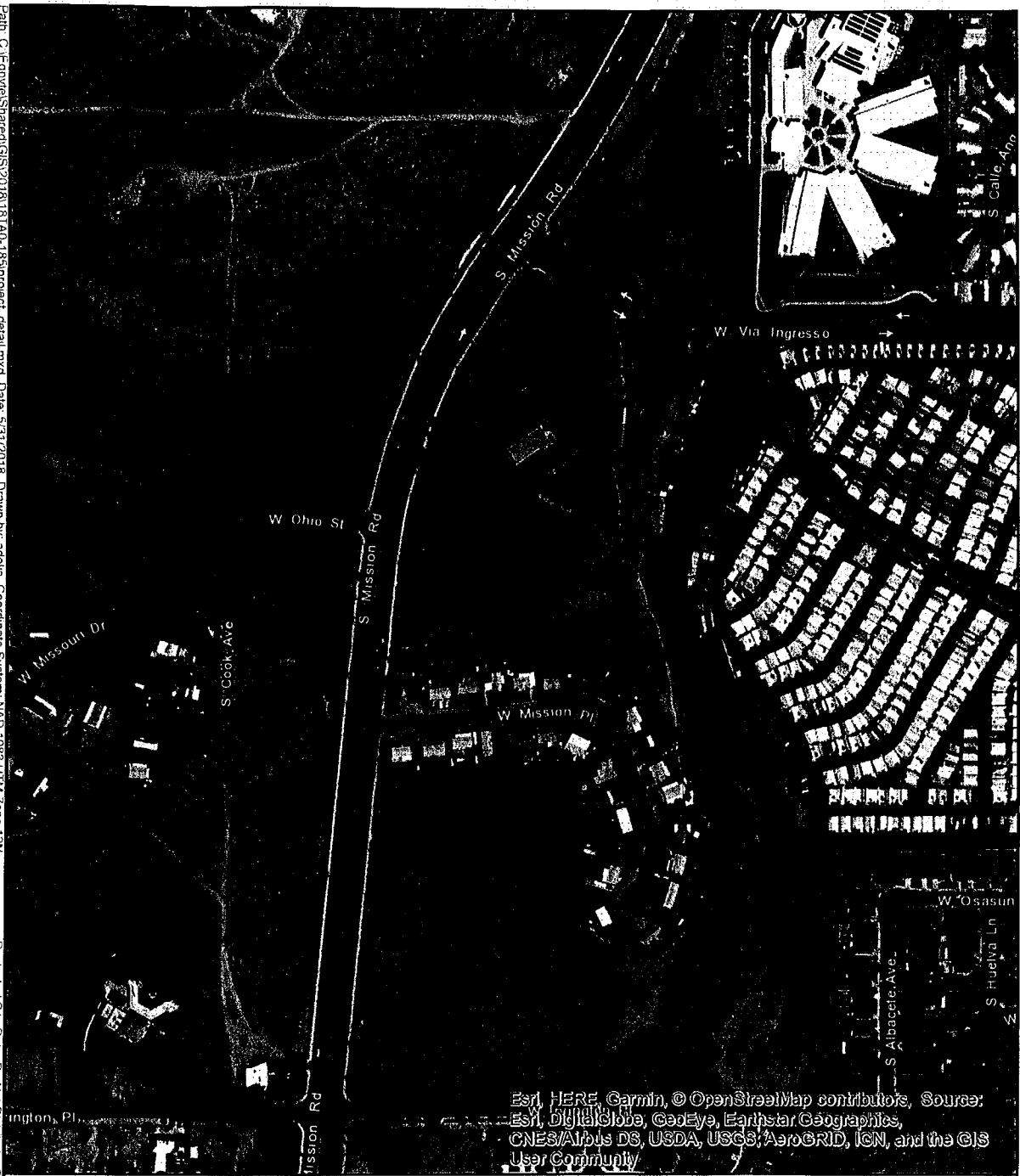
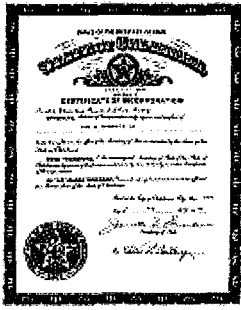


Figure 2. Detailed project location.



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David Musgrove <davidmusgrove8@gmail.com>  
To: KC <Keith-Campbell@sbcglobal.net>

Wed, Feb 27, 2019 at 4:43 AM

Great job!

[Quoted text hidden]