

Melissa Manriquez
Deputy Clerk

Pima County Clerk of the Board

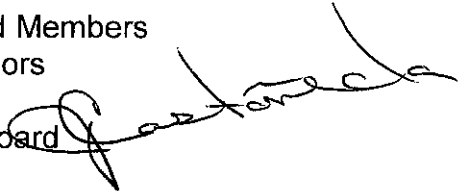
Julie Castañeda

Administration Division
130 W. Congress, 5th 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: January 21, 2020

RE: Petition for Relief of Real Property Taxes – Korean Presbyterian Church of Tucson

Pursuant to A.R.S. §42-11109(E), Korean Presbyterian Church of Tucson, filed a petition on December 12, 2019, for relief of their Real Property Taxes as follows:

Pending Tax Payments:

<u>Parcel No.</u>	<u>Year</u>	<u>Taxes due</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
129-05-006A-1	2019	\$12,189.16	\$487.57	\$0.00	\$12,676.73
129-05-006A-2	2019	\$12,189.16	\$ 0.00	\$0.00	\$12,189.16
Total		\$24,378.32	\$487.57	\$0.00	\$24,865.89

The Assessor's review of this property indicates that the petition would have been granted the exemption.

/jc

Attachments

- Notice of Hearing
- Treasurer's Tax Report
- Assessor's Review Form
- Korean Presbyterian Church of Tucson submission



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January 13, 2020

Korean Presbyterian Church of Tucson
Attn: Reverend Sungmin Song
2801 E. 17th Street
Tucson, Arizona 85716

RE: Petition for Relief of Taxes – Parcel No. 129-05-006A

Dear Rev. Song:

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, January 21, 2020, 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 "Julie 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

KOREAN PRESBYTERIAN CHURCH OF TUCSON
2801 E 17TH ST
TUCSON AZ 85716-5601

ACCOUNT: 12905006A
PROPERTY TYPE: Real Estate
PROPERTY LOCATION: 2801 E 17TH ST
LEGAL DESC: COUNTRY CLUB ANNEX W310' OF BLK 1

Account Balance as of January 7, 2020

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2019 - 1		11/2/2019	16.0	12,189.16	487.57	0.00	0.00	12,676.73
2019 - 2		5/2/2020	16.0	12,189.16	0.00	0.00	0.00	12,189.16
Totals				\$24,378.32	\$487.57	\$0.00	\$0.00	\$24,865.89

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, 5th Floor

Tucson, AZ 85701

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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 Korean Presbyterian Church of Tucson

For tax year(s) 2019 - Tax Parcel No. 129-05-006A

- 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:

Completed by: Maria L Acedo Date: Dec 23, 2019

c: Honorable Bill Staples, Pima County Assessor



하루하루 중심의 삶으로

투 산 한 인 장 로 교 회
KOREAN PRESBYTERIAN CHURCH OF TUCSON

Pima County Board of Supervisors
Attn: Julie Castaneda
130 W Congress St. 5th Floor
Tucson, AZ 85701

December 12, 2019

Re: Parcel 129-05-006A

Dear: Ms. Castaneda and Board Members,

As per my conversation with Ms. Castaneda on 12 December 2019, enclosed please find the documents she requested to reinstate the property tax exemption for Korea Presbyterian Church of Tucson, 2801 E 17th St. Tucson, AZ 85716, for tax year 2019.

It is my hope that the board will understand the situation and reinstate our tax exempt status. This is a religious organization and all of our income is free will gifts from members and groups that use the facility.

Thank you for your consideration.

Best Regards,

Rev. Sungmin Song

enc. I.R.S. Tax Exemption Letter, Questionnaire, By-laws
Articles of Incorporation, Income & Expenditure Detail YTD 2019

The Rev. Sungmin Song

2801 East 17th Street, Tucson, AZ 85716

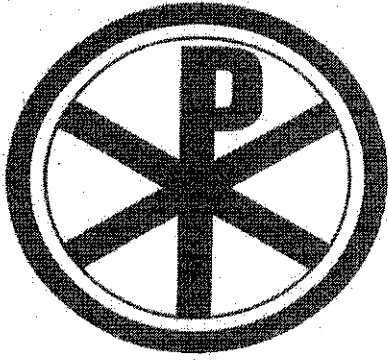
www.kpctfamily.org 520-323-8665(O)/626-513-5651(C)

TFC 12-19H0909PC Q KCFM

NON-PROFIT AND RELIGIOUS ORGANIZATIONS
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:
Korean Presbyterian Church of Tucson
2801 E 17th St
Tucson, AZ 85716
2. Under which section of Title 42, Chapter 11, Article 3 does your organization claim exemption? Yes Religious Property
(Arizona Revised Statutes can be found at: 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 Non-profit No ☐
5. Give day, month, and year deed/title was acquired by applicant.
Day 30 Month 7 Year 1997
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. _____
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 7 Day 30 Year 1997



Presbytery de Cristo

PRESBYTERIAN CHURCH (U.S.A.)

4141 E. Thomas Rd, Phoenix, Arizona 85018

(602) 468 - 3820 FAX (602) 468 - 3824

November 18, 2019

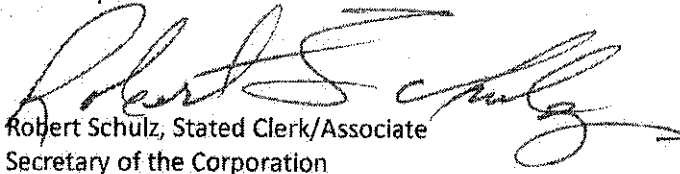
Re: Tax Exemption
Korean Presbyterian Church of Tucson

TO WHOM IT MAY CONCERN

The Korean Presbyterian Church of Tucson, Arizona is a member in good standing as a church within the Presbytery de Cristo.

The attached documentation serves as confirmation of the Presbytery de Cristo as tax exempt. The Presbytery is a nonprofit religious organization under section 501(c)(3) of the Internal Revenue Code.

Sincerely



Robert Schulz, Stated Clerk/Associate
Secretary of the Corporation



LEGAL/RISK MANAGEMENT SERVICES

PRESBYTERIAN CHURCH (USA)

PRESBYTERIAN MISSION AGENCY

July 28, 2014

Presbytery of de Cristo
4423 North 24th Street, Suite 200
Phoenix, AZ 85016-5544

RE: TAX EXEMPTION

TO WHOM IT MAY CONCERN:

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) (Employer Identification Number: 23-6393377/General Exemption Number: 1617) that the **Presbytery of de Cristo** (Employer Identification Number: 86-0621513), located in Phoenix, Arizona, is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto. Also included in this exemption are unincorporated ministries and programs of the Presbytery of de Cristo, which includes Tucson Borderlands YAV.

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), and its subordinate units are exempt from federal income tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

If you need any other information or have any questions, please feel free to contact me directly at the number listed below.

Sincerely,

A handwritten signature in cursive script that reads "Kathie R. Lyvers".

Kathie R. Lyvers
Legal Office Administrator

cc: April L. Davenport, Associate General Counsel

Enclosures



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752251399
Oct. 30, 2013 LTR 4168C 0
23-6393377 000000 00
Input Op: 0752251399 00032097
BODC: TE

PRESBYTERIAN CHURCH USA
100 WITHERSPOON ST
LOUISVILLE KY 40202-6300



119280

Employer Identification Number: 23-6393377
Person to Contact: CUSTOMER SERVICE
Toll Free Telephone Number: 1-877-829-5500

Dear PRESBYTERIAN CHURCH USA:

This is in response to your Oct. 21, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in JANUARY 1964.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

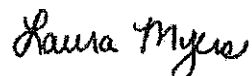
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0752251399
Oct. 30, 2013 LTR 4168C 0
23-6393377 000000 00
Input Op: 0752251399 00032098

PRESBYTERIAN CHURCH USA
100 WITHERSPOON ST
LOUISVILLE KY 40202-6300

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Laura Myers
Operations Manager, AM Ops. 3



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552845
May 17, 2011 LTR 4167C 0
23-6393377 000000 00

00036199
BODC: TE

PRESBYTERIAN CHURCH USA
100 WITHERSPOON STREET
LOUISVILLE KY 40202



30838

Employer Identification Number: 23-6393377
Group Exemption Number: 1617
Person to Contact: Mrs. Jones
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 23, 2011, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in Jan. 1964, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Thomas

Cindy Thomas
Manager, EO Determinations

District
Director

P.O. Box 1680, GPO Bldg 72, N.Y. 11201

Date: OCT 22 1984

* George W. McKee, Esq.
c/o Morgan, Lewis and Bockius
2000 One Logan Square
Philadelphia, PA 19103

Person to Contact:
Mrs. E. Casa
Contact Telephone Number:
(212) 330-7411

Re: 23-6393377

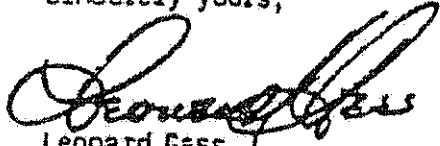
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Presbyterian Church (U.S.A.).

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,


Leonard Gass
District Disclosure Officer

Name of Organization: Presbyterian Church (U.S.A.)

Date of Exemption Letter: January, 1964

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.

Date: JUN 07 1964

Presbyterian Church(U.S.A.)
475 Riverside Drive
Room 1201
New York, N.Y. 10115

RE: 23-6393377
GEN 1617

Date of Exemption: January, 1964
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



District Director

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name & Address	The United States Presbyterian Church in the United States of America Chatsworth, Illinois	Presbyterian Church (U.S.A.) 475 Riverside Drive Room 1201 New York, N.Y. 10

35 Tillary St., Brooklyn, N.Y. 11201

Letter 976 (DO) (7-77)

2.6
Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

October 6, 1970 T:MS:EO

United Presbyterian Church in
the United States of America
510 Witherspoon Building
Philadelphia, Pennsylvania



OCT 12 1970

Gentlemen:

In accordance with the notifications you recently submitted, you and the organizations you operate, supervise, or control (and which are covered by your notifications) have been classified as organizations that are not private foundations as defined in section 509(a) of the Internal Revenue Code.

This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification. Any changes in purposes, character, or method of operation must be reported to us so we may consider the effect on status.

Sincerely yours,

J. A. Dolan
Chief, Rulings Section
Exempt Organizations Branch

FORM 10-7008 12

JAN 31 1964

WRL:Y
T:R:ED
JGD

The United Presbyterian Church in the
United States of America
Office of the General Assembly
510 Witherspoon Building
Philadelphia 7, Pennsylvania

Gentlemen:

Your application for a group ruling, holding you and your subordinate units exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, has been considered.

Based on the information submitted, it is held that you and your synods, presbyteries and churches whose names appear on pages 542 through 620 inclusive, of the May 1953 edition of part III of the minutes of your general assembly are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954 as it is shown that you and your subordinate units are organized and operated exclusively for religious purposes.

You and your synods, presbyteries and churches are not required to file Federal income tax returns so long as a tax exempt status is maintained.

It will not be necessary for you and your synods, presbyteries and churches to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as the specific exceptions contained in section 6033(a) of the Code are applicable.

Contributions made to you and your synods, presbyteries and churches are deductible by the donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts, to or for the use of you and your synods, presbyteries and churches are deductible for Federal estate and gift tax purposes as provided by sections 2055, 2106 and 2522 of the Code.

UNITED PRESBYTERIAN
Church in the United
States of America

You and your synods, presbyteries and churches are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in that Act. Inquiries about the waiver of exemption certificate should be addressed to your District Director. You and your synods, presbyteries and churches are not liable for the tax imposed under the Federal Unemployment Tax Act.

For next year and each succeeding year thereafter, please send us the following information annually not later than forty-five days after the close of your annual accounting period:

1. Lists, arranged in alphabetical or numerical order, showing the names and mailing addresses of (a) your new subordinate units and (b) those which have ceased to exist or have changed their names or mailing addresses. One copy of the list should be furnished for use of this office and one additional copy for the use of each District Director in whose district one or more of your subordinate units are located. Directories may be furnished in lieu of the lists referred to above if a directory is published.
2. A statement, signed by one of your principal officers, stating whether or not the information upon which your original group ruling is based is applicable in all respects to your new subordinate units.
3. A statement, if at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of any of your subordinate units.

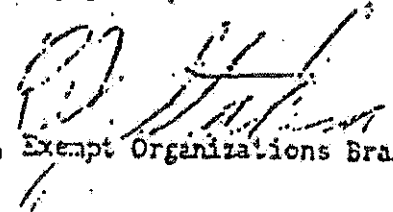
Church in the United
States of America

5. Duplicate copies of any amendments to the
charters or bylaws of your organization or
those of any of your subordinate units.

This ruling is not applicable to any of your subordinate units
organized and operated in a foreign country.

The District Director in Philadelphia is being advised of
this action.

Very truly yours,


Agent Chief, Exempt Organizations Branch

재정 보고서 Treasury Report
(12/15/2019)

Monthly Summary

	월 Month	수입 Income	지출 Expense
18	December	\$ 9,559.00	\$ 7,050.43
2019	January	\$ 7,771.00	\$ 6,538.80
	February	\$ 6,139.00	\$ 4,259.02
	March	\$ 6,589.19	\$ 6,312.97
	April	\$ 7,243.20	\$ 8,512.68
	May	\$ 4,480.00	\$ 14,976.51
	June	\$ 6,890.54	\$ 10,095.52
	July	\$ 6,085.00	\$ 5,308.13
	August	\$ 8,962.29	\$ 6,497.21
	September	\$ 7,889.45	\$ 11,878.14
	October	\$ 6,462.84	\$ 5,010.49
	November	\$ 8,683.51	\$ 12,454.95
	November Residual		\$ 60.75
	Total	\$ 86,755.02	\$ 98,955.60
Difference		\$ (12,200.58)	

Bank Account Balance

11/22/2019	\$ 16,627.04
12/1/2018	\$ 28,827.62
Difference	\$ (12,200.58)

Offering Category Summary

항목 Category	수입 Offering
Tithe	\$ 20,851.57
Weekly	\$ 44,855.45
Thanksgiving	\$ 7,815.00
Mission	\$ 300.00
Special	\$ 7,000.00
New Year	\$ -
Easter	\$ -
Thanksgiving	\$ 1,900.00
Christmas	\$ 1,190.00
Foundation Day	\$ 215.00
pcusa	\$ 2,628.00
From Previous Year	\$ -
Total	\$ 86,755.02
ETC.	\$ 1,393.83
Total Offering	\$ 88,148.85

Expense Category Summary

지출 Expense	항목 Category
\$ 55,783.09	God 하나님
\$ 8,467.59	Neighborhood 이웃
\$ 34,704.92	Church 현장
\$ 98,955.60	Total
114.06%	



수·요·예·배

12/11/19 7:00p.m. 인도 / 송성민 목사

찬양 Praise KPCT찬양단 다같이 All Together

기도 Prayer 이옥순 집사 Deacon Lee

성경봉독 Scripture 요한복음 1:14-18 송성민 목사 Rev. Song

말씀 Message 인카네이션 Incarnation 송성민 목사 Rev. Song

주·별·보·고

설교자 Messenger	금주 This Sunday (12/8)	다음주 Next Sunday (12/16)
대표기도 Corporate Prayer	송성민 목사 Rev. Sungmin Song	송성민 목사 Rev. Sungmin Song
인내위원 및 헌금위원 Guide and Offering	1부 : 송성민 목사 2부 : 주경순 권사	1부 : 송성민 목사 2부 : 윤금재 권사
애전준비 Fellowship Lunch Prep	12월 한광민 집사/ 김문성 집사	12월 한광민 집사/ 김문성 집사
수요기도/예찬기도 Meal Prayer	윤금재 권사/ 윤현순 권사	윤명선 집사/ 윤금재 권사
이옥순 집사/ 김순임 집사		
지난주 출석 / Attendance	헌금통계 / Offering Stats	
1부: 11 2부: 39 주일학교: 9 수요일예배: 11	T: 318 / W: 1038 / B: 500 / PCUSA: 200 / Th: 50 Total : \$2106	

예배 및 시간 안내
Service & Meeting Time

주일예배 1부 8:00 AM / 2부 10:50 AM
아침예배 화-토 6:00 AM / 본당
수요일예배 수요일 7:00 PM / 본당
성경공부 주일 2:00PM / 토요일 8:00AM
Q.T.
목요일 8:00AM / 5:30PM

그 룰 보 고

그 룰 1 윤현순 그 룰 2 윤명선
그 룰 3 김영희 그 룰 4 이순자
그 룰 5 이옥순 그 룰 6 강형민

투·산·한·인·장·로·교·회

Korean Presbyterian Church of Tucson



하나님 중심의 삶으로
투산한인장로교회
Korean Presbyterian Church of Tucson
2801 East 17th Street, Tucson, AZ 85716
T 520-323-8665(O) / 626-513-5651(C)
www.kpctfamily.org

