May 28, 1966

Mr. Zaven Kirkyasharian 1111 Bering Drive Houston, Texas 77027

Re: Houston Parish
Application for Exemption
of Federal Income Tax

Dear Mr. Kirkyasharian:

Your letter of May 10, 1966, concerning your application of Federal Income Tax Exemption was submitted to the Diocesan Attorney, Hr. Martin Yazmajian immediately.

Mr. Yazmajian, according to his letter of May 18th, has already advised you to change the name of parish from "The Armenian Church of America to Armenian Church of Houston", as you have it on your letterhead in order to avoid the misconceptions.

For further clarification, you may write to Mr. Yasmajian.

Yours truly.

SOOREN HANUELIAN Executive Secretary MARTIN YAZMAJIAN

COUNSELOR AT LAW

CORTLANDT 7-2343

261 BROADWAY NEW YORK 7, N. Y.

May 18, 1966

Diocese of the Armenian Church of America 630 Second Avenue
New York, N.Y. 10016
Att: Mr.

Re: Armenian Church of
Houston - Application
for exemption of federal

income tax

Gentlemen:

I am responding to the letter of the parish council of the Armenian Church of Houston, dated May 10, 1966 forwarded to me with your letter of May 13, 1966.

I am of the opinion that it is advisable for the Houston Church to change its name from its incorporated name of Diocese of the Armenian Church of America to avoid the misconception outlined in the letter of the U.S. Treasury Department, dated May 4, 1966.

In my telephone conversation with Father Levon Arakelian yesterday he stated that he was going to communicate with the Houston Church with respect to a new name. At that time the question of a clarification of the purpose clause set forth in the Articles of Incorporation of the Houston Church was discussed. Accordingly, enclosed please find my suggested draft. Also transmitted herewith is a copy of the purpose clause of the certificate of incorporation of The New Jersey Diocese of the Armenian Apostolic Church for your handy reference.

Returned herewith is the letter of the parish council of the Houston Church, dated May 10, 1966, together with the papers cited therein so that you may have the same on hand for your consideration of the problem.

I await your further instructions.

Very truly yours,

MY:gm Enc. Memo 1:
Purposes set forth in the Articles of Incorporation regarding the Armenian Church of Houston, which was incorporated under the name of Diocese Of The Armenian Church Of America, certificate issued and dated April 2, 1965 by the Secretary of State of Texas

Article Four

The purpose or purposes for which the corporation is organized are: to conduct and carry on a place of public worship and to support benevolent, charitable, educational and missionary undertakings. To acquire and own such lands, buildings and properties necessary to such undertakings. Further to borrow monies, and to mortgage properties and to contract and do such other and further acts necessary and pertaining to the carrying on of such purposes.

* * * * * * *

Memo 2:- Suggested amendments/underlined (in addition to a change of name) be changed to read as follows:

The purpose or purposes for which the corporation is organized are: to conduct and carry on a Christian church of the Armenian Apostolic faith for divine worship as a constituent church of the Diocese of the Armenian Church of America (incorporated under the Religious Corporations Law of the State of New York) and to support benevolent, charitable, educational and missionary undertakings. To acquire and own such lands, buildings and properties necessary to such undertakings. Further to borrow monies, and to mortgage properties and to contract and do such other and further acts necessary and pertaining to the carrying on of such purposes.

CERTIFICATE OF INCORPORATION

OF THE

NEW JERSEY DIOCESE OF THE ARMENIAN APOSTOLIC CHURCHES (Dated September 25. 1964)

- Art. 4 The purpose and duties of this Religious Corporation are as follows:
- a. To found and maintain Christian Churches of Divine Worship of the Armenian Apostolic faith, under the guidance and supervision of the Diocese of the Armenian Church of America, and it is duly designated, ARACHNORT (ORDINARY).
- b. To acquire, purchase, receive, have and hold and take by devise, bequest or gift without limit, real and personal property of all kinds, church edifices, schoolhouses, schlege buildings, parsonages, hospitals, orphan asylums, and all other kinds of religious, ecclesiastical, educational and charitable institutions, and the lands whereon the same are or may be erected, and cemeteries or burial places, and any real estate suitable for any or all of said purposes;
- c. To make by-laws and rules consistent with and under the direction and supervision of the said ARSSHNORD (ORDINARY) of the Diocese of the Armenian Church of America.

PARISH COUNCIL

Armenian Church of Houston

1111 BERING DRIVE HOUSTON, TEXAS 77027

May 10,1966

Diocese of the Armenian Church of America 630 Second Ave New York, N.Y. 10016

Att.Mr. Sooren Manuelian

Dear Mr. Manuelian,

We would appreciate if you would study the request of the U.S.Treasury Department, Austin Texas concerning our application for tax exemption.

We are enclosing to that effect the following:

- A copy of our letter of application
- B official letter of the U.S. Revenue Service.
- C copy of our articles of incorporation
- D copy approval of Comptroller of State of Texas from franchise tax exemption.

It is with the hope that our Diocesan attorney may have had previous experience with similar cases involving our other parishes throughout the nation, that we think he will be in a position to advise us about the right decision on this matter.

Sincerely yours,

Zaven Kirkyasharian.



U. S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
AUSTIN, TEXAS 78701

May 4, 1966

IN REPLY REFER TO
A:R:EO:GAB

Diocese of the Armenian Church of America c/o Armenian Church of Houston 1111 Bering Drive Houston, Texas 77027

Gentlemen:

Your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code is being considered.

Although you indicate you are operating as the Armenian Church of Houston, you adopted as your corporate name the name of the Diocese of the Armenian Church of America, whose headquarters are in New York.

Because you are a constituent church of the Diocese which comprises all religious communities or parishes of the Armenian Church in Canada and throughout the United States, with the exception of the State of California, your use of its name will connote that you are the Diocese.

In order to avoid this misconception, you may deem it advisable to amend your articles of incorporation for the purpose of changing your name so as to be identified as an individual church in conformity with your corporate purpose.

Should you elect to amend your articles of incorporation for this purpose, two copies of the amendment as filed with and approved by the Secretary of State should be forwarded to us. If you have any questions concerning this matter, please direct them to us, marked for the attention of A:R:EO:GAB.

Sincerely yours,

Chief, Review Staff

PARISH COUNCIL

Armenian Church of Houston

1111 BERING DRIVE HOUSTON, TEXAS 77027

March 28,1966

District Director Internal Revenue Service Austin, Texas

Dear Sir,



We would like to submit our application for tax exemption for our corporation and accordingly please find hereunder additional information.

Throug a loan, we have bought a property valued at \$ 35.000.00 at 1111 Bering Drive, Houston Texas for the purpose of establishing our Church which as affiliated and controlled by the Diocese of the Armenian Church of America in New York, N,Y,, where the Primate of our Church resides. Accordingly, the deed of sale has been registered in favor of the New York Diocese, 630 Second Ave, New York, N.Y. Numerous members of our community have responded generously to our project and we have been able to meet our monthly loan installments by pledges and donations. Furthermore, we have established a special building fund for the purpose of making necessary alterations to the house existing in the property in order to have a chapel with its dependencies.

For the time being, the monthly net income from pledges and donations being not sufficient to meet our payments and maintenance expenses, we are relying in special church and community activities such as picnics and dinner parties, and also raffles. Tickets for such activities are sold to community members and friends under the supervision of the Parish Council members. In the year 1965, we had ytwo such gatherings, the first in February with a Church service and a banquet and the second was a picnic in the grounds of the Church property during the month of October.

The names and position of the directors are as fellows: Stephen Saxenian, chairman; Anton Hagopian, vice chairman, Zaven Kirkyasharian, secretary; Yohannes Hekimian, treasurer; The above are also members of the Parish Council of our Church. The said Council comprises also three other trustees who are H.C.Bardoony, Mike Sanjakian and Hratch Azadian.

Please find enclosed also Form 1023 Exemption application, copy of our articles of incorporation, By Laws of the Artunian Church of America, financial statement, statement of receipts & disbursements.

Hoping our application will meet with your kind consideration.

Yours very truly,

Stephen Saxenian (Chairman)

COPY

ARTICLES OF INCORPORATION OF DIOCESE OF THE ARMENIAN CHURCH OF AMERICA

WE, the undersigned natural persons of the age of twenty one years or more, at least two of whom are citisens of the State of Texas, acting as incorporators of a corporation, under the Texas Non-Profit Corporation Act, do hereby adopt the following Articles of Incorporation for such corporation:

ARTICLE ONE

The name of the corporation is DIOCESE OF THE ARMENIAN CHURCH OF AMERICA.

ARTICLE TWO

The compensation is a non-profit corporation.

ARTICLE THREE

The period of its duration is perpetual.

ARTICLE FOUR

The purpose or purporses for which the corporation is organized are: to conduct and carry on a place of public worship and to support benevolent, charitable, educational and missionay undertakings. To acquire and own such lands, buildings and properties necessary to such undertakings. Further to borrow monies, and to mortgage properties and to contract and do such other and further acts necessary and pertaining to the carrying on of such purposes.

ARTICLE FIVE

The street address of the initial registered office of the corporation is 5869 Westheimer, Houston, Texas, and the name of its initial agent at such address is Stephen Saxemian.

ARTICLE SIX

The number of directors constituting the initial board of directors of the corporation is four (4) and the names and addresses of the persons who are to serve as the initial directors are:

Stephen Saxenian

Anten Hagopian

Zaven Kirkyasharian

Yohannes Hekimian

5869 Westheimer, Houston Texas

5634 Lcoke Lane, Houston, Texas

3703 Darlinghurst, Houston, Texas

5926 Schumacher, Houston, Texas

ARTICLE SEVEN

The name and street address of each incorporator is:

Stephen Saxenian 5869 Westheimer Houston, Texas Anton Hagepian 5634 Locke Lane Houston, Texas Zaven Kirkyasharian 3703 Darlinghurst Houston, Texas Yoannes Hekimian 5926 Schumacher Houston, Texas

IN WITNESS WHEREOF, we have bereunto set our hands this 25m day of March. 1965.

COMPTROLLER OF PUBLIC ACCOUNTS

STATE OF TEXAS

AUSTIN

October 8,1965

C 0 P Y

Armenian Church of Houston 1111 Bering Drive Houston, Texas

Subject: Diocese of the Armenian Church of America

Account N° 1,162,202 Charter N° 212482

Gentlemen:

At your request, we examined the Articles of Incorporation of this corporation, together with the outline of the activitities for the purpose of determining its status from a franchise tax standpoint.

It is the opinion of this office that so long as the corporation confines its activities to the purpose or purposes recited in the Articles of Incorporation, it is exempt from the franchise tax.

The Secretary of State is being furnished a copy of this letter for his information.

Yours very truly.

ROBERT S. CALVERT
Comptroller of Fublic Account

Jan 14, 1966 Your Grace; Gleane be so kind as to send us some capees of the "By Fraire Church Thank you weref much. & Incerely Mrs. S. Saxeman Stephen Solenian 7534 Brian Rose Hauston, Terlas

Mr. Steve Saxemian Chairman Parish Council 7584 Brier Fose Houston, Texas

Dear Mr. Sexenient

We are writing this letter in response to your request in reference to the purchase of the property for which our parish of Houston is now negotiating.

Since we do not have a memorandum as to the negotiations, the centract of sale, and the title search report and not being familiar with the practices concerning the sale and purchase of real property in Houston, Texas, we are unable to give a definite opinion with respect to the contents of the documents accompanying your aforesaid letter.

We bring to your attention the fellowing considerations:

Regarding the proposed promissory note for \$80,250.00, it does not provide any grace period and increases the interest rate to 10% in the event of the default of any menthly installment on the due date and stipulates that "time is of the essence". There should be a grace period of 30 days because of the time and distance between the Discess and the localty of the property. There also should be a prepayment privilege.

In the deed of trusts there are provisions regarding penalties, trustee's commissions and the sale on default and others which should be excefully studied. We do not know whether any efforts were made to lessen the impact of such provisions. Take note that also neathly are to be paid 1/12 of the real estate tax.

Regarding the waiver and the letter waiving any objections to any restrictions we bring to your attention item #1 of the Restrictions which has the following "but shall be used for any residence purposes only". There is a serious question whether a church building and community hall can be created on the property.

With paternal blessings,

Primate of the Diocese of the Armenian Church of America Hr. Steve Saxenian Chairman Parish Council 7834 Briar Rose Houston, Toxas

Dear Mr. Saxenian:

We are writing this letter in response to your request in reference to the purchase of the property for which our parish of Houston is now negotiating.

Since we do not have a memorandum as to the negotiations, the contract of sale, and the title search report and not being familiar with the practices concerning the sale and purchase of real property in Houston, Texas, we are unable to give a definite opinion with respect to the contents of the documents accompanying your aforesaid letter.

We bring to your sttention the fellowing considerations:

Regarding the proposed promissory note for \$30,250.00, it does not provide any grace period and increases the interest rate to 10% in the event of the default of any monthly installment on the due date and stipulates that "time is of the essence". There should be a grace period of 30 days because of the time and distance between the Diocese and the localty of the property. There also should be a prepayment privilege.

In the deed of trusts there are provisions regarding penalties, trustee's commissions and the sale on default and others which should be carefully studied. We do not know whether any efforts were made to lessen the impact of such provisions. Take note that also mentaly are to be paid 1/12 of the real estate tax.

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With paternal blessings,

Primate of the Discose of the Armenian Church of America Mr. M. Yagmajian 261 Broadway New York, N.Y.

Dear Mr. Yasmajians

Enclosed please find the decuments referred in the attached letter received from Main Title Company of Houston Inc., in connection with the purchase of the property of our Houston Parish signed by His Grace and notorised.

Sincerely yours,

SOOREN MANUELIAN Executive Secretary

Main Title Company of Houston, Inc.

MAIN BUILDING

CA 7-1801

HOUSTON, TEXAS 77002

May 31, 1965

@## 000,030

Sincese of the Armenian Church of America 630 Second Avenue New York, New York

ATTM: The Reverend Father R. L. Arakalian

. RB: PROPERTY: N. 1/2 of Not 34, Fost Oak Gardens

Dear Father Arakalism:

In connection with the above captioned property, we are employing the following:

- 1. Note in the amount of \$30,250.00 and copy
- 2. Dood of Trust and copy
- 3. Weiver
- 4. Capy of the Survey
- 5. Capy of the Restrictions
- 5. Notter, Re: weiving any objections to may restrictions

Flagge have all original instruments executed and acknowledged and property to the undersigned, together with signed Waiver and signed letter regarding restrictions.

We maderstand the fire insurance is being written by Low Meller, Agent and that you will be advised of the premium due when it has been established.

Yours truly,

MAIN TITLE COMPANY OF MOROCOR, MICH.

M. Bourge (Gra.)

Main Title Company of Houston, Inc. 460 Main Building 1212 Nain Street Houston, Texas 77002

> Re: Building Restriction on Heath in of Lot 34, Pest Oak Gardens, Harris County. Texas.

Gentlemen:

This will acknowledge receipt of a copy of the restrictions covering the above described property. We understand that the Title Insurance Policy to be issued to us on this property will contain an exception and be made subject to such restriction, as therein set forth and the undersigned hereby waives any objections to any and all restrictions of Records effecting the above described property.

DIGGESE OF THE ARMENIAN CHURCE OF AMERICA

r. Man Mano

No. 236618

To Restrictions

Amy M. Bering, et al, By Agent and Attorney in Fact

Markey Fr. B. S. State Co.

The State of Texas, County of Harris. C. A. Dwyer, as Agent and Astesbay. in fact for the owners and acting under authority of that certain power of Attorney from Amy M. Bering, et al to C. A. Buyer dated April 18, 1939, and recorded in Volume 1122, Page 725, of the Deed Records of Harris County, Texas, does hereby place the following restrictions, weservations, commants and conditions on the lots, tracts or parcels of land in Post Oak Gardens, a Subdivision in the Charles Sage Survey, in Harris County, Texas:

(1) No business house, Sanitarium, hospital, saloon, place of public ammeement or entertainment, livery stable, factory, warehouse, spartment house, tuoming house, boarding house or place of business of any kind, shall be constructed, built, kept or maintained on any tract in the subdivision, nor shall may house en the premises be used for any such pusposes, but shall be used for any maridance surposes only. The mention of rooming house or boarding house that prohibit the renting out of one room, but is intended only to present the summing of a regular rooming or boarding house.

(A) The minimum actual value of any residence or main building which may b erected or constructed upon any truct in the subdivision shall be \$3,980.08 and the same shall face Bering Drive, except the improvements on tracts one and Two may face Westheimer Road, provided no part of the buildings, paragra, or other structures are created closer than 180 feet to the South line of the adjoining tracts.

(3) He garage spartments shall be comptructed, except at the rear of the

purporty.
(4) He let or treet of land in said Addition shall be sold, conveyed, leased or demised to any person or persons other than of the Caucasian race.

(5) He spiritous vinous, or mult liquous or madicated bitters capable of producing intexication shall ever be sold or offered for sale on any tract in the subdivision, or any part, thereof.

(6) He residence shall be constructed on any tract in the subdivision observe to the mearest point on the front property line of said premises than thirtyfive (35) feet, or closer to the nearest point on either side preparty lima of same than twenty-five (25) feet.

(7) These restrictions establishing buildings lines apply to galisries, possible ports cocharge, steps, projections and every other permnent part of the

comments where there is a roof or other covering. (4) No muleshoe, advertising eign, billbesed or other avertising device shall he exected, placed or suffered to reminison any tract in the subdivision except with written consent of said Amy M. Hering, et al, movers, or their Agent and Attorney in fact, C. A. Doyer.

(9) All garages, bargs, servant's houses and other such buildings shall be constructed immosph where built as a part of and connected to the said residence; in the rear of the residence.

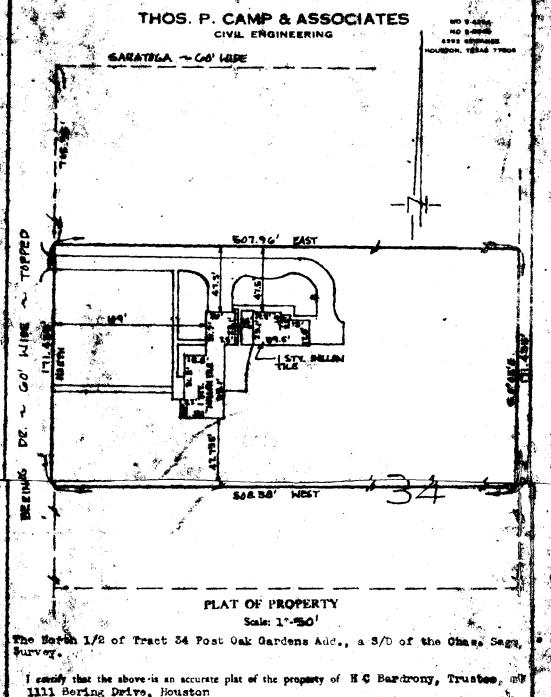
(13) Not same than two homescan be constructed on any lot according to the plat of said subdivision and for that purpose the lots shall be divided into substantially equal parts.

(11) No swine may be kept or raised on any track in the subdivision.

(12) No open or surface tollets may be maintained on any tract in the subdivision. Each surchaser of any tract in Post Oak Gardens Subdivision shall take title to the property subject to the restrictions, coverently example and conditions above set out which shall apply to tracts I to Ws. inch and which will continue in effect until January 1, 1975, provided that time within five (5) years before January 1, 1875, the them common a majority in number of front feet of the lots in Post Calculations may be declaration signed and acknowledged by them and recorded in the of Martin County, Texas, extend these restrictions, secondary, he conditions for a paried of pot more than thirty (30) years addition person making and subdividing said tract of land as well as each a producty sener in Post Oak Gardens may enforce the restrictions dition by injunction or effective.

Executed this 35th day of October, 1939. C. A. Dayer, Agent and Actu

Smot. The State of Tuess, County of Marrie.



The map of this property is and Records of Hierris County, Texas.

There are no encroachments on this property at this time and all improvements lie within the lot boundary lines of the property described above,

that the building set back line of

feet is in accordance with the recom



WAIVER

Houston,	Texas
City	State

San Jacinto Title Guaranty Company, Houston, Texas

Gentlemen:

Ž,

In consideration of the issuance to us of your Policy No. 000,030 for \$ 35,250.00 guaranteeing that title to

North 1/2 Lot 34, Post Oak Gardens, Harris County, Texas;

as described in deed of even date herewith from R. C. Sweet

to Diocese of the Armenian Church of America

is good in $$\operatorname{\mathtt{Diocese}}$$ of the Armenian Church of America

subject to the terms of such policy,

hereby waive inspection by you of such property and accept your policy subject to the rights of parties in possession and those under whom they hold and to any roadway or essencent, similar or dissimilar, on, under, over or across said property, or any part thereof and not of record in the records which are legally prescribed for the recordation thereof and import constructive action as to real estate, if any such parties are now in possession of or if any such readway at essencent affects the premises upon which you have issued used policy; and take it upon ourselves to inspect such premises and to obtain possession thereof from the present occupants.

Very truly yours,

Diocese of the Armenian Church of America

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