

**RESOLUTION AND ORDER ACCEPTING AND APPROVING APPRAISAL
FOR DONATED PROPERTY**

(Cole Theater)

THE STATE OF TEXAS §
 §
COUNTY OF FORT BEND §

On the 10th day of September, 2024, at a duly posted and called meeting of the Commissioners Court of Fort Bend County, Texas, on motion of Commissioner McCoy, seconded by Commissioner Meyers, duly put and carried;

WHEREAS, on July 24, 2024, William C. Butler donated and conveyed by deed the historic Cole Theater to Fort Bend County, Texas (hereinafter, the "County"), which property is legally described as "All of Lot 17 and the South 10 feet of Lot 16, Block 42, City of Rosenberg, Fort Bend County, Texas" (hereinafter, the "Property") for the benefit of the public; and

WHEREAS, County received an appraisal report from Gary Brown, Gary Brown & Associates, Inc., which reflects the value of the Property to be Five Hundred Thousand and 00/100 Dollars (\$500,000.00) as of July 24, 2024 (hereinafter, the "Appraisal Report"); and

WHEREAS, William C. Butler has requested the County to accept the Appraisal Report and approve the value of the Property as reflected in the Appraisal Report.

THEREFORE, IT IS HEREBY APPROVED AND ORDERED that the Fort Bend County Commissioners Court accepts and approves the Appraisal Report reflecting the value of the Property to be \$500,000.00 and authorizes and appoints KP George, County Judge¹, to execute IRS form 8283 (attached hereto as "Exhibit A") and/or any other documents related to the reporting and value of the donation as may be required.

PASSED and APPROVED this 10th day of September 2024.

FORT BEND COUNTY, TEXAS

By: _____
Name: Grady Prestage
Title: Commissioner Precinct 2

ATTEST:
Laura Richard
Laura Richard,
County Clerk



Grady Prestage

¹Or the Presiding Officer for the meeting in which this date was approved by the Commissioners Court.

EXHIBIT A

(IRS Form 8283 Follows Behind)

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment
 Sequence No. **155**

Name(s) shown on your income tax return
 William C Butler & Zhenan He

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section only an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. See instructions.

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (a), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						
E						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- a Art* (contribution of \$20,000 or more)
- b Qualified Conservation Contribution
- c Equipment
- d Art* (contribution of less than \$20,000)
- e Other Real Estate
- f Securities
- g Collectibles**
- h Intellectual Property
- i Vehicles
- j Clothing and household items
- k Other

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A	Historical Downtown Theater	The building is in fair to poor condition, having been built in 1919	500,000
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A	June 2005	Purchased	185,293.21		500,000	07/24/2024
B						
C						

Name(s) shown on your income tax return: William C Butler & Zhenan He

Identifying number

Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions) - Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

- 4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest
b Total amount claimed as a deduction for the property listed in Section B, Part I: (1) For this tax year (2) For any prior tax years
c Name and address of each organization to which any such contribution was made in a prior year
d For tangible property, enter the place where the property is located or kept
e Name of any person, other than the donee organization, having actual possession of the property

Table with 3 columns: Question (5a, 5b, 5c), Yes, No. Contains questions about restrictions on donated property.

Part III Taxpayer (Donor) Statement - List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) Date

Part IV Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons. Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued.

Sign Here Appraiser signature: Gary Brown Date: 8-5-2024 Appraiser name: Gary Brown Title: President, Gary Brown & Associates, Inc. Business address: 1313 Campbell Rd. Bldg B Identifying number: 76-0265411

City or town, state, and ZIP code: Houston, TX 77055

Part V Donee Acknowledgment

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date: 7/24/2024

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? Yes No

Name of charitable organization (donee): Fort Bend County, Texas Employer identification number: City or town, state, and ZIP code: Richmond, Texas 77469 Address (number, street, and room or suite no.): 301 Jackson St. Title: Commissioner Precinct 2 Date: 9/10/2024 Authorized signature: [Signature]