

TAB 13

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: 1/21/04

Agenda Item No. 14

- | | |
|--|--|
| <input type="checkbox"/> PUBLIC HEARING | <input type="checkbox"/> RESOLUTION |
| <input type="checkbox"/> Ordinance on Second Reading | |
| <input type="checkbox"/> Public Hearing | <input checked="" type="checkbox"/> DISCUSSION |
| <input type="checkbox"/> ORDINANCE ON FIRST READING | <input type="checkbox"/> BID/RFP AWARD |
| <input type="checkbox"/> GENERAL APPROVAL OF ITEM | <input type="checkbox"/> CONSENT AGENDA |
| <input type="checkbox"/> Other: | |

SUBJECT: Request for \$2,500.00 from the Town of Lake Park for the 2004 celebration of the birthday of Dr. Martin Luther King, Jr.

RECOMMENDED MOTION/ACTION: Approval of request.

Approved by Town Manager *J. Douglas* Date: 1/14/2003

Originating Department: Administration	Costs: \$ Funding Source: <u>NOT Budgeted for</u> Acct. # <u>in 2004</u>	Attachments: Corporate resolution, 501(c)(3) tax exempt letter, list of members of Board of Directors and Advisory Board of Habitat Hope Restoration and Education Center, Inc.
Department Review: <input checked="" type="checkbox"/> Town Attorney <u><i>DeB</i></u> <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____	<input checked="" type="checkbox"/> Finance <u><i>Clementelle</i></u> <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input checked="" type="checkbox"/> Town Manager <u><i>J.D.</i></u>
Advertised: Date: _____ Paper: _____ <input checked="" type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone <input checked="" type="checkbox"/> OR Not applicable in this case _____: Please initial one.

Summary Explanation/Background:

At its October 15, 2003 meeting, the Commission directed that the Lake Park Martin Luther King 2004 Activity Committee be provided with the use of the Town facilities for the event celebrating Dr. King's birthday. The Commission further directed that once committee's 501(c)(3) tax exempt documentation has

been acquired, that this item be added to the agenda for further consideration by the Commission of the committee's request for \$2,500.00 in funding from the Town of Lake Park.

On November 5, 2003, Dorothy Taylor submitted to the Town of Lake Park a copy of the 501(c)(3) tax exempt certification for Habitat Hope Restoration and Education Center, Inc., a West Palm Beach, Florida organization. Ms. Taylor had already provided to the Town a copy of an October 1, 2003 memorandum addressed to her from the Habitat Hope Restoration and Education Center, Inc. would forming a relationship with the Lake Park Martin Luther King 2004 Activity Committee for the committee's 2004 activities.

On November 24, 2003, we sent Ms. Taylor a letter requesting that she provide to the Town the resolution as adopted by the Board of Directors of Habitat Hope Restoration and Education Center, Inc., and certified by the organization's corporate secretary, authorizing the formation of a relationship with the Lake Park Martin Luther King 2004 Activity Committee to jointly sponsor the Town of Lake Park Martin Luther King, Jr. 2004 activities. On January 13, 2004, that certified corporate resolution was delivered to the Town.

In support of the request for \$2,500.00 by the Lake Park Martin Luther King 2004 Activity Committee, the following documentation is herewith attached:

1. Copy of the 501(c)(3) tax exempt certification for Habitat Hope Restoration and Education Center, Inc.
2. Copy of the certified corporate resolution adopted by the Board of Directors of Habitat Hope Restoration and Education Center, Inc. authorizing the corporation's relationship with the local Lake Park volunteer committee to jointly sponsor the Town of Lake Park Martin Luther King, Jr. 2004 activity; and
3. List of members of the Board of Directors and members of the Advisory Board of Habitat Hope Restoration and Education Center, Inc.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 02 2003

HABITAT HOPE RESTORATION AND
EDUCATION CENTER INC
C/O LEMEL DORVILLE
725 45TH ST
WEST PALM BEACH, FL 33407

Employer Identification Number:
37-1437443
DLN:
17053155021033
Contact Person:
MICHAEL RYAN ID# 31362
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
January 24, 2003
Advance Ruling Period Ends:
December 31, 2007
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

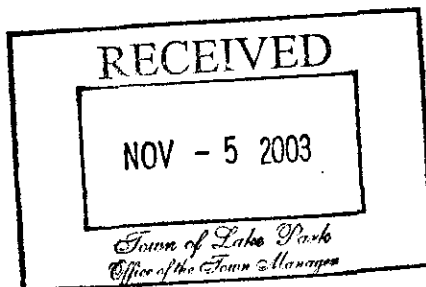
Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and

Letter 1043 (DO/CG)



Rec'd
FROM DOROTHY
TAYLOR AT Commission
Meeting 11/5/03
Carol
Simpkins

Rec'd 11/6/03
BMT

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contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue 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.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling

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period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

Habitat Hope Restoration and Education Center Inc.

RESOLUTION BY THE BOARD OF DIRECTORS OF HABITAT HOPE RESTORATION AND EDUCATION CENTER, INC


BE IT RESOLVED, that Habitat Hope Restoration and Education Center, Inc., a 501(c)(3) tax-exempt organization, shall form a relationship with the local Lake Park volunteer committee to jointly sponsor the Town of Lake Park Martin Luther King, Jr. 2004 activity.

BE IT FURTHER RESOLVED, that this relationship will be for the purpose of the 2004 activities only and include submitting a request for funding from the Town of Lake Park.

BE IT FURTHER RESOLVED, that Mrs. Dorothy Taylor will serve as coordinator between the board of directors of Habitat and the local volunteer committee of which she is the chairlady.

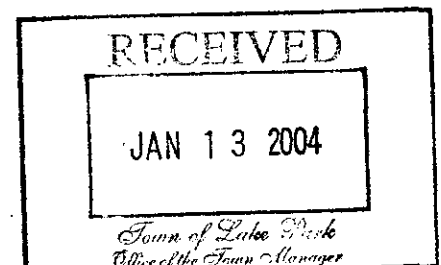
I hereby certify that the above resolution was adopted by the Board of Directors of Habitat Hope Restoration and Education Center, Inc. on the 23 day of September 2003.

HABITAT HOPE RESTORATION AND
EDUCATION CENTER, INC.

By: 

Corporate Secretary

(Corporate Seal)



Board of Directors

1. Lemel Dorvilus, BBA/HCM/Realtor, President
14576 Key Lime Blvd
Loxahatchee, Florida 33470
2. Victor Audige, ND, Vice-President
640 34th Street
West Palm Beach, FL 33407
3. Vernalee Walker, Secretary
725 45th Street
West Palm Beach, FL 33407
4. Jean Davilmar, MD/HCM
4595 Cherry Rd
West Palm Beach, FL 33417
5. Adonis Sauveur, Treasurer
5154 Jackson Rd
Delray Beach, FL 33445

List of Advisory Board Members

Elizabeth Robinson, Consultant
301 Broadway,
Riviera Beach, FL 33404

Colette Kerrossaint, RN
4595 Cherry Rd
West Palm Beach, FL 33417

Jean Samon, BS, Realtor
407 So. Dixie Hwy. Suite 4
Lake Worth, FL 33460

