

**GUIDELINES FOR TAX EXEMPTION APPLICATIONS
FOR NON-PROFIT ENTITIES
MADISON COUNTY BOARD OF SUPERVISORS**

A. PROCESS GUIDELINES:

Pursuant to §27-31-1, et seq., MS Code of 1972 Annotated), eligible non-profit, religious, and charitable entities may apply for real property tax exemption, and/or personal property tax exemption, by submitting an exemption application which is subject to review by the Madison County Tax Assessor's Office, and the Madison County Board of Supervisors.

The application for tax exemption is found online (obtained at the Madison County Tax Assessor's Office or in the Madison County Administrator's Office) and must be fully completed before the review process can begin.

Once completed the application must be returned to the Tax Assessor's office, or the Madison County Administrator's Office.

1. The MC Tax Assessor will review the application for parcel eligibility, for any taxes owing, and during the investigation process, might see fit to physically examine the premises of the non-profit applicant.
2. After the tax assessor's eligibility review process has been completed, the application will be transferred to the MC Administrator's Office for review by the attorney for the Madison County Board of Supervisors.
3. After review and approval by the board's attorney, the eligible applicant must be personally present at a regularly scheduled board meeting to present the application. The Administrator's Office will place the item on the board agenda.
4. As finders-of -fact, the Madison County Board of Supervisors will then vote whether to confer the status of tax exemption to the eligible non-profit entities.

B. APPLICATION QUESTIONS WHICH MUST BE ANSWERED:

1. Addresses and parcel numbers for all properties for which exemption is being requested.
2. The acquisition date of the property.
3. Whether any property taxes are currently due on the property.

4. Initial tax year for exemption request.
5. Reasons for tax exemption under MS state law (code sections are provided).
6. Whether the property is being used for a church, cemetery, seminary or educational facility, etc.
7. If the applicant is a non-profit entity, whether a charitable, educational or eleemosynary institution, it must attach documents from the MS Secretary of State's Office and the United States Internal Revenue Service (IRS), confirming that the applicant is an eligible non-profit and tax-exempt entity for state and federal tax purposes.
8. If the applicant is a church, seminary, or a religious institution, signatures from the pastor and one deacon (or someone who handles the finances of the church) must be included.

C. WHEN TAX EXEMPTION BECOMES EFFECTIVE:

1. For real property tax exemption purposes- if an eligible non-profit organization acquires real property on or after January 1st of a given year, the real property exemption would not apply until January 1st of the following year, assuming that all other statutory requirements have been met.
2. For personal property tax exemptions purposes- if an eligible non-profit acquired personal property on or after March 1st of a given year, the exemption for the personal property would not apply until March 1st of the year following year, assuming that all other statutory requirements have been met.

D. ERRORS, CHANGES, CANCELLATIONS AND DECREASES IN TAX ASSESMENTS:

1. The board of supervisors can only "change, cancel, or decrease an assessment" pursuant to Section 27-35-143 MS Code of 1972 (Annotated), only under certain circumstances.
2. In cases where an error has been alleged, the board of supervisors shall investigate the circumstances, make a factual determination, and render an order in the matter, prior to the first Monday of September.

E. MISCELLANEOUS:

1. If necessary, during the due diligence period, the applicant must make themselves available to questioning by board counsel.

2. Mississippi law requires that when questions, uncertainties or doubts arise as to whether an applicant qualifies for tax exemption, the board of supervisors should resolve the doubt in favor of the taxpayers, and not in favor of the tax exemption applicant.
3. Madison County has received an Attorney General's Opinion on the topic of non-profit tax exemptions, dated December 30, 2025, which will be provided upon request.
4. Though the applicant might be exempt under the prevailing statutes, the applicant does not have tax exemption until the board of supervisors approves the applicant for tax exemption. Mississippi law requires that the board conduct an examination to determine eligibility.
5. Deadline for Submission of Applications: Due to budgetary and process issues, it is the policy of the Madison County Board of Supervisors that the handling and review of any tax exemption applications shall be suspended after September 1st of each calendar year.