

APPLICATION FOR TAX EXEMPTION FOR NON-PROFIT ENTITIES

INSTRUCTIONS:

(Before you apply for a Tax Exemption, please read the attached Qualifications for Tax Exemption in Mississippi (§27-31-1, et seq., MS Code of 1972 Annotated), then answer the following questions to be considered for Tax Exemption.)

1. APPLICANT FOR TAX EXEMPTION: _____
2. ADDRESS OF PROPERTY: _____
3. TYPE OF PROPERTY (PLEASE CHECK ONE):
 - REAL PROPERTY & PERSONAL PROPERTY
 - REAL PROPERTY ONLY
 - PERSONAL PROPERTY ONLY
4. IF REQUEST INCLUDES REAL PROPERTY LIST PARCEL NUMBER(S):

PARCEL#: _____
5. DATE PROPERTY ACQUIRED: _____
6. INITIAL TAX YEAR FOR REQUEST: _____
7. ARE ANY PROPERTY TAXES CURRENTLY DUE FOR THIS PROPERTY?
(CIRCLE ONE): YES / NO
 - a. If yes, list the tax years with taxes currently due and owing:

8. REASON FOR TAX EXEMPTION: _____
9. IF THE EXEMPTION CLAIM IS FOR A CHURCH, PLEASE CONSIDER THE FOLLOWING CODE SECTION 79-11-33 MS CODE OF 1972 ANNOTATED:

A religious society, ecclesiastical body and/or any congregation thereof may hold and own the following real property, but no other.

- a. A building used as a place of worship with a reasonable quantity of ground annexed thereto.*
- b. A quantity of ground annexed to the building used as a place of worship and used as a parish house; a community facility; a Sunday school facility; an educational facility; or for the care of children on a non-profit basis.*
- c. As a hospital or infirmary together with a reasonable amount of ground annexed thereto.*
- d. All buildings used as a school or college or seminary of learning.*
- e. All buildings used for an orphan asylum or institution.*
- f. All buildings used for a campground or assembly for religious purposes.*
- g. lands for a cemetery of sufficient dimensions.*
- h. All buildings and grounds used for denominational headquarters and/or administrative purposes.*
- i. Any land which is maintained and used as a parking lot for the convenience of the members of the congregation, church, cathedral, mission, or other unit or administrative unit from which the society receives NO REVENUE, fee, charge or assessment*

10. IF THE EXEMPTION CLAIM IS FOR A CHURCH, WHICH OF THE ABOVE QUALIFIES THE CHURCH PROPERTY FOR TAX EXEMPTION:

11. IF THE EXEMPTION CLAIM IS FOR A CHURCH, ARE ALL PROPERTIES CLAIMED ANNEXED TO THE CHURCH: YES/NO.

12. IF THE EXEMPTION CLAIM IS FOR A CHURCH AND THE PROPERTY CLAIMED FOR EXEMPTION IS NON-CONTIGUOUS, OR NOT ANNEXED TO THE CHURCH PROPERTY, WHAT IS THE PURPOSE FOR THE EXEMPTION.

13. IF THE EXEMPTION CLAIM IS FOR A NON-PROFIT, PLEASE PROVIDE THE INTERNAL REVENUE SERVICE'S (IRS) EXEMPTION LETTER OR PROVIDE THE IRS EXEMPTION #:

14. IS THE NON-PROFIT INCORPORATED: YES/NO:

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15. IF YES, ATTACH COPY OF CHARTER FROM MS SEC OF STATE:

16. IF YOUR ORGANIZATION IS RECEIVING RENT OR SOME EQUIVALENT THEREOF FOR USE OF SOME OR ALL OF THE REAL PROPERTY FOR WHICH YOU ARE REQUESTING AN EXEMPTION, PLEASE PROVIDE THE AMOUNT OF RENT COLLECTED AND WHAT PERCENTAGE OF THE PROPERTY IS BEING RENTED OR LEASED.

17. IF YOUR ORGANIZATON IS ALLOWING OTHER GROUPS TO USE THE PROPERTY FOR A FEE, PLEASE PROVIDE A DETAILED DESCRIPTION OF THE GROUPS UTILIZING THE PROPERTY, THE FEES ASSOCIATED WITH THAT USAGE, AND THE ESTIMATED PERCENTAGE OF THE CALENDAR YEAR WHEN THE PROPERTY IS UTILIZED BY OTHER ORGANIZATIONS.

18. IF YOUR ORGANIZATION PROVIDES SERVICES FOR A FEE, PLEASE DESCRIBE THE FEE STRUCTURE AND IDENTIFY WHAT PORTION OF YOUR CLIENTELE (a.) PAY A REDUCED FEE AND/OR (b.) DO NOT PAY ANY FEE FOR THE SERVICE.

19. REVIEW THE ATTACHED COPY OF MISSISSIPPI STATUTE (Section 27-31-1) AND LIST THE SPECIFIC SECTION OF THE LAW THAT APPLIES TO YOUR ORGANIZATION: _____

20. PLEASE ATTACH OR ENCLOSE ANY OTHER INFORMATION THAT WILL SUPPORT YOUR APPLICATION FOR TAX EXEMPTION STATUS.

21. SIGNATURES:

The undersigned, individual owner(s) of the property (if a church, the Pastor and one Deacon or business manager), or an authorized officer of the company that owns the property, certifies

that to the best of his/her knowledge, that no information contained hereinabove or in the attachments hereto is false in any way, and that all information is truly descriptive of the property and the development for which this application for tax exemption is being submitted .

OWNER OR AUTHORIZED REPRESENTATIVE:

Print Name of Applicant (Church)

Pastor

Deacon or Business Manager

OR

Name of Company or Organization

Title

Telephone

Email Address

Signature of Authorized Representative

Date

Note: Properties with approved tax exemptions do not need to re-file each year, unless there is a change in the use or ownership of the property. If there is any deed activity, an updated application must be re-filed with the County. If any additional real property is acquired, an application will need to be filed for the additional property.