



**Stanford H. Beasley, Sr.**  
Executive Director

**BOARD OF COMMISSIONERS**

Johnny Brown  
Janice Diamond  
Felecia Horton  
Annie Pearl Nichols  
Jessica Nichols

June 13, 2016

Madison County Tax Assessor  
Attn: Alice Westbrook  
P.O. Box 292  
Canton, MS 39046

Re: Tax Abatement

Dear Ms. Westbrook,

With this letter the Board of the Canton Housing Authority hereby request for a property tax abatement for property owned by (1) The Housing Authority of the City of Canton and (2) Central MS Housing and Development on the basis of tax exempt status. Enclosed is a copy of the Internal Revenue Service (IRS) tax exempt letters for both organizations. Listed below are the current properties in our possession. All property is located in Canton, MS. and are unoccupied. Once they are occupied we will the Tax Assessors office for proper assessment.

1. 111 Jody Drive- Occupied
2. 607 Dobson Avenue-Vacant
3. 676 Wayne Drive-Occupied
4. 384 S. Monroe Street-Vacant
5. 340 S. Monroe Street- Vacant
6. 510 Martin Luther King Drive- Vacant
7. 428 Martin Luther King Drive- Vacant

We are requesting your approval of the tax abatement to be placed on the consent agenda at the next meeting of the Madison County Board of Supervisors.

Thank you for your consideration in this matter. If you have any questions or concerns, please give me a call at (601) 859-4032.

Sincerely,

Stanford H. Beasley  
Executive Director  
Enclosures

Internal Revenue Service

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: August 20, 2002

Person to Contact:

Michelle Jones 31-07675  
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Employer Identification Number:

64-6001407

Housing Authority Of The City  
Of Canton  
120 Faith Ln.  
Canton, MS 39046-9761

Dear Sir or Madam:

This is in response to your request for information concerning your organization's exemption from Federal income tax.

As an instrumentality of a governmental unit, your organization is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code of 1954, which states in part:

"Gross income does not include income derived from the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Because your organization is an instrumentality of a governmental unit, its income is not taxable as explained above. Contributions to instrumentalities are deductible under Section 170(c)(1) of the Code.

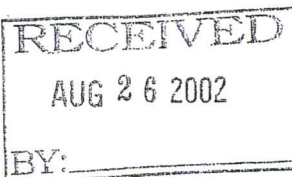
Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



for John E. Ricketts, Director, TE/GE  
Customer Account Services



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

DEPARTMENT OF THE TREASURY

Date:

**JUL 25 2012**

CENTRAL MS HOUSING AND DEVELOPMENT  
CORP  
C/O STANFORD H BEASLEY  
120 FAITH LN  
CANTON, MS 39046

Employer Identification Number:  
45-4742548

DLEIN:  
17053074396012

Contact Person:  
MICHAEL CONDON

ID# 31170

Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
December 31

Public Charity Status:  
509(a)(3)

Form 990 Required:  
Yes

Effective Date of Exemption:  
March 2, 2012

Contribution Deductibility:  
Yes

Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)