



Stanford H. Beasley, Sr.
Executive Director

BOARD OF COMMISSIONERS

Johnny Brown
Janice Diamond
Felecia Horton
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Jessica Nichols

April 27, 2018

Madison County Board of Supervisors
P.O. Box 608
Canton, MS 39046

Re: Request for Property Tax Abatement

Dear Madison County Board of Supervisors,

With this letter the Board of the Canton Housing Authority hereby requests property tax abatement for properties owned by (1) The Housing Authority of the City of Canton and (2) Central MS Housing and Development Corporation on the basis of their 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 properties are located in Canton, MS. Once they are occupied, we will inform the Tax Assessors Office so that proper assessment can be made. Please see the attached document for a listing of the properties and their occupancy status.

We are requesting your approval for tax abatement of the unoccupied units 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, Sr.
Executive Director
Enclosures

Central MS Housing and Development and Canton Housing Authority Properties - 2018

PPIN	Parcel	NAME	Tr Land	Tr Imp	True Total	St#	St Name	Legal Description	Status Jan 1, 2018
46371	092F-13B-049/00.00	CENTRAL MS HOUSING AND DEV CORP	10000	73820	83820	111	JODY DR	LOT 20 KING RANCH COMMUNITY PH I	Vacant
25757	092F-13D-144/00.00	CENTRAL MS HOUSING AND DEV CORP	7000	16430	23430	0	MARTIN LUTHER KING	LOT 11 WESTGATE	Vacant
25762	092F-13D-149/00.00	CENTRAL MS HOUSING AND DEV CORP	7000	16680	23680	510	MARTIN LUTHER KING	LOT 16 WESTGATE	Occupied
47654	093D-18C-144/01.00	CENTRAL MS HOUSING AND DEV CORP	1300	0	1300	0		1.6 AC IN E1/2 NE1/4 SW1/4	Vacant
29301	093D-18D-152/00.00	CENTRAL MS HOUSING AND DEV CORP	27920	0	27920	0		12.5A OUT W1/2 NW1/4 SE1/4	Vacant
30387	093D-19D-121/00.00	CENTRAL MS HOUSING AND DEV CORP	12000	41410	53410	340	MONROE ST S	LOT 7 KIMBROUGH ADD	Vacant
30614	093D-20A-194/00.00	CENTRAL MS HOUSING AND DEV CORP	8000	48490	56490	256	DENSON ST	LOT 06 EAST ACRES SUBD H	Occupied
31082	093D-20C-231/00.00	CENTRAL MS HOUSING AND DEV CORP	15000	48490	63490	769	GRAND ST	LOT 8 HIGHLAND PARK ESTATES	Vacant
47017	093D-18B-048/00.00	CANTON HOUSING AUTHORITY	25000	105590	130590	114	NORTHGATE DR	LOT 53 NORTHGATE PART 1	Vacant
25552	092F-13C-159/00.00	HOUSING AUTHORITY OF CITY OF CANTON	15000	42800	57800	676	WAYNE DR	LOT 2 HOLMES MANOR	Occupied
29046	093D-18C-086/00.00	HOUSING AUTHORITY OF THE CITY	15000	23590	38590	303	WILSON ST	LOT 29 NORTH WOOD HEIGHTS	Vacant
30381	093D-19D-114/00.00	HOUSING AUTHORITY CITY OF CANTON	18000	31830	49830	384	MONROE ST S	LOT 14 KIMBROUGH ADD A@81	Vacant

Properties owned by Central MS Housing and Development Corp or Canton Housing Authority as of January 1, 2018.

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

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

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

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.

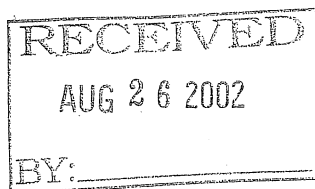
Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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

DLN:

17053074396012

Contact Person:

MICHAEL CONDON

Contact Telephone Number:

(877) 829-5500

COPY

ID# 31170

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)