

May 14, 2018

**To: Madison County Board of Supervisors**

RE: Property Tax Exemption Request

First Baptist Church of Madison has received a gift of the following property for use as a temporary home for full-time missionaries while they are on furlough:

Lot B-195, Ashbrooke Subdivision, Phase B, Part 3A, parcel number 081F-13 - 395/00.00.

County of Madison, State of Mississippi

The property was deeded March 28, 2018 for the purpose of being used as a home for missionaries, and if at any time the said property ceases to be used by the First Baptist Church of Madison as a home for missionaries of a continuous one year period, then the above property will revert to the Grantor.

The church respectfully requests property tax exemption for the year beginning January 1, 2019 and following.

If you have any questions regarding this request, please contact Barry Hardy, Church Administrator at either 601.790.2257 or 601.842.7865.

Sincerely,



Barry Hardy

Church Administrator



July 17, 2015

First Baptist Church  
PO Box 400  
Madison, MS 39130

To Whom It May Concern:

First Baptist Church of Madison, Mississippi is a Southern Baptist Church in friendly cooperation with the Mississippi Baptist Convention (Convention), having contributed to world missions through the Cooperative Program during the preceding convention year. As such, First Baptist Church, Madison, is listed in the Annual of the Convention. This document is filed on an annual basis with the Internal Revenue Service (IRS) as a substitute 990 form. In accordance with the IRS group exemption letter issued in 1969, First Baptist Church, Madison, is a tax exempt 501(c)(3) charitable organization affiliated with the Convention.

Attached for your records and use is a copy of our group determination letter from the IRS. Also, the four digit group exemption number assigned to us is 2021. This information can be verified by visiting [www.irs.gov](http://www.irs.gov). Please let me know if you need any other information.

In His Service,

Barri A. Shirley

BAS:kgs

US Treasury Department

**Internal Revenue Service**

Washington, DC 20224

Date:

JUL 17 1969

In reply refer to:

T:MS:EO:R:2-WRM



Mississippi Baptist Convention  
Board  
P. O. Box 530  
Jackson, Mississippi 39205

Gentlemen:

Based on the information supplied, we rule that your affiliated churches and institutions listed in your Annual Directory are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, as it is shown that such churches and institutions are organized and operated exclusively for religious purposes.

Your exempt affiliated churches and institutions are not required to file Federal income tax returns so long as they retain a tax exempt status.

It will not be necessary for your exempt affiliated churches and institutions to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as your exempt affiliated churches and institutions come within the specific exceptions contained in section 6033(a) of the Code.

Donors may deduct contributions to your exempt affiliated churches and institutions as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of your exempt affiliated churches and institutions are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

Your exempt affiliated churches and institutions are not liable for Federal Unemployment Taxes. Your affiliated churches and institutions are liable for social security taxes only if waiver of exemption certificates have been filed, as provided in the Federal Insurance Contributions

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Act. (Your District Director will be glad to tell you more about the latter point.)

Each year within 45 days after your annual accounting period closes, please send us two copies of the following information about your affiliated churches and institutions.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your affiliated churches and institutions.
2. A list of the names, mailing addresses including Postal ZIP Codes, and employer identification numbers (if required for group exemption letter purposes), of affiliated churches and institutions on your group exemption roster that during the year:
  - a. changed names or addresses;
  - b. were deleted from the roster;
  - c. were added to the roster.

A directory of affiliated churches and institutions may be substituted for this list if it includes the required information and identifies the affected affiliated churches and institutions according to the three categories above.

3. For affiliated churches added to the roster; a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information upon which your present group exemption letter is based applies to the new affiliated churches;
  - b. a statement that each has given you written authorization to add its name to the roster;
  - c. a list of those to which the Service previously issued rulings or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

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You should advise each of your exempt affiliated churches and institutions of the exemption and the pertinent provisions of this ruling.

Your District Director is being advised of this action.

Very truly yours,

*John R. Barber*

Chief, Rulings Section  
Exempt Organizations Branch