



“Goodwill of Mississippi assists people with disabilities and other barriers to obtain employment.”

Madison County Board of Supervisors

December 16, 2021

Goodwill Industries of Mississippi is requesting consideration for exemption from the ad valorem tax on new goods inventory.

Thank you,

Terry Lakey

Goodwill Industries of Mississippi

104 East State Street

Ridgeland, MS 39157

Wanda Ford
Jerome 12-15-2

APPLICATION FOR TAX EXEMPTION
MADISON COUNTY TAX ASSESSOR
MADISON COUNTY BOARD OF SUPERVISORS

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), and then answer the following questions to be considered for Tax Exemption:

1. APPLICANT FOR TAX EXEMPTION: Goodwill Industries of Mississippi
2. ADDRESS OF PROPERTY: 863 Centre St. Ridgeland, 637 Highway 51 Ridgeland
3. PARCEL #: 0721-31C-01/0101 072D-19A-015/02.00
4. DATE PROPERTY ACQUIRED: Leased
5. REASON FOR TAX EXEMPTION: Selling of new goods at store locations
6. 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.*

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

N/A

8. IF THE EXEMPTION CLAIM IS FOR A CHURCH ARE ALL PROPERTIES CLAIMED ANNEXED TO THE CHURCH: YES/NO; N/A

9. 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 AND IS THE PURPOSE FOR A NON-PROFIT BENEFIT:

N/A

10. IF THE EXEMPTION CLAIM IS FOR A NON-PROFIT PLEASE PROVIDE THE IRS EXEMPTION LETTER OR PROVIDE THE IRS EXEMPTION #:

Attached

11. IS THE NON-PROFIT INCORPORATED: YES/NO: Yes

12. IF YES ATTACH COPY OF CHARTER FROM MS SEC OF STATE: Attached

13. If your organization is receiving rent or some equivalent thereof for use of some of 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;

N/A

14. If your organization 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;

N/A

15. 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;

N/A

16. Review the attached copy of Mississippi statute (Section 27-31-1) and list the specific section of that law that applies to your organization; (d)

17. Please attach or enclose any other information that will support your Application for tax exemption status.

The undersigned, individual owner(s) of the property (the Pastor and one Deacon if a Church, or the church Business Manager), or an authorized officer of the company that owns the property, certifies that, to the best of his/her knowledge, 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:

Brad Steffani
Print Name

N/A
PASTOR

N/A
DEACON

Goodwill Industries of MS
Company or Organization Name

President/CEO
Title

601-853-8115
Telephone

bsteffani@goodwillms.org
Email Address


Signature

12/15/21
Date

~~Internal Revenue Service~~

Department of the Treasury

#2 - B

District Director

Returns Program Management -
Staff - Taxpayer Assistance
P.O. Box 1055 - Room 1109
401 West Peachtree St., NW
Atlanta, GA 30370

Date: SEP 26 1991

Goodwill Industries OF
Mississippi Inc
911 Palmyra Street
Jackson, MS 39203

Date of Inquiry:
07/31/91
Refer Reply To:
RPH:EO:TPA
EIN:
64-0362410

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal income tax.

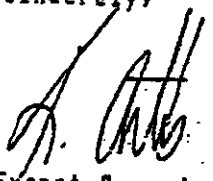
You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of April 1958. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely,



Exempt Organizations Coordinator

Report of Organization The Goodwill Industries of Mississippi, Incorporated
which was incorporated on the 9th day of September, 1955
was organized on the 14th day of December, 1955
in the County of Hinds County, Mississippi
at 703 North Street
by the election of: See list attached as Exhibit "A", as Directors, who met on January 12, 1956 and completed
the organization of Goodwill Industries of Mississippi, Incorporated, by electing

~~xxxxxxxxxxxxxxxx~~ elected the following officers to serve for the year 1956
to-wit: Judge William Ethridge, Jr., President; Bartholomew
(Bert) John, Vice-President; Travis McCharen, Secretary; K. Hayes Callcutt, Treasurer.

The postoffice address of the President is New Capitol Building, Jackson, Miss.
The postoffice address of the Secretary is P. O. Box 1698, Jackson, Mississippi
I, Judge William N. Ethridge, Jr.,
Goodwill Industries of Mississippi, Incorporated
of January, 1956, do hereby certify that the foregoing report of the organization of said Company
is correct and true.
Filed : February 11, 1956
Recorded: February 11, 1956
(Corporate Seal)

ATTEST:
Travis McCharen
Secretary

William N. Ethridge, Jr.,
President

Miss. Code Ann. § 27-31-1

MISSISSIPPI CODE of 1972

*** This document is current through HB 1, 2016 1st Extraordinary Session ***

TITLE 27. TAXATION AND FINANCE
CHAPTER 31. AD VALOREM TAXES--GENERAL EXEMPTIONS
IN GENERAL

Miss. Code Ann. § 27-31-1 (2016)

LexisNexis Practice Insights

Taxing Times Ahead for Not-For-Profits?

§ 27-31-1. Exempt property

The following shall be exempt from taxation:

(a) All cemeteries used exclusively for burial purposes.

(b) All property, real or personal, belonging to the State of Mississippi or any of its political subdivisions, except property of a municipality not being used for a proper municipal purpose and located outside the county or counties in which such municipality is located. A proper municipal purpose within the meaning of this section shall be any authorized governmental or corporate function of a municipality.

(c) All property, real or personal, owned by units of the Mississippi National Guard, or title to which is vested in trustees for the benefit of any unit of the Mississippi National Guard; provided such property is used exclusively for such unit, or for public purposes, and not for profit.

(d) All property, real or personal, belonging to any religious society, or ecclesiastical body, or any congregation thereof, or to any charitable society, or to any historical or patriotic association or society, or to any garden or pilgrimage club or association and used exclusively for such society or association and not for profit; not exceeding, however, the amount of land which such association or society may own as provided in Section 79-11-33. All property, real or personal, belonging to any rural waterworks system or rural sewage disposal system incorporated under the provisions of Section 79-11-1. All property, real or personal, belonging to any college or institution for the education of youths, used directly and exclusively for such purposes, provided that no such college or institution for the education of youths shall have exempt from taxation more than six hundred forty (640) acres of land; provided, however, this exemption shall not apply to commercial schools and colleges or trade institutions or schools where the profits of same inure to individuals, associations or corporations. All property, real or personal, belonging to an individual, institution or corporation and used for the operation of a grammar school, junior high school, high school or military school. All property, real or personal, owned and occupied by a fraternal and benevolent organization, when used by such organization, and from which