

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: St. Matthew's United Methodist Church, INC
2. ADDRESS OF PROPERTY: 7417 Old Canton Rd. Madison, MS 39110
3. PARCEL #: 072D-20A-002/0L17
4. DATE PROPERTY ACQUIRED: 11/5/2021
5. REASON FOR TAX EXEMPTION: Religious
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:
b. A Sunday school facility annexed to the building used as a place worship
8. IF THE EXEMPTION CLAIM IS FOR A CHURCH ARE ALL PROPERTIES CLAIMED ANNEXED TO THE CHURCH: YES NO;
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 #:
N/A
11. IS THE NON-PROFIT INCORPORATED: YES NO;
12. IF YES ATTACH COPY OF CHARTER FROM MS SEC OF STATE:
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; Section (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:

Andy Stoddard
Print Name

[Signature]
PASTOR

[Signature]
DEACON CHRISTIAN BOARD OF TRUSTEES

St. Matthew's UMC
Company or Organization Name

Title

601-954-6305
Telephone

Mike.tarleton@eandtllaw.com
Email Address

Signature

12-21-22
Date

274641

2012 SEP 4 AM 11:51



Business ID: 1007789
Date Filed: 09/04/2012 12:00 PM
C. Delbert Hosemann, Jr.
Secretary of State

DELBERT HOSEMANN
Secretary of State

Articles of Incorporation

11 F0001

OFFICE OF THE MISSISSIPPI SECRETARY OF STATE
P O BOX 136, JACKSON, MS 39205-0136 (601)359-1633

1. Type of corporation: Business email address: _____

Profit Nonprofit

2. Name of the corporation:

St Matthews United Methodist Church Inc

3. The future effective date is
(complete if applicable)

4. **FOR NONPROFITS ONLY:** The period of duration is _____ years or perpetual

The initial planned nonprofit activity

local church formed for religious purposes

5. **FOR PROFITS ONLY:** The number (and classes) if any of shares the corporation is authorized to issue is/are as follows:

| Classes | Number of shares authorized | If more than (1) class of shares is Authorized, the preferences, limitations and Relative rights of each class are as follows: |
|----------------------|-----------------------------|--|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | |

FOR ALL:

6. Name and street address of the Registered Agent and office:

Name: CT Corporation System

Physical address: 645 Lakeland East Drive

P.O. Box (if one):

City, State, Zip: Flowood MS 39232

Please make the \$50 check for the filing fee payable to the MISSISSIPPI SECRETARY OF STATE. Mail the completed form with payment to SECRETARY OF STATE, PO BOX 136, JACKSON, MS 39205-0136. For assistance contact a customer service representative at (601) 359-1633 or visit our website at www.sos.ms.gov for forms and instructions.



DELBERT HOSEMANN
Secretary of State

11 F0001

Articles of Incorporation

OFFICE OF THE MISSISSIPPI SECRETARY OF STATE
P O BOX 136, JACKSON, MS 39205-0136 (601)359-1633

7. The name and complete address of each incorporator:

Name: A M Edwards III

Street: 4450 Old Canton Road Suite 200 (PO Box 1970--39215)

City, State, Zip: Jackson MS 39211

Name:

Street:

City, State, Zip:

Name:

Street:

City, State, Zip:

8. Other provisions: see attached

9. Incorporators' signatures (please keep writing within blocks):

Please make the \$50 check for the filing fee payable to the MISSISSIPPI SECRETARY OF STATE. Mail the completed form with payment to SECRETARY OF STATE, PO BOX 136, JACKSON, MS 39205-0136. For assistance contact a customer service representative at (601) 359-1633 or visit our website at www.sos.ms.gov for forms and instructions.

Attachment to Articles of Incorporation of St. Matthews United Methodist Church, Inc.

8. Purpose. This nonprofit corporation is established as a religious corporation. It is organized as a local United Methodist Church exclusively for religious purposes, supporting the doctrine of The United Methodist Church, and declares itself and all of its properties subject to the law, usages, and ministerial appointments of the United Methodist Church.

9. Operations. This nonprofit corporation is to be operated exclusively for charitable, religious, and educational purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. No part of the earnings of the nonprofit corporation shall inure to the benefit of or be distributable to its members, directors, trustees, officers, or other private persons, except that the nonprofit corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the exempt purposes set forth above. No substantial part of activities of the nonprofit corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation. The nonprofit corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf or in opposition to any candidate for public office. Notwithstanding any other provision of its Articles of Incorporation, the nonprofit corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, as amended, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986, as amended.

10. Members. The nonprofit corporation will have members. Upon filing these Articles of Incorporation, the members of the former unincorporated local United Methodist Church shall be members of the nonprofit corporation. Only those members of the nonprofit corporation who are members of the Charge Conference as defined in The Book of Discipline of The United Methodist Church ("the Discipline") as applicable to local churches, are entitled to vote at a meeting of the members; provided, however, if the District Superintendent convenes a Charge Conference as a Church Conference, all members of the nonprofit corporation shall be entitled to vote.

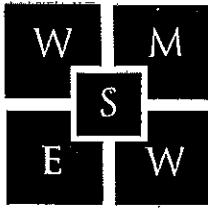
11. Powers. The business of this nonprofit corporation shall be conducted in conformity with the Discipline as it now exists or as it may hereafter be amended, changed or modified. The Bylaws of the nonprofit corporation shall include the Discipline, and no Bylaws shall be adopted inconsistent with the provisions of the Discipline.

In addition to the powers and duties granted to the nonprofit corporation by the Discipline, the nonprofit corporation assumes for itself all the rights, powers, and privileges and immunities which are now and which may during the existence thereof be conferred by

law upon a corporation with a similar character, provided with such rights, powers, and privileges, and immunities are not inconsistent with the Discipline. All amendments, bylaws, and regulations of this nonprofit corporation shall at all times be in conformity with the Discipline.

Notwithstanding the above, at no time shall any of the amendments, bylaws, or regulations of the nonprofit corporation be prohibited or in conflict with the nonprofit corporate laws of the State of Mississippi.

12. Term. This nonprofit corporation shall exist in perpetuity. If for any reason the nonprofit corporation shall be abandoned, discontinued, or cease to exist as a legal entity and/or its Articles of Incorporation shall expire or be terminated, title to all its property, both real and personal, shall be vested in and the property of the Mississippi Conference of the United Methodist Church, pursuant to the Discipline, provided it is then an organization qualified under Section 501(c)(3) of the Internal Revenue Code; and if not, to any other organization designated by such Annual Conference, which is then qualified under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.



WELLS
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274641

EUGENE A. SIMMONS
T. CALVIN WELLS
A.M. EDWARDS, III
CHARLES R. WILBANKS, JR.
TREVA L. MCINNIS
SUZANNA BAKER*
SUSAN D. MCNAMARA †

MATTHEW R. DOWD
RICHARD MONTAGUE
ASHLEY L. HEDBERG
LAURA M. GLAZE
G. AUSTIN STEWART
R. NEILL BRYANT

W. CALVIN WELLS
(1896-1988)
CALVIN L. WELLS
(1925-2003)
PETER L. DORAN
(1961-2004)

September 4, 2012

via HAND DELIVERY

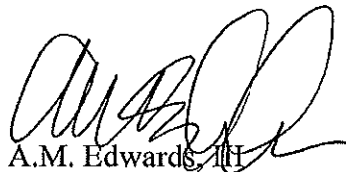
Delbert Hosemann
The Secretary of State
700 North Street
Jackson, MS 39205

Re: St. Matthews United Methodist Church, Inc.

Dear Mr. Hosemann:

Enclosed for filing with your office is the original of the Articles of Incorporation for the above-referenced corporation. Please file the Articles and return a copy stamped "filed". Our firm's check for the filing fee in the amount of \$50.00 is enclosed.

Sincerely yours,



A.M. Edwards, III