

**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: Madison Methodist Church
2. ADDRESS OF PROPERTY: 100 Post Oak Rd, Madison, MS 39110  
2050 Main St, Madison, MS 39110
3. PARCEL #: Attached
4. DATE PROPERTY ACQUIRED: Multiple
5. REASON FOR TAX EXEMPTION: Church
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:

a

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:

Yes. We have 10 parcels of which 8 are annexed to church. One parcel is a cemetery and one is a parsonage for the pastor, not annexed to church.

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:

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;

NA

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;

NA

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;

NA

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; 27-31-1(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:**

Rev. Barry Male  
Print Name

Rev. Barry Male  
PASTOR

\_\_\_\_\_  
DEACON

Madison Methodist Church  
Company or Organization Name

Treasurer  
Title

601-856-6058  
Telephone

janice@madisonmc.org  
Email Address

J. Stevens  
Signature

8-23-23  
Date

<b>Owner's name</b>	<b>Parcel number</b>	<b>Legal description</b>	<b>More</b>
MADISON UNITED METHODIST CHURCH	072C-08C-080/03.00	.48 AC IN N/2 SW1/4	<a href="#">More</a>
MADISON UNITED METHODIST CHURCH	072C-08C-081/00.00	LOT FRONT 44.09 FT ON E/S POST OAK	<a href="#">More</a>
MADISON UNITED METHODIST CHURCH	072C-08C-082/00.00	LOT FRONT 140.88 FT ON E/S POST OAK	<a href="#">More</a>
MADISON UNITED METHODIST CHURCH	072C-08C-083/00.00	LOT 1 LESS 15 FT OFF E/S & LOT 2 &	<a href="#">More</a>
MADISON UNITED METHODIST CHURCH	072C-08C-097/00.00	LOT 50 X 324.72 FT OUT OF SW COR	<a href="#">More</a>
MADISON UNITED METHODIST CHURCH	072C-08C-100/00.00	LOT 1 OF PECAN CRK S/D & 50' STRIP	<a href="#">More</a>
MADISON UNITED METHODIST CHURCH	072B-10C-033/00.00	LOT 67 BRADFORD PLACE 2-B	<a href="#">More</a>
MADISON UNITED METHODIST CHURCH	072C-08C-098/03.00	2.5 AC OUT BLK 3	<a href="#">More</a>
SUSAN MONTGOMERY MEMORIAL	072C-08C-080/02.00	0.495A W OF RR & N OF LIV RD	<a href="#">More</a>

MADISON CEMETERY MONTGOMERY 072C-06D-003/00.00 1.4A IN NW COR NW1/4 [More](#)

Date of this notice: 06-06-2023

Employer Identification Number:  
93-1720256

Form: SS-4

Number of this notice: CP 575 A

MADISON METHODIST CHURCH  
100 POST OAK RD  
MADISON, MS 39110

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 93-1720256. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did **not** apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following forms by the dates shown.

Form 941

10/31/2023

If you have questions about the forms or the due dates shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification (corporation, partnership, etc.) based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2020-1, 2020-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

IMPORTANT INFORMATION FOR S CORPORATION ELECTION:

If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S, U.S. Income Tax Return for an S Corporation, must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, *Election by a Small Business Corporation*.

# State of Mississippi

## Certificate of Incorporation

Acting under the authority vested in me as Secretary of State by the Constitution and Laws of this State,  
I do hereby certify the following has satisfied all conditions precedent for incorporation in this State.

### Madison Methodist Church



Given this the 6th day of June, Two Thousand and  
Twenty-Three, in the Capital City of Jackson,  
Mississippi under my Hand and Seal,

*Michael Watson*

**F0001**  
**Fee: \$ 50**



**Michael Watson**  
SECRETARY OF STATE

**2023323386**

Business ID: 1396491  
Filed: 06/06/2023 09:08 AM  
Michael Watson  
Secretary of State

P.O. BOX 136  
JACKSON, MS 39205-0136  
TELEPHONE: (601) 359-1633

## Articles of Incorporation

### Business Information

**Business Type:** Non-Profit Corporation  
**Business Name:** Madison Methodist Church  
**Business Email:** info@madisonmc.org  
**Future Effective Date:** 06/07/2023  
**Period of Duration:** Perpetual  
**Initial planned non-profit activity:** Church

### NAICS Code/Nature of Business

813110 - Religious Organizations

### Registered Agent

**Name:** Sammy Barmer  
**Address:** 315 Avalon Way  
Brandon, MS 39047

### Signature

The undersigned certifies that:

- 1) he/she has notified the above-named registered agent of this appointment;
- 2) he/she has provided the agent an address for the company, and;
- 3) the agent has agreed to serve as registered agent for this company

By entering my name in the space provided, I certify that I am authorized to file this document on behalf of this entity, have examined the document and, to the best of my knowledge and belief, it is true, correct and complete as of this day **06/06/2023**.

<b>Name:</b>	<b>Address:</b>
Jordan Eargle Director	100 Post Oak Road Madison, MS 39110
Chris Carson Director	100 Post Oak Road Madison, MS 39110
Kathy Mowdy Director	100 Post Oak Road Madison, MS 39110

Sammy Barmer  
*Director*

100 Post Oak Road  
Madison, MS 39110

Mason Philips  
*Director*

100 Post Oak Road  
Madison, MS 39110

McKenzie Burns  
*Director*

100 Post Oak Road  
Madison, MS 39110

Terry May  
*Director*

100 Post Oak Road  
Madison, MS 39110

Mike Scales  
*Director*

100 Post Oak Road  
Madison, MS 39110

Lowery Germany  
*Director*

100 Post Oak Road  
Madison, MS 39110

Brian C Smith  
*Incorporator*

400 East Capitol Street  
Jackson, MS 39201





Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
P.O. Box 2508  
Cincinnati, OH 45201

TRANSITIONAL LEADERSHIP COUNCIL  
OF THE GLOBAL METHODIST CHURCH  
4545 EMPIRE COURT  
FREDERICKSBURG, VA 22408

Date:  
08/03/2022  
Employer ID number:  
88-1516956  
Person to contact:  
Name: Customer Service  
ID number: 31954  
Telephone: (877) 829-5500  
Accounting period ending:  
June 30  
Public charity status:  
170(b)(1)(A)(i)  
Form 990 / 990-EZ / 990-N required:  
No  
Effective date of exemption:  
March 18, 2022  
Contribution deductibility:  
Yes  
Addendum applies:  
No  
DLN:  
26053505004562

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements



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April 13, 2022

Re: Global Methodist Church Affiliated Churches –Tax-Exempt Status Under IRC §501(c)(3)

To Whom It May Concern:

This law firm provides legal counsel to the Transitional Leadership Council of the Global Methodist Church (“Council”). We write this letter at the request of the Council to confirm the tax exempt status under Internal Revenue Code (“IRC”) §501(c)(3) of bona fide churches, their integrated auxiliaries, and district and annual conferences that affiliate with the Global Methodist Church.

Pursuant to the IRC and its relevant regulations, certain categories of nonprofit organizations – including in particular “churches” – are excepted from the normal requirement that an organization obtain recognition from the Internal Revenue Service (“IRS”) to be treated as a tax exempt public charity under IRC §501(c)(3). *See generally Tax Guide for Churches and Religious Organizations: Benefits and Responsibilities Under the Federal Tax Law* (Rev. 8-2015), <http://www.irs.gov/pub/irs-pdf/p1828.pdf>, at page 2. Specifically, IRC §508(c)(1)(A) provides “[m]andatory exceptions” from the exemption recognition requirement for “churches, their integrated auxiliaries, and conventions or associations of churches.” *See also* IRC §6033(a)(2) (mandatory exemption from filing annual Form 990 returns for “churches, their integrated auxiliaries, and conventions or associations of churches”). Such organizations are *not required* to file an application (IRS Form 1023) with the IRS to qualify as tax exempt under IRC §501(c)(3), contributions to which are eligible for tax deduction pursuant to IRC §170(b)(1)(A) (assuming the church is organized in the United States).

While some local churches choose to obtain IRS recognition of §501(c)(3) status, and others are included in a group exemption obtained by their denomination, many churches in the United States have chosen to rely on the automatic exemption for qualifying churches pursuant to IRC §508. A church relying on automatic §501(c)(3) status may at any time in the future become part of a group exemption or choose to apply for its own IRS recognition of tax exempt status.

We have assisted the Council with the preparation and submission to the IRS of its Form 1023 application for IRS recognition of tax exempt status, and its application is now pending with the IRS. Assuming recognition of exemption is granted (and we know of no reason why it would not be granted), such recognition will be retroactive to the incorporation date of the Council, March 18, 2022. Contributions to the Global Methodist Church and its affiliated individual churches, their integrated auxiliaries, and district and annual conferences described in IRC §501(c)(3) and organized in the United States are tax deductible pursuant to IRC §170(b)(1)(A).

While at the present time the IRS is not accepting new applications for group exemptions (pending finalization of new regulations), our understanding is that, as soon as possible, the Council intends

to apply for a group tax exemption under which its affiliated churches would qualify as subordinate tax exempt organizations. To preserve the opportunity to be included in a group exemption granted to the Global Methodist Church in the future, local churches should not file for separate application for recognition of §501(c)(3) status but instead should rely on the automatic exemption pursuant to IRC §508(c)(1)(A).

This letter may be provided to Global Methodist Church donors and others as evidence that local churches, their integrated auxiliaries, and district and annual conferences that satisfy the requirements for §501(c)(3) status and are affiliated with the Global Methodist Church are tax exempt under IRC §501(c)(3) even though not seeking IRS recognition of tax exempt status.

We trust that this information is sufficient for your purposes. If you have any questions or if we may be of further assistance, please let us know.

With kind regards,



Stephen H. King