

**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: The Mustard Seed, Inc.
2. ADDRESS OF PROPERTY: 115 N. Wheatley Street
3. PARCEL #: 092D-19C-011 / 04.00
4. DATE PROPERTY ACQUIRED: September 8, 2022
5. REASON FOR TAX EXEMPTION: Non-profit 501(C)(3)
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:

\_\_\_\_\_

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:

\_\_\_\_\_  
\_\_\_\_\_

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

FIN: 64-0652510

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;

"Whirl" is currently leasing a small portion (about 10%) of our building. Their monthly rent is \$580.00. This lease is currently expired and on a month-to-month basis that will be ending in the next 60 days.

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;

\_\_\_\_\_

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;

As of right now, none of our clientele pay a reduced fee (or no fee) for any services. Our Day Program fees are based on the number of days (M-F) that a client is enrolled. Our Group Home fees are based on whether a client is enrolled in a single or double room. We also have several additional services that are offered on an as-needed basis, such as after hours services, transportation services, etc. If you need more information or would like to learn more, you can find our full fee scale by visiting [mustardseedms.org](http://mustardseedms.org).



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)  
*(from what we cancelled)* ↗
17. Please attach or enclose any other information that will support your Application for tax exemption status. *(see attached)*

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:**

Wayne Nannelee  
Print Name

\_\_\_\_\_  
PASTOR


\_\_\_\_\_  
DEACON

The Mustard Seed, Inc.  
Company or Organization Name

Executive Director  
Title

601-992-3556 (ext. 106)  
Telephone

Wayne@mustardseedms.org  
Email Address

  
Signature

2-20-24  
Date

# State of Mississippi



## Office of Secretary of State Jackson

*I, Edwin Lloyd Pittman, Secretary of State, do certify that the  
Charter of Incorporation hereto attached entitled the Charter of  
Incorporation of*

THE MUSTARD SEED, INC.

*was, pursuant to the provisions of Title 79, Code of Mississippi of  
1972, as amended, Recorded in the Records of Incorporations in this  
office, in PHOTOSTAT BOOK NUMBER TWO HUNDRED AND SEVENTY-THREE  
PAGES 351 - 358.*



*Given under my hand and the Great Seal  
of the State of Mississippi hereto  
affixed this 3rd Day of April, 1981*

*Edwin Lloyd Pittman*  
Secretary of State



# State of Mississippi



EXECUTIVE

OFFICE

JACKSON

The within and foregoing Charter of Incorporation of

THE MUSTARD SEED, INC.

is hereby approved.

In testimony whereof, I have hereunto set my hand and caused the Great Seal of the State of Mississippi to be affixed this 3rd day of April, A. D., 1981.

*William F. Winter*

Governor

By the Governor

*Edwin Lloyd Putman*

Secretary of State



RESOLUTION

RESOLUTION of The Mustard Seed Association, an unincorporated association, to incorporate, designating the incorporators, the name of the proposed corporation and authorizing the expenditure of the funds of the association necessary to do so.

BE IT RESOLVED, by the members of The Mustard Seed Association, an unincorporated association of individuals, that it is in the best interests of this association that it be forthwith incorporated as a non-profit corporation under the laws of the State of Mississippi applicable thereto and that Charles R. Gardner, Jewel C. Adcock and Ruby M. Bryant are elected, appointed, designated and authorized to act as incorporators in applying for a charter of this association to be named The Mustard Seed Association, Inc.; that they are fully empowered to do so and perform any and all other acts necessary to secure said charter and authorize the expenditure of such funds of the association as may be necessary so to do.

CERTIFICATE

I, Jewel C. Adcock, do hereby certify that I am the duly elected, qualified and acting Secretary of the above named unincorporated association of individuals, and that the foregoing is a true and correct copy of a Resolution duly adopted at a meeting thereof held on the 27th day of February, 1981, at 7:00 P.M., 1867 Craneridge Dr, Jackson, Mississippi, at which a majority of the members were present, and said meeting was duly and properly called and held.

WITNESS MY SIGNATURE, this the 25<sup>th</sup> day of March, 1981

Jewel C. Adcock  
SECRETARY



THE CHARTER OF INCORPORATION  
OF THE MUSTARD SEED

The undersigned, all of whom are citizens of the United States, desiring to form a non-profit corporation under the Non-Profit Corporation Law of Mississippi, do hereby certify:

FIRST: The name of the corporation shall be The Mustard Seed, Inc.

SECOND: Each incorporator is an adult resident of Mississippi and a member of the association. Their names and addresses are:

(a) Charles R. Gardner  
5415 Kaywood Drive  
Jackson, Mississippi 39211

(b) Jewel C. Adcock  
2215 Southwood  
Jackson, Mississippi 39211

(c) Ruby M. Bryant  
5348 South Venetian Way  
Jackson, Mississippi 39211

THIRD: The domicile of the corporation is 5348 South Venetian Way, Jackson, Mississippi 39202. The Trustees shall have the right to establish such other offices within or without the State of Mississippi as they may decide from time to time.

FOURTH: This is a non-profit corporation, and no shares of stock will be issued. It is a charitable organization and a charitable civic improvement society as authorized by §79-11-1, Miss. Code Ann. (Supp. 1980).

FIFTH: The period of existence is perpetual.

SIXTH: The names and addresses of the persons who are the initial trustees of the corporation are:

(a) B. J. Brashier  
4145 Robin Drive  
Jackson, Mississippi 39211

(b) William K. Paine  
2017 Brecon Drive  
Jackson, Mississippi 39211

- (c) Ruby M. Bryant  
5348 South Venetian Way  
Jackson, Mississippi 39211
- (d) Charles R. Gardner  
5415 Kaywood Drive  
Jackson, Mississippi 39211
- (e) Jewel C. Adcock  
2215 Southwood  
Jackson, Mississippi 39211

SEVENTH: The corporation is organized exclusively for charitable, religious, educational, and scientific 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 1954 (or the corresponding provision of any future United States Internal Revenue Law).

The corporation is further organized:

- (a) To render charitable assistance, education, training, custodial care and service for mentally retarded persons;
- (b) To promote and encourage the physical, mental, social, religious, educational and charitable development and habilitation of persons who are mentally retarded;
- (c) To have all the rights and powers of a purely charitable, non-profit organization within the definition of §501 (c) (3) of the Internal Revenue Code of 1954, as at any time amended.

EIGHTH: In order to achieve the objects and purposes set forth, this Corporation shall have full power and authority;

- (a) To purchase, lease and otherwise acquire, hold and dispose of all kinds of property, real and personal, both in this state and elsewhere;



- (b) To accept, by gift or donation, money or any other property of any kind or character;
- (c) To solicit contributions of money and other properties either in behalf of this Corporation or through any community-wide organization for the purpose of promoting the objects and purposes of this Corporation;
- (d) To enter into relationships with other non-profit agencies and/or public agencies to accomplish the above stated purpose;
- (e) To buy, sell, trade, handle and dispose of products of every kind and character;
- (f) To establish and operate residences, training facilities, habilitation centers, sheltered workshops or sheltered industrial centers and to employ personnel to operate same; and
- (g) To make distributions of gifts, grants, or loans to any non-profit organization that qualifies as an exempt charitable organization under Section 501 (c) (3) of the Internal Revenue Code of the United States of 1954 as at any time amended (or the corresponding provisions of any future Internal Revenue Code) as may be designated by the Trustees.

NINTH: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Seventh hereof. No part of the activities

of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other 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 of 1954 (or the corresponding provision of any future United States Internal Revenue law) or
- (b) by a corporation, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

TENTH: Upon the dissolution of the corporation, the Board of Trustees shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501 (c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States



Internal Revenue Law), as the Board of Trustees shall determine. Any such assets not so disposed of shall be disposed of by the Chancery Court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ELEVENTH: This corporation shall not be required to make publication of its charter, shall issue no shares of stock, shall divide no dividends or profits among its members, shall make expulsion the only remedy for non-payment of dues, shall vest in each member the right to one vote in the election of all officers, shall make the loss of membership, by death or otherwise, the termination of all interest of such members in the corporate assets, and there shall be no individual liabilities against the members for corporate debts, but the entire corporate property shall be liable for the claims of creditors.

IN WITNESS WHEREOF, we have subscribed our names, this the 1<sup>st</sup> day of April, 1981.

Charles R. Gardner

Ruby M. Bryant

Jewel C. Adcock

STATE OF MISSISSIPPI

COUNTY OF HINDS

This day personally appeared before me, the under-  
signed authority, Charles R. Gardner, Jewel C. Adcock, and Ruby  
M. Bryant, incorporators of the corporation known as The Mustard  
Seed, Inc., who acknowledged that they signed and delivered the  
above and foregoing charter of incorporation as their act and  
deeds on this the 1st day of April, 1981.

*John P. Shree*  
Notary Public

My commission expires:  
9 April 1983

Received at the office of the Secretary of State,  
this the 3<sup>rd</sup> day of April, A. D., 1981, together with the sum  
of \$ 20<sup>00</sup> deposited to cover the recording fee, and re-  
ferred to the Attorney General for his opinion.

*Edwin Lloyd Putman*  
SECRETARY OF STATE

Jackson, Miss., 4/3, 1981

I have examined this application for a charter of  
incorporation and am of the opinion that it is not violative  
of the Constitution and laws of the State, or of the United  
States.

*B. J. ...*  
Attorney General  
By: *A. J. ...*  
Assistant Attorney General



**Internal Revenue Service**

**Date:** March 15, 2004

The Mustard Seed Inc  
1085 Luckney Road  
Brandon, MS 39047 8786

**Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201**

**Person to Contact:**

Mrs. Krebs 31-07986  
Customer Service Specialist

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

64-0652510

Dear Sir or Madam:

This is in response to your request, regarding your organization's tax-exempt status.

In October 1981 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The Mustard Seed Inc  
64-0652510

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

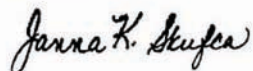
Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



Janna K. Skufca, Acting Director, TE/GE  
Customer Account Services





m.m.s.t.a.r.d  
s.e.e.d

A Christian Community  
for Adults with  
Developmental Disabilities

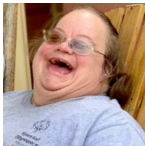
**"WE LIKE TO MOVE MOUNTAINS"**



# Who are We

## The Mustard Seed is a Christian community for adults with developmental disabilities.

Founded in 1981 to meet the spiritual, physical, emotional, and intellectual needs of adults with special needs, The Mustard Seed provides a loving and protected environment with meaningful activities which allow the "Seedsters" to fulfill the potential God has created within them.



DONATE

with  
*Venmo*



**THE MUSTARD SEED**

MUSTARDSEEDMS.ORG

601-992-3556

**MAIN CAMPUS & GIFT SHOP**

1085 LUCKNEY ROAD  
BRANDON, MS 39047

**RIDGELAND GIFT SHOP**

115 N. WHEATLEY ST.  
RIDGELAND, MS 39157

