

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: WORD OF LIFE CHRISTIAN FELLOWSHIP, INC
2. ADDRESS OF PROPERTY: 428 SHADOWOOD DR, RIDGELAND, MS 39157
3. PARCEL #: 0721-29B-177/00.00
4. DATE PROPERTY ACQUIRED: 03/05/2021
5. REASON FOR TAX EXEMPTION: PARISH HOUSE
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. PARISH HOUSE

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:

NA

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

64-0644930

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


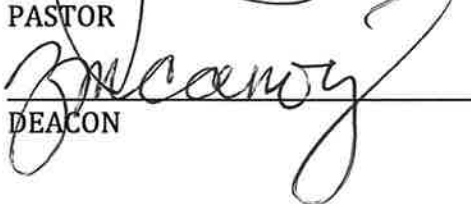
16. Review the attached copy of Mississippi statute (Section 27-31-1) and list the specific section of that law that applies to your organization; (d)

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:


PASTOR JOEL SIMS
Print Name


PASTOR

DEACON

WORD OF LIFE CHRISTIAN FELLOWSHIP, INC. PRESIDENT
Company or Organization Name Title

769-216-3650
Telephone

JDENNINGTON@THELIFE.CC
Email Address


Signature

2/21/2024
Date

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

no rentals or other profits accrue to the organization, but any part rented or from which revenue is received shall be taxed.

(e) All property, real or personal, held and occupied by trustees of public schools, and school lands of the respective townships for the use of public schools, and all property kept in storage for the convenience and benefit of the State of Mississippi in warehouses owned or leased by the State of Mississippi, wherein said property is to be sold by the Alcoholic Beverage Control Division of the Department of Revenue of the State of Mississippi.

(f) All property, real or personal, whether belonging to religious or charitable or benevolent organizations, which is used for hospital purposes, and nurses' homes where a part thereof, and which maintain one or more charity wards that are for charity patients, and where all the income from said hospitals and nurses' homes is used entirely for the purposes thereof and no part of the same for profit.

(g) The wearing apparel of every person; and also jewelry and watches kept by the owner for personal use to the extent of One Hundred Dollars (\$ 100.00) in value for each owner.

(h) Provisions on hand for family consumption.

(i) All farm products grown in this state for a period of two (2) years after they are harvested, when in the possession of or the title to which is in the producer, except the tax of one-fifth of one percent ($1/5$ of 1%) per pound on lint cotton now levied by the Board of Commissioners of the Mississippi Levee District; and lint cotton for five (5) years, and cottonseed, soybeans, oats, rice and wheat for one (1) year regardless of ownership.

(j) All guns and pistols kept by the owner for private use.

(k) All poultry in the hands of the producer.

(l) Household furniture, including all articles kept in the home by the owner for his own personal or family use; but this shall not apply to hotels, rooming houses or rented or leased apartments.

(m) All cattle and oxen.

(n) All sheep, goats and hogs.

(o) All horses, mules and asses.

(p) Farming tools, implements and machinery, when used exclusively in the cultivation or harvesting of crops or timber.

(q) All property of agricultural and mechanical associations and fairs used for promoting their objects, and where no part of the proceeds is used for profit.

(r) The libraries of all persons.

(s) All pictures and works of art, not kept for or offered for sale as merchandise.

(t) The tools of any mechanic necessary for carrying on his trade.

(u) All state, county, municipal, levee, drainage and all school bonds or other governmental obligations, and all bonds and/or evidences of debts issued by any church or church organization in this state, and all notes and evidences of indebtedness which bear a rate of interest not greater than the maximum rate per annum applicable under the law; and all money loaned at a rate of interest not exceeding the maximum rate per annum applicable under the law; and all stock in or bonds of foreign corporations or associations shall be exempt from all ad valorem taxes.

(v) All lands and other property situated or located between the Mississippi River and the levee shall be exempt from the payment of any and all road taxes levied or assessed under any road laws of this state.

(w) Any and all money on deposit in either national banks, state banks or trust companies, on open account, savings account or time deposit.

(x) All wagons, carts, drays, carriages and other horse-drawn vehicles, kept for the use of the owner.

(y) (i) Boats, seines and fishing equipment used in fishing and shrimping operations and in the taking or catching of oysters.

(ii) All towboats, tugboats and barges documented under the laws of the United States, except watercraft of every kind and character used in connection with gaming operations.

(z) All materials used in the construction and/or conversion of vessels in this state; vessels while under construction and/or conversion; vessels while in the possession of the manufacturer, builder or converter, for a period of twelve (12) months after completion of construction and/or conversion, and as used herein the term "vessel" shall include ships, offshore drilling equipment, dry docks, boats and barges, except watercraft of every kind and character used in connection with gaming operations.

(aa) Sixty-six and two-thirds percent (66-2/3%) of nuclear fuel and reprocessed, recycled or residual nuclear fuel by-products, fissionable or otherwise, used or to be used in generation of electricity by persons defined as public utilities in Section 77-3-3.

(bb) All growing nursery stock.

(cc) A semitrailer used in interstate commerce.

(dd) All property, real or personal, used exclusively for the housing of and provision of services to elderly persons, disabled persons, mentally impaired persons or as a nursing home, which is owned, operated and managed by a not-for-profit corporation, qualified under Section 501(c)(3) of the Internal Revenue Code, whose membership or governing body is appointed or confirmed by a religious society or ecclesiastical body or any congregation thereof.

(ee) All vessels while in the hands of bona fide dealers as merchandise and which are not being operated upon the waters of this state shall be exempt from ad valorem taxes. As used in this paragraph, the terms "vessel" and "waters of this state" shall have the meaning ascribed to such terms in Section 59-21-3.

(ff) All property, real or personal, owned by a nonprofit organization that: (i) is qualified as tax exempt under Section 501(c)(4) of the Internal Revenue Code of 1986, as amended; (ii) assists in the implementation of the national contingency plan or area contingency plan, and which is created in response to the requirements of Title IV, Subtitle B of the Oil Pollution Act of 1990, Public Law 101-380; (iii) engages primarily in programs to contain, clean up and otherwise mitigate spills of oil or other substances occurring in the United States coastal or tidal waters; and (iv) is used for the purposes of the organization.

(gg) If a municipality changes its boundaries so as to include within the boundaries of such municipality the project site of any project as defined in Section 57-75-5(f)(iv)1, Section 57-75-5(f)(xxi) or Section 57-75-5(f)(xxviii) or Section 57-75-5(f)(xxix), all real and personal property located on the project site within the boundaries of such municipality that is owned by a business enterprise operating such project, shall be exempt from ad valorem taxation for a period of time not to exceed thirty (30) years upon receiving approval for such exemption by the Mississippi Major Economic Impact Authority. The provisions of this paragraph shall not be construed to authorize a breach of any agreement entered into pursuant to Section 21-1-59.

(hh) All leases, lease contracts or lease agreements (including, but not limited to, subleases, sublease contracts and sublease agreements), and leaseholds or leasehold interests (including, but not limited to, subleaseholds and subleasehold interests), of or with respect to any and all property (real, personal or mixed) constituting all or any part of a facility for the manufacture, production, generation, transmission and/or distribution of electricity, and any real property related thereto, shall be exempt from ad valorem taxation during the period as the United States is both the title owner of the property and a sublessee of or with respect to the property; however, the exemption authorized by this paragraph (hh) shall not apply to any entity to whom the United States sub-subleases its interest in the property nor to any entity to whom the United States assigns its sublease interest in the property. As used in this paragraph, the term "United States" includes an agency or instrumentality of the United States of America. This paragraph (hh) shall apply to all assessments for ad valorem taxation for the 2003 calendar year and each calendar year thereafter.

(ii) All property, real, personal or mixed, including fixtures and leaseholds, used by Mississippi nonprofit entities qualified, on or before January 1, 2005, under Section 501(c)(3) of the Internal Revenue Code to provide support and operate technology incubators for research and development start-up companies, telecommunication start-up companies and/or other technology start-up companies, utilizing technology spun-off from research and development activities of the public colleges and universities of this state, State of Mississippi governmental research or development activities resulting therefrom located within the State of Mississippi.

(jj) All property, real, personal or mixed, including fixtures and leaseholds, of start-up companies (as described in paragraph (ii) of this section) for the period of time, not to

exceed five (5) years, that the start-up company remains a tenant of a technology incubator (as described in paragraph (ii) of this section).

(kk) All leases, lease contracts or lease agreements (including, but not limited to, subleases, sublease contracts and sublease agreements), and leaseholds or leasehold interests, of or with respect to any and all property (real, personal or mixed) constituting all or any part of an auxiliary facility, and any real property related thereto, constructed or renovated pursuant to Section 37-101-41, Mississippi Code of 1972.

(ll) Equipment brought into the state temporarily for use during a disaster response period as provided in Sections 27-113-1 through 27-113-9 and subsequently removed from the state on or before the end of the disaster response period as defined in Section 27-113-5.

HISTORY: SOURCES: Codes, Hutchinson's 1848, ch. 8, art. 2 (1); 1857, ch. 3, art. 11; 1871, § 1662; 1880, § 468; 1892, § 3744; 1906, § 4251; Hemingway's 1917, § 6878; 1930, § 3108; 1942, § 9697; Laws, 1928, ch. 185; Laws, 1932, chs. 137, 289; Laws, 1934, ch. 157; Laws, 1935, ch. 23; Laws, 1938, ch. 128; Laws, 1946, ch. 234, § 1; Laws, 1952, ch. 424; Laws, 1954, ch. 384; Laws, 1958, ch. 564; Laws, 1960, chs. 464, 465; Laws, 1966, ch. 639, § 1; Laws, 1968, ch. 582, § 1; Laws, 1971, ch. 412, § 1; Laws, 1972, ch. 448, § 1; Laws, 1978, ch. 410, § 4; Laws, 1980, ch. 479; Laws, 1984, ch. 456, § 1; Laws, 1986, ch. 403, § 1; Laws, 1988, ch. 506, § 2; Laws, 1990, ch. 463, § 1; Laws, 1992, ch. 418, § 1; Laws, 1993, ch. 604, § 1; Laws, 1998, ch. 469, § 1; Laws, 1999, ch. 450, § 1; Laws, 2000, 3rd Ex Sess, ch. 1, § 23; Laws, 2003, ch. 476, § 1; Laws, 2004, ch. 494, § 1; Laws, 2007, ch. 303, § 8; Laws, 2009, ch. 565, § 4; Laws, 2013, 1st Ex Sess, ch. 1, § 14; Laws, 2015, ch. 420, § 11; Laws, 2016, 1st Ex Sess, HB 1, § 12, eff from and after passage (approved Feb. 8, 2016.)

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

WORD OF LIFE CHRISTIAN FELLOWSHIP, 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 SIXTY NINE
PAGES 519 - 524



Given under my hand and the Great Seal of the State of Mississippi hereto affixed this

24th DAY OF OCTOBER, 1980

Edwin Lloyd Pittman
Secretary of State

State of Mississippi



EXECUTIVE

OFFICE

JACKSON

The within and foregoing Charter of Incorporation of

WORD OF LIFE CHRISTIAN FELLOWSHIP, 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 22nd day of October, A.D., 1980.



William G. Winter
Governor

By the Governor

Edwin Lloyd Pittman
Secretary of State

RESOLUTION OF THE WORD OF LIFE CHRISTIAN FELLOWSHIP, 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 WORD OF LIFE CHRISTIAN FELLOWSHIP, an unincorporated association of individuals, that it is to 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 Ronald Sims, Hal K. Sims, and Danny K. Sims are elected, appointed, designated and authorized to act as Incorporators in applying for a Charter of the Association to be named:

Word of Life Christian Fellowship, Inc.

that they are fully empowered to do 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.

C E R T I F I C A T E

I, Paige Sims, 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 and properly adopted at a meeting thereof held on the 26th day of September, 1980, at which a majority of the members were present, and said meeting was duly and properly called and held.

WITNESS MY SIGNATURE, this the 3 day of Oct, 1980.

Paige Sims
Paige Sims, Secretary

THE CHARTER OF INCORPORATION OF
WORD OF LIFE CHRISTIAN FELLOWSHIP

1. The corporate title of said organization is
WORD OF LIFE CHRISTIAN FELLOWSHIP, INC.
2. The names and post office addresses of the incorporators
all of whom are adult residents of Mississippi are:

Charles Ronald Sims 1002 Kent Drive
Clinton, Mississippi 39056

Hal K. Sims 1002 Kent Drive
Clinton, Mississippi 39056

Danny K. Sims 1002 Kent Drive
Clinton, Mississippi 39056

3. The domicile is at 1999 Highway 80, Jackson,
Mississippi 39209.
4. The corporation is non-profit; no shares of
stock have been or shall be issued and the
organization is a charitable and religious
organization.
5. The period of existence is perpetual.
6. The purpose of the corporation is to proclaim
the Gospel of Jesus Christ through operation
of a Christian Church; to carry on such other
activities as may be necessary, convenient or
desirable to accomplish the above purposes;
to do all other things incidental thereto which
are not forbidden by law or by the Articles of
Incorporation.
7. The conditions and regulations of membership
and the rights and other privileges of said
members shall be determined and fixed by the
by-laws.

- 8. In the event of dissolution, the residual assets of the organization will be distributed to one or more organizations which themselves are exempt as organizations described in Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1954, or corresponding sections of any prior or future Internal Revenue Code, or to the federal, state, or local government for exclusive public purpose.

- 9. Notwithstanding any other provision of these Articles, this corporation shall not carry on any other activities not permitted to be carried on by (a) a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provisions of any future United States Internal Revenue law, or (b) a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 or any other corresponding provision of any future United States Internal Revenue law.

- 10. This corporation shall not be required to make publication of its charter; it shall issue no shares of stock; it shall divide no dividends or profits among its members; it shall make expulsion the only remedy for non-payment of dues; it shall vest in each member the right to one vote in the election of all officers; it shall make the loss of membership, by death or otherwise, the complete termination of such member's interest in the corporate assets. No member of the corporation shall have any personal

liability for corporate debts, but the entire corporate property shall be liable for the claims of its creditors.

- 11. No part of the activities of the corporation shall be carrying on propaganda, or otherwise attempting to influence legislation, or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office.

Charles R. Sims
 Charles Ronald Sims

Hal K. Sims
 Hal K. Sims

Danny K. Sims
 Danny K. Sims

STATE OF MISSISSIPPI
 COUNTY OF HINDS

I, James L. M. Swain, a notary public, do hereby certify that on this 20th day of October, 1980, personally appeared before me Charles Ronald Sims, Hal K. Sims and Danny K. Sims, who, being by me first duly sworn declared that they are the Incorporators, respectively, of Word of Life Christian Fellowship, Inc., and signed and delivered the foregoing document as incorporators of the organization, and that the statements therein contained are true.




James L. M. Swain
 Notary Public

My Commission Expires:
 My Commission Expires Oct. 17, 1983

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RECEIVED at the office of the Secretary of State this, the 20th day of October, 1980, together with the sum of \$20.00 deposited to cover the recording fee, and referred to the Attorney General for his opinion.


Secretary of State

Jackson, Miss., October 21, 1980

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

BILL ALLAIN, ATTORNEY GENERAL

By: Richard M. Allen
Special Assistant Attorney General



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248364799
Aug. 24, 2012 LTR 4168C E0
64-0644930 000000 00
00018471
BODC: TE

WORD OF LIFE CHRISTIAN FELLOWSHIP
5401 LAKELAND DR
FLOWOOD MS 39232-6394



026400

Employer Identification Number: 64-0644930
Person to Contact: Mrs. K Hopton
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 15, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in March 1981.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.