

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: James W. Hood Family Foundation
2. ADDRESS OF PROPERTY: 443 Northpark Drive, Ridgeland, MS 39157
3. PARCEL #: 0721-320-017/08.00
4. DATE PROPERTY ACQUIRED: 9/27/2023
5. REASON FOR TAX EXEMPTION: Non-Profit Owned, Religious Private School Occupied
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:

NA

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

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 #:

Exemption letter included

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; Section (d)

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:

J. Wilson Hood, Jr.
Print Name

PASTOR

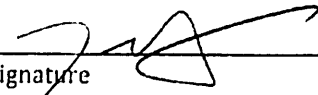
DEACON

James W. Hood Family Foundation
Company or Organization Name

Director
Title

(601) 540-8601
Telephone

jwilsonhood@gmail.com
Email Address


Signature

3/8/2024
Date

Application for Tax Exemption

Property Address – 443 Northpark Drive, Ridgeland, MS 39157

Applicant – James W. Hood Family Foundation

Section 17- Additional Information

The above property has been purchased by the James W. Hood Family Foundation for the benefit of Pear Orchard Presbyterian Church and its Christ Covenant School (CCS). CCS is a Christian private school serving approx 500 students, and the property will be utilized as supplemental academic space to serve its growing student population.

The James W. Hood Family Foundation purchased the immediately adjacent 441 Northpark property for the same purpose in 2021, and the Madison County Board of Supervisors granted it a property tax exemption in 2022. Both properties are owned by Charter School Properties, LLC, a single-purpose entity owned by the James W. Hood Family Foundation.

State of Mississippi

Secretary of State's Office

Eric Clark

Secretary of State
Jackson, Mississippi

Corporation Name:
James W. Hood Family Foundation

Business ID: 857148
Filed: June 21, 2004 At 03:00 PM

Filing Fee Receipt: \$ 50.00



SECRETARY OF STATE
P.O. Box 136
Jackson, MS 39205-0136
(601) 359-1633

A handwritten signature in cursive script that reads "Eric Clark".

Eric Clark
Secretary of State

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 20 2006

JAMES W HOOD FAMILY FOUNDATION
C/O A M EDWARDS 111
PO BOX 1970
JACKSON, MS 39215

Employer Identification Number:
20-2640916
DLN:
17053180013015
Contact Person:
SHEILA M ROBINSON ID# 31220
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Effective Date of Exemption:
June 21, 2004

Dear Applicant:

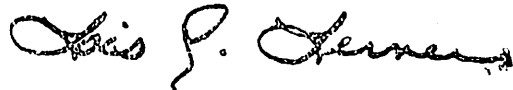
We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

Please see enclosed Information for Private Foundations Exempt Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization. You can obtain information about private foundation status by requesting Publication 578, Tax Information for Private Foundations and Foundation Managers.

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

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Information for Private Foundations Exempt Under Section 501(c)(3)

Letter 1076 (DO/CG)