

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 - Ridgeland Academy
2. ADDRESS OF PROPERTY: 547 Ridgecrest Drive, Madison, MS 39110
3. PARCEL #: 072D - 20A - 002 / 01.27 (4.35 AC in LOT 3 Cobblestone East Sub)
4. DATE PROPERTY ACQUIRED: September 9, 2023
5. REASON FOR TAX EXEMPTION: Mississippi Code Section 27-31-1(d)
We are a 501(c)(3) independent school (PK3-12th grade).
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:

n/a

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

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 #:

Letter is included.

11. IS THE NON-PROFIT INCORPORATED: YES/NO: yes

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;

no

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;

MRA is a PK3-12th grade independent school who charges tuition for students' education. Approximately 3% of students receive financial aid each year.

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:

Termie Land
Print Name

PASTOR

DEACON

Madison-Ridgeland Academy
Company or Organization Name

Head of School
Title

601-856-4455
Telephone

mland@mrqats.org
Email Address


Signature

5.2.24
Date



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248556166
Dec. 01, 2010 LTR 4168C E0
64-0478043 000000 00

00017010
BODC: TE

MADISON-RIDGELAND ACADEMY
7601 OLD CANTON RD
MADISON MS 39110-8968



023158

Employer Identification Number: 64-0478043
Person to Contact: Mr Galluppi
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 19, 2010, 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 December 1990.

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)(ii).

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.

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Dec. 01, 2010 LTR 4168C E0
64-0478043 000000 00
00017011

MADISON-RIDGELAND ACADEMY
7601 OLD CANTON RD
MADISON MS 39110-8968

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

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

State of Mississippi



Office of Secretary of State Jackson

I, Heber Ladner, Secretary of State, do certify that the Charter of Incorporation hereto attached entitled the Charter of Incorporation of

MADISON-RIDGELAND ACADEMY

was, pursuant to the provisions of Title 21, Code of Mississippi of 1942, as amended, Recorded in the Records of Incorporations in this office, in PHOTOSTAT BOOK, NUMBER ONE-HUNDRED SEVENTY-EIGHT,

PAGES 451 - 457.



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

SIXTEENTH day of December, 1969.

Heber Ladner

Secretary of State

State of Mississippi



EXECUTIVE

OFFICE

JACKSON

The within and foregoing Charter of Incorporation of

MADISON-RIDGELAND ACADEMY

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 15th day of December A. D., 1969.



John Bell Nixon
Governor

By the Governor

Heber Ladner
Secretary of State

CERTIFIED COPY OF RESOLUTION
OF MADISON-RIDGELAND ACADEMY

RESOLVED, that this group, the Madison-Ridgeland Academy, should organize and operate as a non-profit corporation;

RESOLVED, that the following members, all of whom are adult resident citizens of the State of Mississippi, are hereby authorized, directed and empowered to apply to the State of Mississippi for the grant of a charter:

Name	Number & Street	City & State
Walter W. Wellington	Route 3, Box A-82	Canton, Mississippi 39046
Hugh L. Davis, Jr.	Cheyenne Lane Natchez Trace Village	Madison, Mississippi 39110
James Leon Young	112 Coachman's Road Route 1	Madison, Mississippi 39110

RESOLVED, that the corporate title of said non-profit, non-share corporation shall be Madison-Ridgeland Academy.

I, the undersigned Secretary of Madison-Ridgeland Academy, an unincorporated association, do hereby certify that the above and foregoing resolution was duly passed at a regularly convened meeting of said association held on December 7, 1969, the same being included in the minutes of said meeting of the association.

WITNESS MY HAND, this the 10th day of December, 1969.



Hugh L. Davis, Jr.
Secretary

CHARTER OF INCORPORATION
OF
MADISON-RIDGELAND ACADEMY

1. The corporate title of said corporation is MADISON-RIDGELAND ACADEMY.

2. The names and post office addresses of the incorporators, all of whom are adult resident citizens of the State of Mississippi, and who are authorized by the association in its minutes to apply for this Charter, are:

NAME	NUMBER & STREET	CITY & STATE
Walter W. Wellington	Route 3, Box A-82	Canton, Mississippi 39046
Hugh L. Davis, Jr.	Cheyenne Lane Natchez Trace Village	Madison, Mississippi 39110
James Leon Young	112 Coachman's Road Route 1	Madison Mississippi 39110

3. The domicile of the corporation is at 112 Coachman's Road, Route 1, Madison, Mississippi 39110.

4. Said corporation is created and shall act as a school association. The corporation is non-profit and no shares of the stock shall be issued.

5. The period of existence shall be perpetual.

6. The purpose for which the corporation is created, not contrary to law, including a statement of rights and powers that are to be exercised by said corporation, which said rights and powers shall be limited to those reasonably necessary to accomplish the stated purpose of the association being incorporated are:

To establish and operate one or more schools, academies, and places of learning of both the primary

and secondary level, or at the college or graduate level; to seek, obtain and maintain standards for the accreditation thereof; to conduct courses of study of both an academic and vocational nature; to promote and conduct courses of adult education; to plan, organize and carry out courses of correspondence study; to instruct its students in arts, sciences, crafts, and to generally prepare them for acceptance into recognized and accredited colleges and universities throughout the United States; to conduct athletic events and sponsor athletic teams, bands, plays, musical programs, and extra-curricular activities of any and all types; to conduct prayers in its schools, academies and establishments; to generally conduct programs fostering a belief in the Divine Being; to receive, accept, hold, administer, invest and disburse funds for such purposes and for such specific purposes as may be provided for in the By-Laws; to acquire, own, and sell property, real, personal or mixed, by purchase, gift, devise, or bequest, unconditionally; to borrow money and give deeds of trust and pledges of real property and security interests in personal property and other assets securing same; to convey, invest, and re-invest its funds and otherwise administer all of its property for the purposes for which this corporation is created; to use such funds and property or the income therefrom in accomplishing of the purposes aforesaid and hereafter set forth; to enter into contracts; to sue and to be sued; to complain and defend in its corporate name; to have a corporate seal; to make and amend By-Laws not inconsistent with this Charter of Incorporation, or the laws of this State, which By-Laws may provide for the election and qualification


of Trustees and officers, outline the duties and responsibilities in setting forth the terms of office thereof, providing qualifications for membership in the corporation; to amend this Charter by a majority vote of the members as provided by law; to cease its corporate activities and surrender its corporate franchise in the manner provided by law; to have and exercise all powers reasonably necessary to accomplish any and all of the purposes for the which the corporation is organized.

All of the assets, earnings, donations and other income shall be used for the purposes hereinabove set forth, including payment of expenses incidental thereto; no part of the earnings shall inure to the benefit of any member or individual; and upon dissolution, none of the assets shall be distributed to the members, but shall be conveyed to the sovereign or a subdivision thereof or another non-profit, non-share corporation organized under the laws of the State of Mississippi.

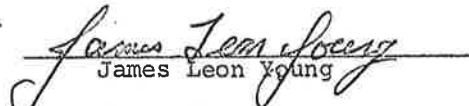
7. This corporation shall not be required to make publication of its charter; shall issue no shares of stock; shall divide no dividends or profits among its members; shall make expulsion the only remedy for nonpayment of dues; shall vest in each member the right to vote for the election of Trustees; shall make the loss of membership, by death or otherwise, the termination of all interest of such members in the corporate assets; 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.

WITNESS OUR SIGNATURES, this the 10th day of
December, 1969.


Walter W. Wellington


Hugh L. Davis


James Leon Young
INCORPORATORS

STATE OF MISSISSIPPI
COUNTY OF HINDS

Personally appeared before me, the undersigned
authority in and for the aforesaid jurisdiction, Pat H.
Wellington, Hugh L. Davis, and James Leon Young, the
incorporators of the corporation known as Madison-
Ridgeland Academy, who acknowledged that they signed
and delivered the above and foregoing Charter of Incor-
poration of Madison-Ridgeland Academy as their act and
deed on the date and year therein mentioned, they being
first duly authorized so to do.


WITNESS MY HAND and seal this the 10th day of
December, 1969.

Notary Public

My Commission Expires:



RECEIVED in the office of the Secretary of
State of the State of Mississippi, this the 11th day
of December, 1969, together with the sum of \$20.00 to
cover the recording fee, and referred to the Attorney
General for his opinion.


Heber Ladner
Secretary of State

Jackson, Mississippi

December 11, 1969

I have examined this application for a Charter
of Incorporation, and am of the opinion it is not violative
of the constitution and laws of this State or of the
United States.

A. F. SUMMER, ATTORNEY GENERAL

BY: 
Assistant Attorney General