

**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: FIRST Church of CANTON
2. ADDRESS OF PROPERTY: 3301 S Liberty ST Canton, Ms 39046
3. PARCEL #: 093D-19C-244/00.00, 093D-19C-318/00.00, 093D-19C-319/00.00
4. DATE PROPERTY ACQUIRED: 12/13/2023
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:

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

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

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;

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;

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; _____

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:

David Lowery
Print Name

David Lowery

PASTOR

Frank Carter
DEACON

Company or Organization Name

Title

Telephone

Email Address

Signature

Date