

**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. Applicant must be the owner of record as of January 1 of the initial tax year for request. Applications must be submitted by June 1 of the initial tax year for request.

1. APPLICANT FOR TAX EXEMPTION: John D. Damon, PhD
2. ADDRESS OF PROPERTY: 888 Avery Blvd, North Ridgeland, MS 39157
3. PARCEL#: 072I - 32C - 012/01.01
4. DATE PROPERTY ACQUIRED: 3/11/2022
5. INITIAL TAX YEAR FOR REQUEST: 2022
6. ARE ANY PROPERTY TAXES CURRENTLY DUE FOR THIS PROPERTY?
(CIRCLE ONE): YES NO

a. If Yes, list the tax years with taxes currently due and owing:

7. REASON FOR TAX EXEMPTION: non-profit
8. 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*

9. IF THE EXEMPTION CLAIM IS FOR A CHURCH WHICH OF THE ABOVE QUALIFIES THE CHURCH PROPERTY FOR TAX EXEMPTION:

N/A

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

11. 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

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

yes

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

14. IF YES ATTACH COPY OF CHARTER FROM MS SEC OF STATE:

15. 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;

N/A

16. 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

17. 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;

Our special purpose school provides services for a monthly-paid tuition rate. Approx. 25% of students receive tuition assistance.

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

19. 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:

John D. Damon, PhD
Print Name

PASTOR

DEACON

CARE Center, Inc
Company or Organization Name

CEO
Title

769-777-1500
Telephone

Jdameron@mycanopy.org
Email Address


Signature

12-20-24
Date

CANOPY LEGAL

Letter Ruling



000000243 01 SP 0.69 15184 1 243

Date: November 06, 2024

Letter ID: L0123971872



Barcode

CARES CENTER INC DBA CANOPY CHILDREN'S SOLUTIONS PO BOX 1078 JACKSON MS 39215-1078

Reference: Sales Tax Exemption Letter Ruling Number: 24-0537

This is in response to your letter dated October 31, 2024, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the Cares Center Inc dba Canopy Children's Solutions is exempt from Mississippi sales and use tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes, this is to confirm that the Cares Center Inc dba Canopy Children's Solutions does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-111(a). This Section provides that sales of tangible personal property or services to hospitals or infirmaries owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any shareholder, group or individual, and which are subject to and governed by Miss. Code Ann. Section 41-7-123 through Section 41-7-127, are exempt from sales tax. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity. The exemption applies to purchases of tangible personal property and taxable services that are ordinary and necessary to the operation of the exempt entity.

However, any department or division of an exempt entity, whether located on site or off-site, which is not ordinary and necessary to the operation of the exempt entity, is not covered under the exemption granted and is subject to the applicable rate of sales tax on its purchases. This includes, but is not limited to, wellness centers, physician's offices, and clinics.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, even if the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply to Contractor's Tax levied by Miss. Code Ann. Section 27-65-21.

You may use a copy of this letter in order to substantiate the Cares Center Inc dba Canopy Children's Solutions' exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. Section 27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.



This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not

P.O. Box 1033, Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # mL0004 v. V10

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

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Date: November 06, 2024
Letter ID: L0123971872

binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Rhonda Williams
(601) 923-7029
Mississippi Department of Revenue

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P.O. Box 1033, Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # mL0004 v. V10

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283752

State of Mississippi

Office of the Secretary of State

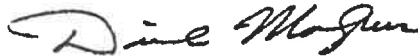
Dick Molpus, Secretary of State
Jackson, Mississippi

MISSISSIPPI CORPORATION INFORMATION SYSTEM

Corporation Name
CARES CENTER, INC.

Corp ID: 0590928

Filed: 09/09/1992 AT 8:00 A. M.



Dick Molpus
Secretary of State

Filing Fee Receipt: \$50.00



Secretary of State
P.O. Box 136
Jackson, Ms 39205
(601) 359-1333

ARTICLES OF INCORPORATION

253752

OF

CARES Center, Inc.

a not for-profit corporation

The undersigned person, pursuant to Section 79-11-1 of the Mississippi Code of 1972, hereby executes the following document and sets forth:



1. The name of the corporation is
CARES Center, Inc.
2. The domicile address of the corporation is
1801 North West Street
Jackson, Mississippi 39205
3. The period of its duration is perpetual.
4. The street address of its initial registered office is
2829 Lakeland Drive, Suite 1400
Jackson, Mississippi 39208

and the name of its initial registered agent at such address is

Glover A. Russell, Jr.

5. The name and complete address of the incorporator is as follows:
Glover A. Russell, Jr.
2829 Lakeland Drive, Suite 1400
Jackson, Mississippi 39208
6. The purpose of this organization is to develop mental health and rehabilitation services and chemical

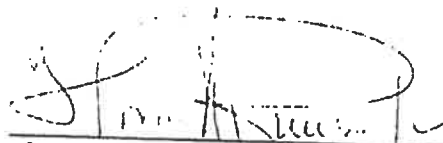
dependency programs for children, youth and families. These services may include, but are not limited to, psychiatric residential treatment services, therapeutic care services, day treatment services and outpatient clinical counseling/diagnostic services.

7. The purposes for which the Corporation is organized are exclusively charitable, educational, scientific, and religious within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future U.S. Internal Revenue law.
8. 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 or the corresponding provision of any future U.S. Internal Revenue law.
9. No part of the net earnings of the non-profit corporation shall inure to the benefit of, or be distributable to its directors, 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 herein. No substantial 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.

10. In the event of dissolution, the residual assets of the organization shall be distributed as determined by a majority of the Board of Directors to one or more organizations which are exempt as organizations described in Section 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986 or corresponding sections of any prior or future Internal Revenue laws, or to the Federal, State or local government or any division thereof for exclusive public purposes.

DATE: _____



Glover A. Russell, Jr., Incorporator

RECEIVED
SEP -9 1992
SECRETARY OF
JACKSON, MS

PHELPS DUNBAR
COUNSELLORS AT LAW

TEXACO CENTER - 400 POYDRAS STREET
NEW ORLEANS, LOUISIANA 70130-3245
(504) 566-1311
FACSIMILES (504) 568-9130 AND (504) 568-9007
TELEX 884125 WU AND 882155 WU1
CABLE HOWSPENCER

SUITE 701 - CITY NATIONAL BANK BUILDING
P. O. BOX 4412
BATON ROUGE, LOUISIANA 70821-4412
(504) 346-0285
FACSIMILE (504) 361-9197

SUITE 1400 - MIRROR LAKE PLAZA
2829 LAKELAND DRIVE
F. O. BOX 55507
JACKSON, MISSISSIPPI 39205-5507
(601) 939-3895
FACSIMILE (601) 932-6411

SEVENTH FLOOR - ONE MISSISSIPPI PLAZA
P. O. BOX 1220
TUPELO, MISSISSIPPI 38802-1220
(601) 842-7907
FACSIMILE (601) 842-3873

SUITE 501 - 4 HOUSTON CENTER
1331 LAMAR STREET
HOUSTON, TEXAS 77010
(713) 659-1388
FACSIMILE (713) 659-1388

SUITE 976 - LEVEL 9
LLOYD'S
1 LIME STREET
LONDON EC3M 700 ENGLAND
TELEPHONE 011-44-71-929-4765
FACSIMILE 011-44-71-929-0046
TELEX 987321

September 8, 1992

Glover A. Russell, Jr.
Partner
Resident in Mississippi

#9753-001

Secretary of State
State of Mississippi
Corporations Division
Magnolia Federal Bank Building
202 North Congress Street
Jackson, MS 39201

RE: CARES Center, Inc.

Dear Sir:

Please find enclosed the original and one conformed copy of the Articles of Incorporation of CARES Center, Inc. for filing in your office. I have enclosed our check in the amount of \$50.00 in payment of the filing fee. I have also enclosed a self addressed stamped envelope for your use in returning a copy of the filed Articles to me.

Thank you for your cooperation in this matter.

Sincerely,

PHELPS DUNBAR

Glover A. Russell, Jr.

GAR, jr:mhv
9753.003

enclosures