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MADISON ANNEX
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DIANE BARBER, CHIEF DEPUTY

December 2, 2024

PEAR ORCHARD CHURCH PCA
750 S PEAR ORCHARD RD
RIDGELAND, MS 39157

RE: Parcel 072I-32C-017/09.00

To Whom It May Concern,

According to our records, your organization acquired parcel 072I-32C-017/09.0 (.7 AC OUT LOT 5 BLK 40 H C SUB & ADJ ABANDONED ROW), associated with physical address 419 Northpark Dr via a deed filed on 5/31/2024 at book/page 4444/909.

This is a courtesy notice to inform you that the Madison County Board of Supervisors does not automatically grant exemption from ad valorem taxes for churches, non-profits, or private schools. Organizations are asked to complete an application for tax exemption and have the application go before the Board for consideration at one of their bi-monthly meetings.

If you feel your organization qualifies for an exemption due to one of the uses detailed in MS Code Section 27-31-1, please call the Tax Assessor's office Canton number at 601-859-1921 to receive guidance on how to apply for exemption in Madison County. A tax exemption application has been enclosed for your convenience.

Please note that you must own the property as of January 1 to be applicable for exemption that tax year. To best ensure your application is considered timely for the 2025 tax year, please submit to the Board by June 1, 2025.

Thank you,

Randi Young-Jerome
Deputy Assessor

**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: PEAR ORCHARD PRESBYTERIAN CHURCH
2. ADDRESS OF PROPERTY: 419 NORTH PARK DRIVE, RIDGELAND MS 39157
0721-326-017/09.00
3. PARCEL#: LOTS, BLOCK 40, HIGHLAND COLONY SUBDIVISION, T7N, R2E
SECTION 32,
4. DATE PROPERTY ACQUIRED: MAY 30, 2024
5. INITIAL TAX YEAR FOR REQUEST: 2024
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: § 27-31-1 EXEMPT PROPERTY
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:

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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:

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

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;

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;

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;

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; (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:

RICHARD GOODWIN

Print Name

PASTOR

RICHARD GOODWIN

DEACON

PEAR ORCHARD PRESBYTERIAN CHURCH

Company or Organization Name

DIRECTOR OF BUSINESS OPERATIONS

Title

601 956 3283

Telephone

RICH@PEARORCHARD.ORG

Email Address

Richard Goodwin

Signature

01/13/2025

Date

§ 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 foundation organized as a nonprofit corporation that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and that receives, invests and administers private support for a state-supported institution of higher learning, a public community college or junior college located in the State of Mississippi or a nonprofit private university or college located in the State of Mississippi, as the case may be. For the sole purpose of applying the preceding sentence, all property, real or personal, belonging to an entity that is wholly owned by and controlled by such a foundation shall be treated as belonging to the foundation, provided such property is not leased or otherwise used to generate revenue that is not used exclusively to benefit an institution described above. 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