



February 25, 2025

Via US Mail & Email: kesha.Jackson@madison-co.com

Madison County Board of Supervisors  
P.O. Box 608  
Canton, MS 39046

Re: Request for tax exemption - Methodist Outpatient Therapy [Parcel 000013593]  
154 Calhoun Station Parkway, Suite G, Gluckstadt, MS 39110

Dear Board of Supervisors:

Please accept this request for tax exemption for personal property belonging to Mississippi Methodist Hospital & Rehabilitation Center, Inc. (d/b/a Methodist Outpatient Therapy and Methodist Rehabilitation Center) located at 154 Calhoun Station Parkway, Suite G, Gluckstadt, MS 39110 [Parcel **000013593**] beginning with tax year 2024. This property is leased by Methodist and has been used and continues to be used since October 1, 2023 (See Lease Commencement Letter attached).

In 2019, the Madison County Board of Supervisors granted a tax exemption for real and personal property for Methodist Rehabilitation Center's outpatient therapy clinic in Ridgeland beginning with tax year 2018 (see Minutes, page 3, attached). We thought the exemption granted by the Board applied to Methodist's hospital operations as a whole and any property owned/used by it would be noted as tax exempt in the county's records. Methodist was unaware of the need to submit another formal request for tax exemption to the Board of Supervisors until it received the enclosed statement for 2024 Property Tax. As explained below, Methodist has always met the qualifications for federal and state tax exemption and respectfully requests that the tax exemption apply retroactively from the first full year of occupancy, which is 2024 (See Application for Tax Exemption, attached).

Methodist Rehabilitation Center operates an in-patient comprehensive rehabilitation hospital located in Hinds County, Mississippi that is specifically designed to treat people who have had a stroke, brain injury, spinal cord injury or other debilitating injury or illness. In furtherance of its mission, Methodist also operates outpatient physical therapy locations located in the tri-county area, Orthotics & Prosthetics Offices throughout Mississippi and Louisiana, as well as a Nursing Home for the Severely Disabled located in Rankin County. These operations are divisions, or service lines, of the non-profit hospital. They are not separate legal entities.

At this Gluckstadt location, Methodist provides physical and occupational therapy services to patients with orthopedic and neurologic conditions. These services help individuals with life changing conditions in their quest to become or maintain their independence and lifestyle. The activities provided at the Gluckstadt location are part of the hospital operations and are non-profit in nature, thereby qualifying for tax-exemption.

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Methodist is exempt from federal taxation pursuant to § 501(c)(3) of the Internal Revenue Code. The property of the hospital is exempt from ad valorem taxation in the State of Mississippi pursuant to §27-31-1 of the Mississippi Code Annotated.

*Mississippi Code Ann. §27-31-1* states in pertinent part:

The following shall be exempt from taxation:

(f) All property, real or personal, whether belonging to religious or charitable or benevolent organizations, which is used for hospital purposes, and nurses' homes where a part thereof, and which maintain one or more charity wards that are for charity patients, and where all the income from said hospitals and nurses' homes is used entirely for the purposes thereof and no part of the same for profit.

Methodist provides appropriate inpatient and outpatient services for free or at reduced rates to individuals who qualify under its financial assistance policy. All income is used to carry out Methodist's charitable purposes and no part is used for profit or for the direct benefit of any individual. Methodist is governed by an independent, volunteer Board of Trustees.

We request to be placed on the Board's meeting agenda as soon as possible considering the pending 2024 tax notice. Please confirm when our request may be presented and let me know if a representative for Methodist must appear at the Board's meeting. You may contact me at 601-364-3542 or tammyv@mrc rehab.org.

Thank you for your consideration.

Sincerely,



Tammy Voynik  
Vice President of Legal Affairs

Encl: Application for Tax Exemption  
IRS Tax Exemption Letter for Methodist  
Minutes of the Board of Supervisors of Madison County, Mississippi, April 15, 2019  
Lease Commencement Letter  
2024 Madison County Personal Property Tax Notice 2024

cc: Madison County Tax Assessor  
Madison County Tax Collector  
Joe Jacobson, Director, Methodist Outpatient Therapy

**EXHIBIT C**  
**COMMENCEMENT LETTER**

Date: August 1, 2023

**The Mississippi Methodist Hospital and Rehabilitation Center, Inc. DBA Methodist Rehabilitation Center**

ATTN: Gary Armstrong  
1350 E. Woodrow Wilson  
Jackson, MS 39216

**Re: That Certain Lease Dated November 10, 2022, By and Between CALHOUN PARK, LLC ("Landlord") and THE MISSISSIPPI METHODIST HOSPITAL AND REHABILITATION CENTER, INC. DBA METHODIST REHABILITATION CENTER, as Tenant, for Premises in Calhoun Park Commercial Center.**

Dear Tenant:

In accordance with the terms and conditions of the above referenced Lease, Landlord has Substantially Completed Landlord's Work under the Lease as of the date stated above.

Tenant hereby acknowledges and agrees as follows:

Tenant has accepted the Premises and acknowledges that all construction and improvements performed by Landlord are in good and satisfactory condition, in full accordance with Landlord's obligations under the Lease, and are hereby accepted by Tenant for all purposes, without exception.

Landlord has tendered possession of the Premises to Tenant in accordance with the terms of the Lease as of this date, said Lease being in full force and effect.

The Commencement Date of the Lease is August 1, 2023;  
The Rent Commencement Date of the Lease is October 1, 2023;  
The Termination Date of the Lease is September 30, 2028.

Tenant warrants that it has not assigned, encumbered or pledged the Lease or any leasehold improvements, and Tenant has not sublet or granted any right to use or possession of the Premises.

Tenant hereby acknowledges acceptance of possession and its agreement to the terms set forth above.

LANDLORD:

CALHOUN PARK, LLC

By: Anthony Morrison

Name: Anthony Morrison

Title: Agent

ACCEPTED:

TENANT:

THE MISSISSIPPI METHODIST HOSPITAL AND REHABILITATION CENTER, INC.

By: Gary Armstrong

Name: Gary Armstrong

Title: Chief Financial Officer

**MINUTES OF THE BOARD OF SUPERVISORS  
OF MADISON COUNTY, MISSISSIPPI**

**REGULAR MEETING OF APRIL 15, 2019**

Adjourned from a meeting conducted on April 1, 2019

BE IT REMEMBERED that the regular meeting of the Board of Supervisors of Madison County, Mississippi was duly convened, held and conducted on April 15, 2019, in the Board Room on the first floor of the Madison County Office Complex, 125 West North Street, Canton, Mississippi, as follows, to-wit:

The President of the Board, Trey Baxter presided and called the meeting to order. The following members were present that day:

Present:

Supervisor Sheila Jones  
Supervisor Trey Baxter  
Supervisor Gerald Steen  
Supervisor David E. Bishop  
Supervisor Paul Griffin  
Chancery Clerk Ronny Lott  
Chief Deputy Sheriff Jeremy Williams

Absent:

Also Present:

County Administrator Shelton Vance  
Board Attorney Katie Snell  
Board Secretary/Chief Deputy Chancery Clerk Cynthia Parker

The Board President announced that the members of the Board present constituted a quorum and declared the meeting duly convened. IT Director Duane Thompson opened the meeting with a prayer and Chief Deputy Sheriff Jeremy Williams led the members and the audience in the Pledge of Allegiance to the Flag of the United States of America.

***In re: Approval of Minutes from April 1, 2019***

At the request and recommendation of Chancery Clerk Ronny Lott, Mr. Steen did offer and Ms. Jones did second a motion to approve the minutes of April 1, 2019 as presented and to authorize the President to execute same. The vote on the matter being as follows:

Supervisor Sheila Jones	Aye
Supervisor Trey Baxter	Aye
Supervisor Gerald Steen	Aye
Supervisor David E. Bishop	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the minutes of April 1, 2019 were and are hereby approved.

SO ORDERED this the 15<sup>th</sup> day of April, 2019.

President's Initials: \_\_\_\_\_

Date Signed: \_\_\_\_\_

*For Searching Reference Only: Page 1 of 22 (4/15/19)*

***In re: Consideration of Road Claim  
Bill Patrick***

During a period of concerned citizens, Mr. Bishop did offer and Mr. Steen did second a motion to approve paying that certain road claim submitted by Mr. Bill Patrick in the amount of \$250.36 for damage to his vehicle while traveling along the entrance of Lake Caroline. The vote on the matter being as follows:

Supervisor Sheila Jones	Aye
Supervisor Trey Baxter	Aye
Supervisor Gerald Steen	Aye
Supervisor David E. Bishop	Aye
Supervisor Paul Griffin	No

the matter carried by a majority vote (4-1) of the Board and the Chancery Clerk was and is hereby authorized to issue a pay warrant accordingly.

SO ORDERED this the 15<sup>th</sup> day of April, 2019.

***In re: Approval of Justice Assistance Grant Subgrant Application***

At the request of Ms. Amy Nisbett on behalf of Judge Staci O'Neal, Mr. Griffin did offer and Mr. Baxter did second a motion to allow Judge O'Neal, to use the County's DUNS no. for the Justice Assistance Grant (JAG) Subgrant Application. The vote on the matter being as follows:

Supervisor Sheila Jones	Aye
Supervisor Trey Baxter	Aye
Supervisor Gerald Steen	Aye
Supervisor David E. Bishop	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and Judge O'Neal was and is hereby authorized.

SO ORDERED this the 15<sup>th</sup> day of April, 2019.

Thereafter, Ms. Jones did offer and Mr. Griffin did second a motion to authorize the Board President to execute that certain correspondence submitting a request for a match waiver of the 2018 Edward Byrne Memorial Justice Assistance Grant (JAG) award on the basis of financial hardship. The vote on the matter being as follows:

Supervisor Sheila Jones	Aye
Supervisor Trey Baxter	Aye
Supervisor Gerald Steen	Aye
Supervisor David E. Bishop	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the Board President was and is hereby authorized.

SO ORDERED this the 15<sup>th</sup> day of April, 2019.

Ms. Jones did offer and Mr. Baxter did second a motion to authorize Board Attorney Katie Bryant Snell to execute that certain Certification of Compliance document certifying Madison County does follow immigration laws and is not a sanctuary county. The vote on the matter being as follows:

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

***For Searching Reference Only: Page 2 of 22 (4/15/19)***

Supervisor Sheila Jones	Aye
Supervisor Trey Baxter	Aye
Supervisor Gerald Steen	Aye
Supervisor David E. Bishop	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and Ms. Snell was and is hereby authorized.

SO ORDERED this the 15<sup>th</sup> day of April, 2019.

Ms. Jones did offer and Mr. Steen did second a motion to approve that certain Justice Assistance Grant (JAG) Subgrant Application, found in the Miscellaneous Appendix to these Minutes, and authorize the Board President to execute same. The vote on the matter being as follows:

Supervisor Sheila Jones	Aye
Supervisor Trey Baxter	Aye
Supervisor Gerald Steen	Aye
Supervisor David E. Bishop	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said application was and is hereby approved and the Board President was and is hereby authorized.

SO ORDERED this the 15<sup>th</sup> day of April, 2019.

***In re: Consideration of Tax Exemption  
Methodist Rehabilitation Center***

At the request and recommendation of Board Attorney Katie Bryant Snell, said request being attached as Exhibit A, the Board of Supervisors did make a finding and determination that Methodist Rehabilitation Center does qualify for tax exempt status as a non-profit 501(c)(3) agency, Mr. Steen did offer and Mr. Bishop did second a motion to grant tax exempt status to Methodist Rehabilitation Center, bearing PPIN 004241, for tax year 2018 for property located at 102 South Perkins Street, Ridgeland, MS. The vote on the matter being as follows:

Supervisor Sheila Jones	Aye
Supervisor Trey Baxter	Aye
Supervisor Gerald Steen	Aye
Supervisor David E. Bishop	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and Methodist Rehabilitation Center was and is hereby granted tax exempt status.

SO ORDERED this the 15<sup>th</sup> day of April, 2019.

President's Initials: \_\_\_\_\_

Date Signed: \_\_\_\_\_

*For Searching Reference Only: Page 3 of 22 (4/15/19)*

**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: Methodist Outpatient Therapy
2. ADDRESS OF PROPERTY: 154 Calhoun Station Pkwy Ste G, Gluckstadt, MS 39110
3. PARCEL #: 000013593
4. DATE PROPERTY ACQUIRED: October 1, 2023
5. REASON FOR TAX EXEMPTION: Nonprofit hospital operations - MS Code §27-31-1(F)
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;

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 #:

EIN: 23-7067206 (see attached letter)

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;

N/A

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;

See attached letter Request for Exemption

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 (F) - nonprofit charitable hospital purposes*

17. Please attach or enclose any other information that will support your Application for tax exemption status.

*See Enclosed*

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:**

Tammy Voynik  
Print Name

\_\_\_\_\_  
PASTOR

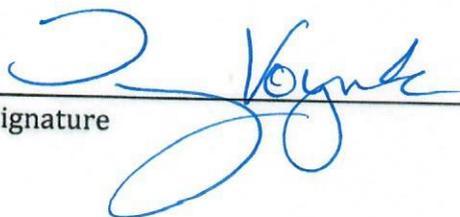
\_\_\_\_\_  
DEACON

Methodist Outpatient Therapy  
Company or Organization Name (DBA)

Vice President Legal Affairs  
Title

601-364-3542  
Telephone

tammyv@mmrc rehab.org  
Email Address

  
Signature

2/25/2025  
Date



# Michael Watson

## SECRETARY OF STATE

This is not an official certificate of good standing.

### Name History

Name	Name Type
THE MISSISSIPPI METHODIST HOSPITAL AND REHABILITATION CENTER, INC.	Legal
Methodist Specialty Care Center DBA	Previous Fictitious Name
Methodist Pain Management DBA	Previous Fictitious Name
Methodist Orthotics & Prosthetics DBA	Previous Fictitious Name
Methodist Spine & Joint DBA	Previous Fictitious Name
Methodist Rehabilitation Center DBA	Previous Fictitious Name
Methodist Outpatient Rehabilitation DBA	Previous Fictitious Name
Methodist Outpatient Therapy	Previous Fictitious Name
Methodist Rehabilitation Center	Fictitious Name
Methodist Physical Medicine	Fictitious Name
Methodist Specialty Care Center	Fictitious Name
Methodist Pain Management	Fictitious Name
Methodist Orthotics & Prosthetics	Fictitious Name

### Business Information

<b>Business Type:</b>	Non Profit Corporation
<b>Business ID:</b>	104167
<b>Status:</b>	Good Standing
<b>Effective Date:</b>	05/27/1969
<b>State of Incorporation:</b>	Mississippi
<b>Principal Office Address:</b>	1350 E WOODROW WILSON DR JACKSON, MS 39216-5198

### Registered Agent

Name
Voynik, Tammy Methodist Rehab Center;1350 E Woodrow Wilson Jackson, MS 39216

### Officers & Directors

Name	Title
EARL R WILSON SUITE 903 FIRST NATIONAL BANK, BUILDING JACKSON, MS 39201	Incorporator
FRANK E HART SR 3556 EDMAR PLACE JACKSON, MS	Incorporator
HILTON L LADNER 2573 LAKE CIRCLE JACKSON, MS	Incorporator
JESSE L WOFFORD 924 EUCLID AVENUE JACKSON, MS	Incorporator

Internal Revenue Service  
District Director

Date: April 13, 1995

Mississippi Methodist Hospital  
Rehabilitation Center Inc.  
1350 E Woodrow Wilson Dr  
Jackson, Ms 39216

Department of the Treasury

Returns Program Management  
Staff - Taxpayer Assistance  
PO Box 1055 - Room 1109  
Stop 520-D  
401 West Peachtree St. NW  
Atlanta, GA 30370

Date of Inquiry:

Person to Contact:  
R. Mitchell  
Telephone Number:  
(404) 331-3025

EIN: 23-7067206

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal income tax.

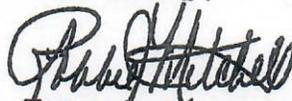
You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of April 1970. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(iii) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter, referred to above, is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely,



Exempt Organizations  
Coordinator

TPA1001tr



Please Remit To:  
**C.J. Garavelli**  
 Madison County Tax Collector  
 P.O. Box 113  
 Canton, MS 39046-0113

**FORWARDING SERVICE REQUESTED**

# 2024 MADISON COUNTY PERSONAL PROPERTY TAX NOTICE

SEE REVERSE SIDE FOR IMPORTANT INFORMATION AND CHANGE OF MAILING ADDRESS

Check box and notate change of mailing address on reverse side

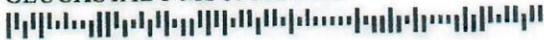
<b>Receipt #</b>	<b>2737-00</b>	<b>Total Due</b>	<b>\$2,190.95</b>
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**C.J. Garavelli**  
 Madison County Tax Collector  
 P.O. Box 113  
 Canton, MS 39046-0113



0602\*

\*\*\*\*\*AUTO\*\*5-DIGIT 39110 1 110 110 1AV 0.545  
 METHODIST OUTPATIENT THERAPY  
 154 CALHOUN STATION PKWY STE G  
 GLUCKSTADT MS 39110-5544



Card Number:  Expiration Date:  V-Code:  Check for  Debit or  Credit  
 I hereby certify that the above information is true and correct and agree to pay a 2.25% convenience fee for using a card. Signature of Cardholder:  Phone #:

THIS STUB OR YOUR CANCELLED CHECK IS YOUR RECEIPT

**DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.**

This is a *courtesy notice* of Ad Valorem taxes due. This tax notice is for Business Personal Property located in Madison County, Mississippi. Business Personal Property is movable property associated with the operation of a business. Taxes are Delinquent after February 1st, 2025. It is your responsibility to ensure payment of taxes. If you have questions, please notify the Tax Collector's office at 601-859-5226. Now Accepting Electronic Check. Go to [MADISON.IBCPAYMENTS.COM](http://MADISON.IBCPAYMENTS.COM) or scan QR code below.

## 2024 PERSONAL PROPERTY TAX NOTICE

<b>Parcel Number:</b>	<b>000013593</b>	<b>County Millage:</b>	<b>0.03813</b>
<b>Receipt:</b>	<b>2737-00</b>	<b>School Millage:</b>	<b>0.05455</b>
<b>Assessed Value:</b>	<b>20,930</b>	<b>City Millage:</b>	<b>0.01200</b>
<b>Tax District:</b>	<b>287</b>	<b>Total Millage:</b>	<b>0.10468</b>
		<b>Net Advalorem:</b>	<b>\$2,190.95</b>
		<b>Total Tax Due:</b>	<b>\$2,190.95</b>

**Property Location:**  
 154 CALHOUN STATION PAR

Furniture & Fixture Assessed: \$20,930  
 Furniture & Fixture Appr: \$126,832

*Non Profit tax-Exempt Hospital  
 MS Code §27-31-1*

Scan to Pay Online:



<b>MAKE CHECKS PAYABLE TO:</b>	<b>C.J. Garavelli</b> <b>Madison County Tax Collector</b> <b>P.O. Box 113</b> <b>Canton, MS 39046-0113</b>	<b>MAIN OFFICE</b> 146 W. Center Street • Canton, MS 39046 Office 601-859-5226 • Fax 601-859-0322 cj.garavelli@madison-co.com	<b>OFFICE HOURS</b> Monday thru Friday 8:00am - 5:00pm Excluding Holidays
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