

**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: Catholic Charities Inc
2. ADDRESS OF PROPERTY: 731 S. Pear Orchard, Ste 51, Ridgeland, MS 39157 (leased)
3. PARCEL #: personal property only
4. DATE PROPERTY ACQUIRED: NA
5. REASON FOR TAX EXEMPTION: personal property assessment exemption request
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

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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

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

EIN - 64-0466850

letters attached

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

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

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 rent received

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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;

no fee charged

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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 services details

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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; 27-31-1 sub section d.

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

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:**

Christina Bach  
Print Name

n/a  
PASTOR

n/a  
DEACON

Catholic Charities Inc.  
Company or Organization Name

601-355-8634  
Telephone

Christina A. Bach  
Signature

Interim Executive Director  
Title

christina.bach@ccjackson.org  
Email Address

6/18/2025  
Date



CATHOLIC CHARITIES, INC.

Services Provided:

Catholic Charities, Inc provides services across the state including:

- Mental Health services – adult and children
- Community Assistance
- Housing Stability Programs
- Disaster Recovery
- Abuse Intervention
- Alcohol and Drug Services

The 731 S. Pear Orchard Road, Ridgeland location serves as the main office for state-wide operations as well as housing several of our programs and clinical staff.

Most of our programs are grant funded, but we also have Medicaid funded programs and one in-house mental health clinic.

Our Family Counseling program, which is located at this location, is a billed service, mostly through Medicaid, but we do accept self-pay, and we have a sliding scale for clients that are economically challenged. The fee structure is \$110 for the first visit and then \$90 thereafter, but the sliding fee is greatly reduced from that. Approximately 30% of our self-pay clients are on the sliding fee rates.

We are requesting personal property tax exemption under the Miss. Code 27-31-1 sub section d as a 501(c)(3) organization serving as the social arm of the Catholic Diocese of Jackson



**Internal Revenue Service**

**Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201**

**Date:** May 7, 2004

Catholics Charities, Inc.  
P.O. Box 2248  
Jackson, MS 39225-2248

**Person to Contact:**

Ronnie Clemons 31-04020  
Customer Service Representative

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

64-0466850

**Group Exemption Number:**

0928

Dear Sir or Madam:

This is in response to your request of May 7, 2004, regarding your organization's tax-exempt status.

Our records indicate your organization is exempt under section 501(c)(3) of the Internal Revenue Code. Your organization is included in the group ruling issued to the United States Conference of Catholic Bishops, which is not a private foundation within the meaning of 509(a) of the Code because it is described in sections (a)(1) and 170(b)(1)(A)(i).

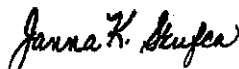
The United States Conference of Catholic Bishops is listed in Publication 78. Donors may deduct contributions to your organization under section 170 of the code.

As your organization is included in a group ruling, there is not an individual exemption letter for it. The group exemption letter applies to all of the subordinate organizations on whose behalf the United States Conference of Catholic Bishops has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your central organization.

If you are operating an educational organization that normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on, you are required to file Form 5578, *Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax*. Form 5578 is due annually by the 15<sup>th</sup> day of the 5<sup>th</sup> month following the end of the organization's accounting period.

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

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services

**Internal Revenue Service**  
**P.O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date: August 24, 2022**

**Person to Contact:**

R. Meyer ID# 0110429

**Toll Free Telephone Number:**

877-829-5500

United States Conference of Catholic  
Bishops  
3211 4<sup>th</sup> Street, NE  
Washington, DC 20017-1194

**Group Exemption Number:**

0928

Dear Sir/Madam:

This responds to your June 23, 2022, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2022*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2022* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Subordinate organizations under a group exemption do not receive individual exemption letters. Subordinate organizations are not listed in Tax Exempt Organization Search (Pub 78 data), and many are not listed in the Exempt Organizations Business Master

File extract, or EO BMF. Donors may verify that a subordinate organization is included in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

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

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements



STATE OF MISSISSIPPI  
SECRETARY OF STATE  
ERIC CLARK

700 NORTH STREET  
POST OFFICE BOX 136  
JACKSON, MISSISSIPPI 39205-0136

TELEPHONE (601) 359-1350  
FACSIMILE (601) 359-1499

January 11, 2007

Ms. Christina Bach  
Catholic Charities, Inc.  
200 North Congress Street, Suite 100  
Jackson, Mississippi 39201

Also Sent Via Facsimile  
Fax No. (601)326-3754

RE: Catholic Charities, Inc.  
File No. 100002477

Dear Ms. Bach:

The representations in your letter and the supporting documentation included assisted us in determining that Catholic Charities, Inc. (hereinafter "CCI") satisfies the requirements to be classified as a religious institution under the Mississippi Charitable Solicitations Act (hereinafter "Act").

1. CCI meets the statutory requirements of a religious institution in that it has received tax exempt status (MCA §79-11-501(a)(iii)(A)).
2. No part of the net income inures to the direct benefit of any individual (MCA §79-11-501(a)(iii)(B)).
3. CCI's conduct is primarily supported by government grants or contracts, donations, and fees charged for services rendered (MCA §79-11-501(a)(iii)(C)).
4. Catholic Charities, Inc. is the social service arm of the Catholic Diocese of Jackson. As such, CCI is listed in the Catholic Directory.

Based on these factors, the Division has determined that CCI is a religious institution and is, thus, excluded from the definition of charitable organization as defined in the Act. Therefore, CCI is not subject to the registration and reporting requirements of the Act so long as the organization continues to satisfy the requirements for religious institutions.



Bach  
January 11, 2007  
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Please do not hesitate to contact me if you have any questions or comments regarding the Division's opinion in this matter. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Patricia Melvin". The signature is fluid and cursive, with the first name "Patricia" and last name "Melvin" clearly distinguishable.

PATRICIA MELVIN  
Senior Attorney  
Business Regulation and Enforcement