**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: Institute for the Advancement of Minority Health
2. ADDRESS OF PROPERTY: 682 Towne Center Blvd., Suite 103 and 104, Ridgeland, MS 39157
3. PARCEL#: 721-32A-003/03.01
4. DATE PROPERTY ACQUIRED: 2/1/2024
5. INITIAL TAX YEAR FOR REQUEST: 2025
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: 501c3 nonprofit organization
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 #: Please see IRS Exemption Letter attached

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

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

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; N/A

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; Section D. 501 c 3 nonprofit

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:**

Sandra C. Melvin
Print Name

PASTOR

DEACON

Institute for the Advancement of Minority Health
Company or Organization Name

Chief Executive Officer
Title

(601) 665-3812
Telephone

smelvin@advancingminorityhealth.org
Email Address

Sandra C. Melvin
Signature

10/14/2025
Date

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
IRS P.O. Box 2508
Cincinnati, OH 45201

Date:
11/12/2020
Employer ID number:
83-4631016
Form 990/990EZ/990-N required:
Yes
Person to contact:
Name: Kevin Payton
ID number: 31454
Telephone: (877) 829-5500

INSTITUTE FOR THE ADVANCEMENT OF
MINORITY HEALTH
129 COUNTRY CLUB DR
MADISON, MS 39110

Dear Applicant:

In your letter dated August 14, 2020, you requested a reclassification of foundation status as a public charity.

Our records indicate you are classified as a private operating foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 509(a)(1) & 170(b)(1)(A)(vi) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4421-PC" in the search bar to view Publication 4421-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Stephen a. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Michael Watson
SECRETARY OF STATE

## Institute for the Advancement of Minority Health

Purpose

The Institute for the Advancement of Minority Health was established in 2019 to reduce health disparities among disadvantaged and underserved minority populations in Mississippi .

Filing Information

| | |
|---|---|
| Filing Number: | 100032849 |
| Filing Status: | Current - Registered |
| Initial Date Filed: | |
| Expiration Date: | 11/15/2025 |

Address

682 Towne Center Blvd. Suite 103
Ridgeland, MS 39157

Contact Information

| | |
|---|---|
| Registered Name: | Institute for the Advancement of Minority Health |
| Business Phone: | 1-601-665-3812 |
| Web Address: | www.minority-institute.org |

## Financial Information

### Fiscal Year: 12/31/2023

| | Amount: | Percent: |
|---|---|---|
| Total Revenue | $ 3,026,568.00 | |
| Total Expenses | $ 3,666,562.00 | |
| Program Services Expenses | $ 3,267,874.00 | 89% |
| Fund Raising Expenses | $ 0.00 | 0% |
| Administrative Expenses | $ 398,688.00 | 11% |
| Other Expenses | $ 0.00 | |

### Fiscal Year: 12/31/2022

| | Amount: | Percent: |
|---|---|---|
| Total Revenue | $ 3,804,868.00 | |
| Total Expenses | $ 3,083,506.00 | |
| Program Services Expenses | $ 2,981,741.00 | 97% |
| Fund Raising Expenses | $ 0.00 | 0% |
| Administrative Expenses | $ 101,765.00 | 3% |
| Other Expenses | $ 0.00 | |

**Fiscal Year: 12/31/2021**

| | Amount: | Percent: |
|---|---|---|
| Total Revenue | $ 1,858,283.00 | |
| Total Expenses | $ 1,506,935.00 | |
| Program Services Expenses | $ 1,475,363.00 | 98% |
| Fund Raising Expenses | $ 0.00 | 0% |
| Administrative Expenses | $ 31,572.00 | 2% |
| Other Expenses | $ 0.00 | |

**Fiscal Year: 12/31/2020**

| | Amount: | Percent: |
|---|---|---|
| Total Revenue | $ 718,913.00 | |
| Total Expenses | $ 480,095.00 | |
| Program Services Expenses | $ 427,506.00 | 89% |
| Fund Raising Expenses | $ 0.00 | 0% |
| Administrative Expenses | $ 52,589.00 | 11% |
| Other Expenses | $ 0.00 | |

**Fiscal Year: 12/31/2019**

| | Amount: | Percent: |
|---|---|---|
| Total Revenue | $ 52,053.00 | |
| Total Expenses | $ 77,231.00 | |
| Program Services Expenses | $ 71,425.00 | 92% |
| Fund Raising Expenses | $ 0.00 | 0% |
| Administrative Expenses | $ 5,806.00 | 8% |
| Other Expenses | $ 0.00 | |

**Articles of Incorporation**

**Institute for the Advancement of Minority Health**

The undersigned, a majority of whom are citizens of the United States, desiring to form a Non-Profit Corporation under the Non-Profit Corporation Law of Mississippi, do hereby certify:

**Article I:** The name of the Corporation shall be Institute for the Advancement of Minority Health.

**Article II**: The place in this state where the principal office of the Corporation is to be located is the Madison, Mississippi located in Madison County.

**Article III**: Said corporation is organized exclusively for charitable, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**Article IV**: The names and addresses of the person who is the initial trustee of the corporation is as follows:

Sandra Carr Melvin
129 Country Club Drive
Madison, MS 39110

**Article V:** No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, 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 in Article Third hereof. 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 or in opposition to any candidate for public office. 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 section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

If reference to federal law in articles of incorporation imposes a limitation that is invalid in your state, you may wish to substitute the following for the last sentence of the preceding paragraph: "Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation."

**Article VI**: Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

In witness whereof, I have hereunto subscribed my name this day of May 3, 2019.

Sandra Carr Melvin 5/3/2019

Sandra Carr Melvin, Chief Executive Officer Date