

**GUIDELINES FOR TAX EXEMPTION APPLICATIONS
FOR NON-PROFIT ENTITIES
MADISON COUNTY BOARD OF SUPERVISORS**

A. PROCESS GUIDELINES:

Pursuant to §27-31-1, et seq., MS Code of 1972 Annotated), eligible non-profit, religious, and charitable entities may apply for real property tax exemption, and/or personal property tax exemption, by submitting an exemption application which is subject to review by the Madison County Tax Assessor's Office, and the Madison County Board of Supervisors.

The application for tax exemption is found online (obtained at the Madison County Tax Assessor's Office or in the Madison County Administrator's Office) and must be fully completed before the review process can begin.

Once completed the application must be returned to the Tax Assessor's office, or the Madison County Administrator's Office.

1. The MC Tax Assessor will review the application for parcel eligibility, for any taxes owing, and during the investigation process, might see fit to physically examine the premises of the non-profit applicant.
2. After the tax assessor's eligibility review process has been completed, the application will be transferred to the MC Administrator's Office for review by the attorney for the Madison County Board of Supervisors.
3. After review and approval by the board's attorney, the eligible applicant must be personally present at a regularly scheduled board meeting to present the application. The Administrator's Office will place the item on the board agenda.
4. As finders-of -fact, the Madison County Board of Supervisors will then vote whether to confer the status of tax exemption to the eligible non-profit entities.

B. APPLICATION QUESTIONS WHICH MUST BE ANSWERED:

1. Addresses and parcel numbers for all properties for which exemption is being requested.
2. The acquisition date of the property.
3. Whether any property taxes are currently due on the property.

4. Initial tax year for exemption request.
5. Reasons for tax exemption under MS state law (code sections are provided).
6. Whether the property is being used for a church, cemetery, seminary or educational facility, etc.
7. If the applicant is a non-profit entity, whether a charitable, educational or eleemosynary institution, it must attach documents from the MS Secretary of State's Office and the United States Internal Revenue Service (IRS), confirming that the applicant is an eligible non-profit and tax-exempt entity for state and federal tax purposes.
8. If the applicant is a church, seminary, or a religious institution, signatures from the pastor and one deacon (or someone who handles the finances of the church) must be included.

C. WHEN TAX EXEMPTION BECOMES EFFECTIVE:

1. For real property tax exemption purposes- if an eligible non-profit organization acquires real property on or after January 1st of a given year, the real property exemption would not apply until January 1st of the following year, assuming that all other statutory requirements have been met.
2. For personal property tax exemptions purposes- if an eligible non-profit acquired personal property on or after March 1st of a given year, the exemption for the personal property would not apply until March 1st of the year following year, assuming that all other statutory requirements have been met.

D. ERRORS, CHANGES, CANCELLATIONS AND DECREASES IN TAX ASSESSEMENTS:

1. The board of supervisors can only "change, cancel, or decrease an assessment" pursuant to Section 27-35-143 MS Code of 1972 (Annotated), only under certain circumstances.
2. In cases where an error has been alleged, the board of supervisors shall investigate the circumstances, make a factual determination, and render an order in the matter, prior to the first Monday of September.

E. MISCELLANEOUS:

1. If necessary, during the due diligence period, the applicant must make themselves available to questioning by board counsel.

2. Mississippi law requires that when questions, uncertainties or doubts arise as to whether an applicant qualifies for tax exemption, the board of supervisors should resolve the doubt in favor of the taxpayers, and not in favor of the tax exemption applicant.
3. Madison County has received an Attorney General's Opinion on the topic of non-profit tax exemptions, dated December 30, 2025, which will be provided upon request.
4. Though the applicant might be exempt under the prevailing statutes, the applicant does not have tax exemption until the board of supervisors approves the applicant for tax exemption. Mississippi law requires that the board conduct an examination to determine eligibility.
5. Deadline for Submission of Applications: Due to budgetary and process issues, it is the policy of the Madison County Board of Supervisors that the handling and review of any tax exemption applications shall be suspended after September 1st of each calendar year.

APPLICATION FOR TAX EXEMPTION
MADISON COUNTY TAX ASSESSOR
MADISON COUNTY BOARD OF SUPERVISORS

(Application for real property and/or personal property tax exemption for non-profit entities)

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), then answer the following questions to be considered for Tax Exemption. No taxes on the parcel(s) must be owed.

1. APPLICANT FOR TAX EXEMPTION: _____

2. ADDRESS OF PROPERTY: _____

3. TYPE OF PROPERTY (PLEASE CHECK ONE):

- REAL PROPERTY & PERSONAL PROPERTY
- REAL PROPERTY ONLY
- PERSONAL PROPERTY ONLY

4. IF REQUEST INCLUDES REAL PROPERTY LIST PARCEL NUMBER(S):

PARCEL#: _____

5. DATE PROPERTY ACQUIRED: _____

6. INITIAL TAX YEAR FOR REQUEST: _____

7. 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:

8. REASON FOR TAX EXEMPTION: _____

9. 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*

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

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

12. 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:

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

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

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

16. If your organization is receiving rent or some equivalent thereof for use of some or 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.

17. 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.

18. 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.

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

20. 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:

Print Name

PASTOR

DEACON

Company or Organization Name

Title

Telephone

Email Address

Signature

Date

Note: Properties with approved tax exemptions do not need to re-file each year, unless there is a change in the use or ownership of the property. If there is any deed activity, an updated application must be re-filed with the County. If any additional real property is acquired, an application will need to be filed for the additional property.