

**APPLICATION FOR 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.)

1. APPLICANT FOR TAX EXEMPTION: Livingston Fellowship Inc.
2. ADDRESS OF PROPERTY: 1211 Spring Lake Ln Flora MS 39071
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#: 081C-08-002/15.00
5. DATE PROPERTY ACQUIRED: 01/18/2024
6. INITIAL TAX YEAR FOR REQUEST: 2026
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:  
No – paid in person by credit card 1.23.26
8. REASON FOR TAX EXEMPTION: Livingston Fellowship operates as a church
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:

a– Building uses a place of worship with reasonable quantity of ground annexed thereto

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

Yes

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.

N/A

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13. IF THE EXEMPTION CLAIM IS FOR A NON-PROFIT, PLEASE PROVIDE THE INTERNAL REVENUE SERVICE’S (IRS) EXEMPTION LETTER OR PROVIDE THE IRS EXEMPTION #:

N/A

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

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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.

\$6500 – 100 % – as explained to the tax assessor's office and Sec. Espy,

the rent was required by the bank to secure the property from a firesale by the previous owners to meet the financial obligations

17. IF YOUR ORGANIZATON 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.

Lease is to Livingston events LLC. They have usage of the property when the church is not using it. They use approximately 60 percent of the calendar year

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.

N/A

19. REVIEW THE ATTACHED COPY OF MISSISSIPPI STATUTE (Section 27-31-1) AND LIST THE SPECIFIC SECTION OF THE LAW THAT APPLIES TO YOUR ORGANIZATION: (d)

20. PLEASE ATTACH OR ENCLOSE ANY OTHER INFORMATION THAT WILL SUPPORT YOUR APPLICATION FOR TAX EXEMPTION STATUS.

21. SIGNATURES:

The undersigned, individual owner(s) of the property (if a church, the Pastor and one Deacon or business manager), or an authorized officer of the company that owns the property, certifies

that to the best of his/her knowledge, that 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:**

Livingston Fellowship

Print Name of Applicant (Church)

Dan Hall

Pastor

Mickey Plunkett

Deacon or Business Manager

OR

\_\_\_\_\_  
Name of Company or Organization

\_\_\_\_\_  
Title

954.599.6392

Telephone

dan@livingstonfellowship.com

Email Address



\_\_\_\_\_  
Signature of Authorized Representative

6.24.26

\_\_\_\_\_  
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.



# MADISON COUNTY CHANCERY LAND REDEMPTION

**Your payment was successful**  
**Approval - Approved and completed**

Transaction Summary  
Payment Method: VISA 6968  
Card Holder: HALL/HAZEL  
Transaction ID: 234289931  
Auth Code: 094840  
Result: 0  
Card Present: Yes  
ClerkName:  
ParcelNumber: 081c-08-002/15.00

Payment Summary  
Invoice #:  
Shipping: 0.00  
Subtotal: 6970.58  
Tax: 0.00  
Service Fee: 160.32  
**Total: 6970.58**  
**Total w/Service Fee: 7130.90**  
6/23/2026 3:08 PM

RECEIPT: \_\_\_\_\_

I AGREE TO PAY THE ABOVE TOTAL AMOUNT WITH SERVICE FEE ACCORDING TO THE CARD ISSUER AGREEMENT.

1. PARCELS LISTED HEREIN ARE SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS:  
2. The redemption period for parcels listed hereon shall be for the period of 180 days from the date of the recording of this notice.  
3. The actual amount of the redemption shall be the amount of the redemption fee plus the amount of the redemption interest.  
4. The redemption fee shall be \$100.00 per acre.  
5. The redemption interest shall be the amount of the redemption fee multiplied by the redemption rate.  
6. The redemption rate shall be the rate of interest in effect on the date of the recording of this notice.  
7. The redemption interest shall be calculated on the redemption fee.  
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State Of Mississippi  
County Of Madison

RELEASE FROM DELINQUENT TAX SALE NUMBER 65212

PPIN 56502 Yr 2024 Entry Parcel No 081C-08 -002/15.00

In Consideration of 6970.58 Dollars received from LIVINGSTON FELLOWSHIP INC  
1211 SPRING LAKE LN FLORA MS 39071

, the amount necessary to redeem the following described property:

Description of Property Section Township Range Acres  
.82 AC IN SECTION S & W OF 8 8 01E  
HWY 22 & HWY 43 (35,670 SQ  
FT)

DEED BOOK-3365 PAGE-51

assessed to LIVINGSTON COMMUNITY HALL LLC and sold to JAME HOLDINGS LLC  
at Delinquent Tax Sale on 8/25/2025, for taxes thereon for the year 2024 the said land is  
hereby released from all claim or title of state or purchaser under said tax sale, in  
accordance with Section 27-45-3, Mississippi Code of 1972 (as amended).

(BE SURE TO HAVE YOUR CHANCERY CLERK RECORD THIS RELEASE.)

STATEMENT OF AMOUNT NECESSARY TO REDEEM Tax Receipt Number

I. DELINQUENT TAX AND FEES DUE INDIVIDUAL OR STATE PURCHASER:

1. Amount of 2024 delinquent tax (Section 27-45-3)	County	2220.57	
	School	3141.92	
2. Interest on delinquent tax (Section 27-41-9)	County	77.72	
	School	109.97	
3. Publishers fee (per publication) (Section 25-7-21(3))		3.00	
4. Subtotal lines 1, 2, and 3			5553.18
5. Purchasers interest on line 4 at 1 (or 1.5 for sales after March 27, 1995) per month since sale date. (11 months x 1.5 x line 4) (Section 27-45-3)			916.27
6. Damages (only for sales prior to July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-3)	County		
7. TOTAL AMOUNT DUE TO PURCHASER (lines 4, 5, and 6)			6469.45

II. DAMAGES, FEES AND ACCRUED TAXES DUE TO COUNTY:

8. Damages (only for sales from July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-1)	County	111.03	
	School	157.10	
9. County actual postage fee (Section 27-43-3)			
10. Publishers actual fee (if paid by county) (Section 25-7-21)			
11. Accrued Taxes for year (Section 27-45-3)	County		
12. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County		
13. Accrued Taxes for year (Section 27-45-3)	County		
14. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County		
15. TOTAL AMOUNT DUE TO COUNTY (Lines 8 through 14)			268.13

III. FEES DUE TO COUNTY OFFICIALS

Sheriffs Fees:

16. 1st Notice (Section 27-43-3)			
17. 2nd Notice (Section 27-43-3)			
18. TOTAL AMOUNT DUE TO SHERIFF (lines 16 and 17)			
Chancery Clerks Fees:			
19. Identify record owners (Section 27-43-3)		\$50.00	
20. Recording list, each subdivision lot (Section 25-7-21(4) (a))		\$1.00	1.00
21. Issue 1st sheriffs notice (Section 27-43-3)		\$2.00	
22. Mail 1st owners notice (Section 27-43-3)		\$1.00	
23. Issue 2nd sheriffs notice (Section 27-43-3)		\$5.00	
24. Mail 2nd owners notice (Section 27-43-3)		\$2.50	
25. Issue each lienor notice (Section 27-43-11)		\$7.00	
26. Publishers actual fee, if paid by clerk (Section 27-43-3)			
27. Recording each redemption (Section 25-7-21(4) (d))		\$25.00	25.00
28. Abstracting each subdivision lot (Section 25-7-21(4) (e))		\$1.00	1.00
29. Certify amount to redeem (Section 25-7-9(1) (a))		\$1.00	1.00
30. Certify release from sale (Section 25-7-9(1) (a))		\$1.00	1.00
31. Subtotal Lines 19 through 30			29.00
32. Calculation subtotal lines 7, 15, 18 and 31		6766.58	
33. Redemption fee 3% x line 32 (Section 25-7-21(4) (f))			203.00
34. TOTAL AMOUNT DUE TO CHANCERY CLERK (Lines 31 and 33)			232.00
36. Archive			1.00

IV. AMOUNT TO RECEIVE FROM REDEEMER:

38. GRAND TOTAL (lines 7, 15, 18, 34, 35, 36, and 37)			6970.58
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 .82 AC IN SECTION S & W OF 8 8 01E  
 HWY 22 & HWY 43 (35,670 SQ  
 FT)

DEED BOOK-3365 PAGE-51  
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 at Delinquent Tax Sale on 8/25/2025, for taxes thereon for the year 2024 the said land is  
 hereby released from all claim or title of state or purchaser under said tax sale, in  
 accordance with Section 27-45-3, Mississippi Code of 1972 (as amended).

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Sheriffs Fees:			
16. 1st Notice (Section 27-43-3)			
17. 2nd Notice (Section 27-43-3)			
18. TOTAL AMOUNT DUE TO SHERIFF (lines 16 and 17)			
Chancery Clerks Fees:			
19. Identify record owners (Section 27-43-3)		\$50.00	
20. Recording list, each subdivision lot (Section 25-7-21(4)(a))		\$1.00	1.00
21. Issue 1st sheriffs notice (Section 27-43-3)		\$2.00	
22. Mail 1st owners notice (Section 27-43-3)		\$1.00	
23. Issue 2nd sheriffs notice (Section 27-43-3)		\$5.00	
24. Mail 2nd owners notice (Section 27-43-3)		\$2.50	
25. Issue each lienor notice (Section 27-43-11)		\$7.00	
26. Publishers actual fee, if paid by clerk (Section 27-43-3)			
27. Recording each redemption (Section 25-7-21(4)(d))		\$25.00	25.00
28. Abstracting each subdivision lot (Section 25-7-21(4)(e))		\$1.00	1.00
29. Certify amount to redeem (Section 25-7-9(1)(a))		\$1.00	1.00
30. Certify release from sale (Section 25-7-9(1)(a))		\$1.00	1.00
31. Subtotal Lines 19 through 30			29.00
32. Calculation subtotal lines 7, 15, 18 and 31		6766.58	
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IV. AMOUNT TO RECEIVE FROM REDEEMER:

38. GRAND TOTAL (lines 7, 15, 18, 34, 35, 36, and 37)			6970.58
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I certify that the above is a true and correct statement of amount  
 necessary to redeem said property, on this day of 6/23/2026.

RONNY LOTT CHANCERY CLERK

*Shirley Fry*

Revised by: Office of the State Auditor 6/95 By: \_\_\_\_\_ D.C.

