

BEFORE THE BOARD OF SUPERVISORS OF MADISON COUNTY, MISSISSIPPI

IN THE MATTER OF THE REQUEST  
FOR AD VALOREM TAX EXEMPTION BY THE  
MISSISSIPPI HEALTH CARE ASSOCIATION,  
A NON-PROFIT ASSOCIATION, RECOGNIZED BY  
BY THE INTERNAL REVENUE SERVICE AS A  
501(C)(6) ORGANIZATION

**FILED**  
MADISON COUNTY

MAR 28 2016

RONNY LOTT, CHANCERY CLERK

BY Clark D.C.

PETITION

1. Comes now before the Board of Supervisors of Madison County, Mississippi the Mississippi Health Care Association (MHCA) through counsel to petition for a tax exemption from ad valorem taxes in Madison County, Mississippi, as a non-profit 501(c)(6) organization pursuant to §27-31-1(d), Miss Code Anno. The Association owns property located at 303 Brame Road, Ridgeland, Mississippi 39157, recently purchased for exclusive use as MHCA offices. The property is used exclusively for benevolent purposes. The property will not be used to generate revenue.

2. The MHCA is an association of nursing homes and assisted living businesses that are located throughout the State of Mississippi. At least one facility is located in all of the counties of Mississippi except Issaquena County. MHCA has been in existence over 60 years. The mission of the MHCA is to lead the way in long term care through the passion of its members. Its vision is for the long term care profession to be respected, supported and valued. Its values are integrity, to protect, honor and compassion.

Through these principles, the MHCA serves its members with training, education and

timely information about regulatory matters. In addition, it continues to provide outreach to elected officials and policymakers on the local, state and national levels. The MHCA has worked hard over the past several years to build and maintain a positive relationship with elected and appointed officials so they will have access to the information necessary to make informed decisions about issues which affect all of our residents.

3. The Association is financially supported by the dues of individual nursing homes and assisted living facilities.

4. Organizations of virtual identical benevolent functions in Madison County have been granted exemption from ad valorem taxes. For example, Mississippi Hospital Association, exemption code 16; Mississippi Society of CPA's, exemption code 17; and the Mississippi Nurses Association.

5. As evidence of its original and continuing status as a 501(c)(6) tax-exempt entity, relevant portions of MHCA's most recent filed Federal tax return is attached as Exhibit 1, and its certificate from the IRS is attached as Exhibit 2.

WHEREFORE, for the foregoing reasons, the MHCA respectfully requests the Board of Supervisors grant it an exemption for ad valorem taxes assessed on its office property situated in Madison County.

Respectfully submitted,

MISSISSIPPI HEALTH CARE ASSOCIATION

By:   
\_\_\_\_\_

*Of Counsel:*

John L. Maxey II, MS Bar No. 1946  
Elliott V. Haller, MS Bar No. 104284  
MAXEY WANN PLLC  
Post Office Box 3977  
Jackson, Mississippi 39207-3977

*Attorneys for Mississippi Health Care Association*

**VERIFICATION**

**STATE OF MISSISSIPPI**  
**COUNTY OF Madison**

I, Vanessa Henderson, as Administrator of the Mississippi Health Care Association, Petitioner in the above action, after being duly sworn in accordance with law, make oath that the matters and things alleged in the foregoing petition are true to the best of my knowledge, information and belief.

Vanessa Henderson  
Vanessa Henderson, Administrator of the  
Mississippi Health Care Association

Sworn to and subscribed before me this 24<sup>th</sup> day of March, 2016.

Julian Ratcliff  
Notary Public

My Commission Expires:



Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

**A For the 2014 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C Name of organization** **Mississippi Health Care Association**  
**600 Concourse Building**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) **1076 Highland Colony Pkwy, Ste 125** Room/suite **125**  
 City or town, state or province, country, and ZIP or foreign postal code  
**Ridgeland MS 39157**

**D Employer identification number**  
**64-0478814**

**E Telephone number**  
**601-956-3472**

**F Name and address of principal officer:**  
**VANESSA HENDERSON**  
**1076 HIGHLAND COLONY PARKWAY**  
**RIDGELAND MS 39157**

**G Gross receipts \$** **1,767,397**

**H(a)** Is this a group return for subsidiaries?  Yes  No  
**H(b)** Are all subsidiaries included?  Yes  No  
 If "No," attach a list. (see instructions)

**I Tax-exempt status:**  501(c)(3)  501(c) ( **6** ) ◀ (insert no.)  4947(a)(1) or  527

**J Website:** **www.mshca.com**

**K Form of organization:**  Corporation  Trust  Association  Other ▶

**L Year of formation:** \_\_\_\_\_ **M State of legal domicile:** **MS**

**H(c) Group exemption number** ▶ \_\_\_\_\_

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
**TO ESTABLISH AND MAINTAIN HIGH STANDARDS OF PROFESSIONAL CARE, OPERATION, AND ADMINISTRATION OF LICENSED LONG-TERM CARE FACILITIES IN MISSISSIPPI.**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

**3** Number of voting members of the governing body (Part VI, line 1a) **3** **13**

**4** Number of independent voting members of the governing body (Part VI, line 1b) **4** **13**

**5** Total number of individuals employed in calendar year 2014 (Part V, line 2a) **5** **7**

**6** Total number of volunteers (estimate if necessary) **6** **0**

**7a** Total unrelated business revenue from Part VIII, column (C), line 12 **7a** **0**

**b** Net unrelated business taxable income from Form 990-T, line 34 **7b** **0**

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)		<b>0</b>
<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,031,864</b>	<b>1,003,572</b>
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>107,068</b>	<b>118,181</b>
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>681,044</b>	<b>645,644</b>
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,819,976</b>	<b>1,767,397</b>
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>507,852</b>	<b>464,153</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0</b>		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,127,548</b>	<b>1,033,988</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,635,400</b>	<b>1,498,141</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>184,576</b>	<b>269,256</b>
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	<b>3,223,184</b>	<b>3,503,506</b>
<b>21</b> Total liabilities (Part X, line 26)	<b>387,534</b>	<b>398,606</b>
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>2,835,650</b>	<b>3,104,900</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: **Vanessa Henderson** Date: \_\_\_\_\_  
 Type or print name and title: **Executive Director**

**Paid Preparer Use Only**

Print/Type preparer's name: **DOUGLAS J. HESTER, CPA** Preparer's signature: *[Signature]* Date: **04/23/15** Check  if self-employed PTIN: **P0048502**

Firm's name: **Williams, Weiss, Hester & Co., PLLC.** Firm's EIN: **64-0317418**

Firm's address: **P.O. Box 16506 Jackson, MS 39236** Phone no.: **601-981-7571**

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

TO ESTABLISH AND MAINTAIN HIGH STANDARDS OF PROFESSIONAL CARE, OPERATION, AND ADMINISTRATION OF LICENSED LONG-TERM CARE FACILITIES IN MISSISSIPPI.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) HOLDING ANNUAL MEMBERSHIP CONVENTION

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) SPONSORING OF EDUCATIONAL SEMINARS TO ESTABLISH AND PROMOTE PROGRAMS OF EDUCATION TO ENSURE THE LATEST ADVANCES OFFERED BY THE MEDICAL AND HEALTH SERVICES FOR RESIDENTS AND PATIENTS OF LICENSED LONG-TERM FACILITIES.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) ACTIVITIES FOR MEMBERS

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses ▶

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Internal Revenue Service  
District Director

Department of the Treasury  
Returns Program Management  
Staff - Taxpayer Assistance  
P.O. Box 1055 - Room 1109  
401 West Peachtree St., NW  
Atlanta, GA 30370

Date: March 12, 1992

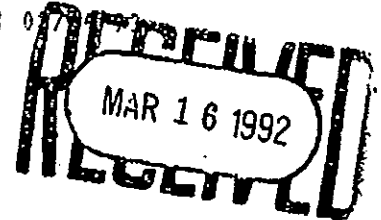
Mississippi Health Care Association  
Incorporated  
114 Market Ridge Dr  
Jackson, MS 39213-9394

Refer Reply To:  
RPH:EO:TPA:1109

Your Inquiry Dated: 07/11/91

EIN: 64-0478814

FFN: 580033637



Dear Taxpayer:

We have received your letter requesting confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code by our letter of February, 1972 .

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 character, purposes or method of operation must be reported to us so we can consider the effect of the change on your exempt status. You must also report any change in your name or address.

Thank you for your cooperation.

Sincerely yours,

*Roger McMinney*

Exempt Organizations Coordinator

