

PETITION FOR TAX-EXEMPT STATUS

AS AUTHORIZED BY MS CODE 27-31-1

TO THE BOARD OF SUPERVISORS OF LAUDERDALE COUNTY:

PERSONALLY comes and appears before me the undersigned authority in and for the jurisdiction of aforesaid _____, of

(Organization Name)

Lauderdale County, Mississippi, who by me being first duly sworn and states upon his/her oath, and petitions the Board of Supervisors of Lauderdale County, Mississippi, that the following described real property shall be exempt from ad valorem taxation:

Physical Address: _____

Legal Description: _____

Parcel # _____ PPIN # _____

In bringing this petition, _____, of
(Organization Name)
Lauderdale County, Mississippi, would show that it purchased said property and this purchase is reflected by a warranty deed/s:

Dated _____, in Book _____, Page _____

Dated _____, in Book _____, Page _____

of the land records in office of the Chancery Clerk of Lauderdale County, Mississippi. Applicant affirms that as of _____, 20_____, this property **has been used and continues to be used** as a _____.

That the undersigned attaches hereto documents received from the Secretary of State relating to the entities sought to be exempted as a non-profit corporation or association. Further attached hereto is a copy of the initial minutes and by-laws of said entity, naming its officers, directors, members and all board members, or if applicable, a letter received from the Internal Revenue Service, granting the entity requesting tax exemption pursuant to §501-C3 of the Internal Revenue Code.

WHEREFORE, _____, of
(Organization Name)
Lauderdale County, Mississippi, prays that it be granted tax-exempt status on the above
described property.

Further Affiant sayeth not.

Respectfully submitted by:

_____	for	_____
Print Name		Organization Name
_____		_____
Signature and Title		Mailing address
_____		_____ / _____
Date Submitted		Phone Number Fax Number

SWORN TO AND SUBSCRIBED BEFORE ME, on this the _____ day of _____,
_____.

Notary Public

My Commission Expires:

SEAL

Instructions for Filing Application for Tax Exemption

1. An application for tax exemption must be filed to determine exempt status. **There is no automatic exemption given.**
2. We request you file by June 1st of the year you are requesting tax exemption and have the application completed and submitted to the Board of Supervisors.
3. You must be a 501-(c)(3) exempt organization as defined by the Internal Revenue Service and meet the requirements as noted in the Mississippi Code of 1972 , Section 27-31 (Exempt Property Amendment). For answers to technical and procedural questions about charities and other non-profit organizations, call IRS Tax Exempt and Government Entities Customer Account Services at (877) 829-5500 (toll-free number). If you prefer to write, use the address below. To obtain a determination letter that applies the principles and precedents previously announced to a specific set of facts, or to transmit copies of amended documents, write to:

Internal Revenue Service
Exempt Organizations Determinations
P.O. Box 2508
Cincinnati, OH 45201

4. The property must be titled in the name of the requesting organization on the Lauderdale County tax records as of January 1st of the exemption request year. The property must BE IN USE by the requesting organization as of January 1st of the exemption request year. Property that is listed as "Parking" in an exemption request must be in use by the requesting organization on January 1st of the exemption request year and meet all guidelines.
5. You are requested to provide any additional information that will be beneficial in the determination of your tax exempt status (such as a condensed version of your Charter or mission statement). Note: if you currently have exempt property in Lauderdale County and have provided these items in the past, you are not required to provide them again.
6. A decision on the tax exemption request will be made and you will be notified as to approval or denial. If denied you may appeal and a further review will be done. If you are still denied then you may file a formal protest with the Lauderdale County Chancery Clerk's office by the 1st Monday in August. This will set you up for a review before Lauderdale County Board of Supervisors.

NOTE: If exempt property is sold, leased, and/or if the 501-(c)(3) IRS exemption is revoked, YOU MUST notify Lauderdale County Tax Assessor's office, failure to do so may result in the loss of the tax exempt status.