

## Instructions for Filing Application for Tax Exemption—Hinds County

1. An application for tax exemption must be filed to determine exempt status, there is no automatic exemption. Note: Exemptions that have been approved do not need to re-file unless there is Any type of deed activity, if there is any deed activity then you must re-file.
2. We request you file by June 1<sup>st</sup> of the year you are requesting tax exemption and have the application completed and in our office by June 1<sup>st</sup>.
3. You must be a 501-C 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). The property must be titled in the name of the requesting organization on the Hinds County tax records as of Jan. 1<sup>st</sup> of the exemption request year. The property must BE In Use by the requesting organization as of Jan. 1<sup>st</sup> of exemption request year.
4. You are requested to provide a current copy of Certificate of Incorporation from the MS. Secretary of State's office as a registered charity organization.
5. You are requested to provide any additional information that will be beneficial in 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 Hinds County and have provided these items in the past, you are not required to provide them again.
6. Property listed in the proper ownership that meets the requirements and has construction in progress (sign with owner's name and actual construction begun) may be considered for exemption.
7. Property that has a building (residential or commercial) must be in use by the requesting organization on Jan. 1<sup>st</sup> of exemption request and meet all guidelines.
8. Property that is listed as Parking in an exemption request must be an improved lot (paved or heavily graveled and have a permanent sign affixed to property indicating parking for the exempt organization). Note: if vacant lot is contiguous with exempt property, with no buildings then it does not have to be improved (paved or graveled).

### What Happens After You File?

1. The application is reviewed and researched. 2. An appointment is scheduled to view property. The owner or person filing or their representative should be present at location. 3. A decision on request will be made by July 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 Hinds County Chancery Clerk's office by the 1<sup>st</sup> Monday in August at 9 AM Central Time. This will set you up for a review before the Hinds County Board of Supervisors.

NOTE: If exempt property is sold, leased or otherwise disposed or if the 501-C IRS exemption is lost, YOU MUST notify the Hinds County Tax Assessor office, failure to do so may result in the loss of the tax exempt status.

**HINDS COUNTY TAX ASSESSOR  
P.O. BOX 22908  
JACKSON, MISSISSIPPI 39225-2908  
APPLICATION FOR TAX EXEMPTION FOR 20\_\_**

**PLEASE RETURN ON OR BEFORE JUNE 1<sup>ST</sup>** \_\_\_\_\_

**Date Filed:** \_\_\_\_\_

**OWNER** \_\_\_\_\_

**LOCATION** \_\_\_\_\_

**PARCEL NUMBER** \_\_\_\_\_

**DESCRIPTION OF PROPERTY** \_\_\_\_\_

**DATE PROPERTY ACQUIRED** \_\_\_\_\_

**OWNER QUALIFIES AS A NOT FOR PROFIT (CHECK ONE)**

Religious Society \_\_\_\_\_  
Ecclesiastical Body \_\_\_\_\_  
Charitable Society \_\_\_\_\_  
Historical Society \_\_\_\_\_

Patriotic Society \_\_\_\_\_  
Garden Club \_\_\_\_\_  
Pilgrimage Club \_\_\_\_\_  
Fraternal or Benevolent \_\_\_\_\_

**IF OWNER IS INCORPORATED, PLEASE ATTACH A COPY OF THE CHARTER OF INCORPORATION.**

**State the use of the property as of January 1, 20\_\_**  
**(If used as a place of residence, please give name and title of occupant).**  
**PLEASE BE SPECIFIC AS TO THE USE OF PROPERTY.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Is any rent or income received from this property? \_\_\_\_\_ How much? \_\_\_\_\_**

**Review the enclosed copy of the law (Section 27-31-1) and list the specific language which applies to your organization.**

\_\_\_\_\_

**You may attach or enclose any other information which you may feel would be beneficial in the determination of your tax exempt status.**

**APPROVED** \_\_\_\_\_

**PRINT NAME** \_\_\_\_\_

**TITLE** \_\_\_\_\_

**SIGNED** \_\_\_\_\_

**DATE** \_\_\_\_\_

**TITLE** \_\_\_\_\_

**MAILING ADDRESS** \_\_\_\_\_

\_\_\_\_\_

**TELEPHONE NO.** \_\_\_\_\_

# MISSISSIPPI CODE OF 1972

*As Amended*

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## **SEC. 27-31-1. Exempt property.**

The following shall be exempt from taxation:

(a) All cemeteries used exclusively for burial purposes.

(b) All property, real or personal, belonging to the State of Mississippi or any of its political subdivisions, except property of a municipality not being used for a proper municipal purpose and located outside the county or counties in which such municipality is located. A proper municipal purpose within the meaning of this section shall be any authorized governmental or corporate function of a municipality.

(c) All property, real or personal, owned by units of the Mississippi National Guard, or title to which is vested in trustees for the benefit of any unit of the Mississippi National Guard; provided such property is used exclusively for such unit, or for public purposes, and not for profit.

(d) All property, real or personal, belonging to any religious society, or ecclesiastical body, or any congregation thereof, or to any charitable society, or to any historical or patriotic association or society, or to any garden or pilgrimage club or association and used exclusively for such society or association and not for profit; not exceeding, however, the amount of land which such association or society may own as provided in Section [79-11-33](#). All property, real or personal, belonging to any rural waterworks system or rural sewage disposal system incorporated under the provisions of Section [79-11-1](#). All property, real or personal, belonging to any college or institution for the education of youths, used directly and exclusively for such purposes, provided that no such college or institution for the education of youths shall have exempt from taxation more than six hundred forty (640) acres of land; provided, however, this exemption shall not apply to commercial schools and colleges or trade institutions or schools where the profits of same inure to individuals, associations or corporations. All property, real or personal, belonging to an individual, institution or corporation and used for the operation of a grammar school, junior high school, high school or military school. All property, real or personal, owned and occupied by a fraternal and benevolent organization, when used by such organization, and from which no rentals or other profits accrue to the organization, but any part rented or from which revenue is received shall be taxed.

(e) All property, real or personal, held and occupied by trustees of public schools, and school lands of the respective townships for the use of public schools, and all property kept in storage for the convenience and benefit of the State of Mississippi in warehouses owned or leased by the State of Mississippi, wherein said property is to be sold by the Alcoholic Beverage Control Division of the State Tax Commission of the State of Mississippi.

(f) All property, real or personal, whether belonging to religious or charitable or benevolent organizations, which is used for hospital purposes, and nurses' homes where a part thereof, and which maintain one or more charity wards that are for charity patients, and where all the income from said hospitals and nurses' homes is used entirely for the purposes thereof and no part of the same for profit.

(g) The wearing apparel of every person; and also jewelry and watches kept by the owner for personal use to the extent of One Hundred Dollars (\$100.00) in value for each owner.

(h) Provisions on hand for family consumption.

(i) All farm products grown in this state for a period of two (2) years after they are harvested, when in the possession of or the title to which is in the producer, except the tax of one-fifth of one percent (1/5 of 1%) per pound on lint cotton now levied by the Board of Commissioners of the Mississippi Levee District; and lint cotton for five (5) years, and cottonseed, soybeans, oats, rice and wheat for one (1) year regardless of ownership.

(j) All guns and pistols kept by the owner for private use.

(k) All poultry in the hands of the producer.

(l) Household furniture, including all articles kept in the home by the owner for his own personal or family use; but this shall not apply to hotels, rooming houses or rented or leased apartments.

(m) All cattle and oxen.

(n) All sheep, goats and hogs.

(o) All horses, mules and asses.

(p) Farming tools, implements and machinery, when used exclusively in the cultivation or harvesting of crops or timber.

(q) All property of agricultural and mechanical associations and fairs used for promoting their objects, and where no part of the proceeds is used for profit.

(r) The libraries of all persons.

(s) All pictures and works of art, not kept for or offered for sale as merchandise.

(t) The tools of any mechanic necessary for carrying on his trade.

(u) All state, county, municipal, levee, drainage and all school bonds or other governmental obligations, and all bonds and/or evidences of debts issued by any church or church organization in this state, and all notes and evidences of indebtedness which bear a rate of interest not greater than the maximum rate per annum applicable under the law; and all money loaned at a rate of interest not exceeding the maximum rate per annum applicable under the law; and all stock in or bonds of foreign corporations or associations shall be exempt from all ad valorem taxes.

(v) All lands and other property situated or located between the Mississippi River and the levee shall be exempt from the payment of any and all road taxes levied or assessed under any road laws of this state.

(w) Any and all money on deposit in either national banks, state banks or trust companies, on open account, savings account or time deposit.

(x) All wagons, carts, drays, carriages and other horse drawn vehicles, kept for the use of the owner.

(y) (1) Boats, seines and fishing equipment used in fishing and shrimping operations and in the taking or catching of oysters.

(2) All towboats, tugboats and barges documented under the laws of the United States, except watercraft of every kind and character used in connection with gaming operations.

(z) All materials used in the construction and/or conversion of vessels in this state; vessels while under construction and/or conversion; vessels while in the possession of the manufacturer, builder or converter, for a period of twelve (12) months after completion of construction and/or conversion, and as used herein the term "vessel" shall include ships, offshore drilling equipment, dry docks, boats and barges, except watercraft of every kind and character used in connection with gaming operations.

(aa) Sixty-six and two-thirds percent (66-2/3%) of nuclear fuel and reprocessed, recycled or residual nuclear fuel by-products, fissionable or otherwise, used or to be used in generation of electricity by persons defined as public utilities in Section [77-3-3](#).

(bb) All growing nursery stock.

(cc) A semitrailer used in interstate commerce.

(dd) All property, real or personal, used exclusively for the housing of and provision of services to elderly persons, disabled persons, mentally impaired persons or as a nursing home, which is owned, operated and managed by a not-for-profit corporation, qualified under Section 501(c)(3) of the Internal Revenue Code, whose membership or governing body is appointed or confirmed by a religious society or ecclesiastical body or any congregation thereof.

(ee) All vessels while in the hands of bona fide dealers as merchandise and which are not being operated upon the waters of this state shall be exempt from ad valorem taxes. As used in this paragraph, the terms "vessel" and "waters of this state" shall have the meaning ascribed to such terms in Section [59-21-3](#).

(ff) All property, real or personal, owned by a nonprofit organization that: (i) is qualified as tax exempt under Section 501(c)(4) of the Internal Revenue Code of 1986, as amended; (ii) assists in the implementation of the national contingency plan or area contingency plan, and which is created in response to the requirements of Title IV, Subtitle B of the Oil Pollution Act of 1990, Public Law 101-380; (iii) engages primarily in programs to contain, clean up and otherwise mitigate spills of oil or other substances occurring in the United States coastal or tidal waters; and (iv) is used for the purposes of the organization.

(gg) If a municipality changes its boundaries so as to include within the boundaries of such municipality the project site of any project as defined in Section [57-75-5\(f\)\(iv\)1](#), all real and personal property located on the project site within the boundaries of such municipality that is owned by a business enterprise operating such project, shall be exempt from ad valorem taxation for a period of time not to exceed thirty (30) years upon receiving approval for such exemption by the Mississippi Major Economic Impact Authority. The provisions of this subsection shall not be construed to authorize a breach of any agreement entered into pursuant to Section [21-1-59](#).

(hh) All leases, lease contracts or lease agreements (including, but not limited to, subleases, sublease contracts and sublease agreements), and leaseholds or leasehold interests (including, but not limited to, subleaseholds and subleasehold interests), of or with respect to any and all property (real, personal or mixed) constituting all or any part of a facility for the manufacture, production, generation, transmission and/or distribution of electricity, and any real property related thereto, shall be exempt from ad valorem taxation during the period as the United States is both the title owner of the property and a sublessee of or with respect to the property; however, the exemption authorized by this paragraph (hh) shall not apply to any entity to whom the United States sub-leases its interest in the property nor to any entity to whom the United States assigns its sublease interest in the property. As used in this paragraph, the term "United States" includes an agency or instrumentality of the United States of America. This paragraph (hh) shall apply to all assessments for ad valorem taxation for the 2003 calendar year and each calendar year thereafter.

(ii) All property, real, personal or mixed, including fixtures and leaseholds, used by Mississippi nonprofit entities qualified, on or before January 1, 2005, under Section 501(c)(3) of the Internal Revenue Code to provide support and operate technology incubators for research and development start-up companies, telecommunication start-up companies and/or other technology start-up companies, utilizing technology spun-off from research and development activities of the public colleges and universities of this state, State of Mississippi governmental research or development activities resulting therefrom located within the State of Mississippi.

(jj) All property, real, personal or mixed, including fixtures and leaseholds, of start-up companies (as described in paragraph (ii) of this section) for the period of time, not to exceed five (5) years, that the start-up company remains a tenant of a technology incubator (as described in paragraph (ii) of this section).

**SOURCES:** Codes, Hutchinson's 1848, ch. 8, art. 2 (1); 1857, ch. 3, art. 11; 1871, Sec. 1662; 1880, Sec. 468; 1892, Sec. 3744; 1906, Sec. 4251; Hemingway's 1917, Sec. 6878; 1930, Sec. 3108; 1942, Sec. 9697; Laws, 1928, ch. 185; 1932, chs. 137, 289; 1934, ch. 157; 1935, ch. 23; 1938, ch. 128; 1946, ch. 234, Sec. 1; 1952, ch. 424; 1954, ch. 384; 1958, ch. 564; 1960, chs. 464, 465; 1966, ch. 639, Sec. 1; 1968, ch. 582, Sec. 1; 1971, ch. 412, Sec. 1; 1972, ch. 448, Sec. 1; 1978, ch. 410, Sec. 4; 1980, ch. 479; 1984, ch. 456, Sec. 1; 1986, ch. 403, Sec. 1; 1988, ch. 506, Sec. 2; 1990, ch. 463, Sec. 1; 1992, ch. 418, Sec. 1; 1993, ch. 604, Sec. 1, eff from and after October 1, 1993. Amended by Laws 1999, Ch. 450, Sec. 1, SB3105, eff. from and after passage (approved March 19, 1999); Laws, 2000, 3rd Ex Sess, ch. 1, Sec. 23, HB1; Laws, 2003, ch. 476, § 1, SB 2922; Laws, 2004, ch. 494, § 1, SB 3177, eff from and after Jan. 1,

2004.

**PREVIOUS VERSIONS:** [Pre-2004](#)

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