

Harry Smith came before the Board of Supervisors to address action that had been taken at his property located at 246 Hwy 30, Oxford. NO ACTION WAS TAKEN

* * * * *


**ORDER: APPROVE REQUEST FROM METHODIST ORTHOTICS AND
PROSTHETICS FOR TAX EXEMPTION**

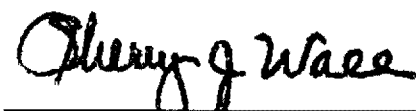
Motion was made by Larry Gillespie, duly seconded by Chad McLarty, to approve request from Methodist Orthotics and Prosthetics for tax exemption.

The vote on the motion was as follows:

Supervisor Brent Larson, voted yes
Supervisor Larry Gillespie, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, voted yes
Supervisor Mike Roberts, voted yes

After the vote, President Roberts declared the motion carried this the 21st day of January, 2020.


Mike Roberts, President
Board of Supervisors


Sherry Wall, Chancery Clerk

JUSTIA

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2013 Mississippi Code

Title 27 - TAXATION AND FINANCE

Chapter 31 - AD VALOREM TAXES--

GENERAL EXEMPTIONS

IN GENERAL

§ 27-31-1 - Exempt property

see (f) per state auditor (next page)


Universal Citation: MS Code § 27-31-1 (2013)

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

(ii) 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 or Section

57-75-5(f)(xxi), 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 paragraph 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-subleases 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).

(kk) All leases, lease contracts or lease agreements (including, but not limited to, subleases, sublease contracts and sublease agreements), and leaseholds or leasehold interests, of or with respect to any and all property (real, personal or mixed) constituting all or any part of

Exemptions: Article 4, Section 112, MS Constitution

§ 112. Equal taxation; property tax assessments

Taxation shall be uniform and equal throughout the State. All property not exempt from ad valorem taxation shall be taxed at its assessed value. Property shall be assessed for taxes under general laws, and by uniform rules, and in proportion to its true value according to the classes defined herein. The Legislature may, by general laws, exempt particular species of property from taxation, in whole or in part.

SOURCES: 1869 art XII § 20; Laws, 1956, ch 438; Laws, 1958, ch 610; Laws, 1960, ch 513; Laws, 1982, ch. 622; Laws, 1986, ch. 522, eff June 19, 1986.

Exemptions: *In general*

In Mississippi, all property is taxable unless specifically exempted from taxation by statute. (*Article 4, Section 112, Mississippi Constitution*)

Mississippi case law is consistent in the notion that the burden of establishing eligibility for a property tax exemption falls completely on the taxpayer. The taxpayer must:

- 1) Make a claim for any exemption requested,
- 2) Cite the source of such exemption,
- 3) If necessary, prove eligibility for the exemption.

Mississippi courts have also consistently held that tax exemption statutes be strictly construed against exemption and in favor of taxation.

In most cases, the Board of Supervisors (in its judicial capacity) must determine eligibility for any exemption subject to review by a court of competent jurisdiction. In doing so, the Board is not bound by the opinion of the attorney general, the state tax commission or the Internal Revenue Service.

	PPin	Year	En	DBA Name	Parcel	Status
01)	4020	2015		METHODIST ORTHOTICS & PR	*13 328	***PAID***
02)	4020	2016		METHODIST ORTHOTICS & PR	*17354	***PAID***
03)	4020	2017		METHODIST ORTHOTICS & PR	*15409	***PAID***
04)	4020	2018		METHODIST ORTHOTICS & PR	*14955	***PAID***
05)	4020	2019		METHODIST ORTHOTICS & PR	* 8182	***PAID***
06)	4021	2015		OXFORD CANTEEN		***PAID***
07)	4021	2016		OXFORD CANTEEN		***PAID***
08)	4021	2017		OXFORD CANTEEN		***PAID***
09)	4021	2018		OXFORD CANTEEN		***PAID***
10)	4021	2019		OXFORD CANTEEN		109.99
11)	4022	2015		OPUS LAND #2		***PAID***
12)	4022	2016		OPUS LAND #2		***PAID***
13)	4022	2017		OPUS LAND #2		***PAID***
14)	4022	2018		OPUS LAND #2		***PAID***
15)	4022	2019		OPUS LAND #2		***PAID***

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F17-CHANGE VIEW F24-EXIT

Press F-key beside desired entry, ENTER for next or Page-Up for previous

Internal Revenue Service

District Director

Date: April 13, 1995

Mississippi Methodist Hospital
Rehabilitation Center Inc
1350 E Woodrow Wilson Dr
Jackson, Ms 39216

Department of the Treasury

Returns Program Management
Staff - Taxpayer Assistance
PO Box 1055 - Room 1109
Stop 520-D
401 West Peachtree St. NW
Atlanta, GA 30370

Date of Inquiry:

Person to Contact:
R. Mitchell
Telephone Number:
(404) 331-3025

EIN: 23-7067206

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of April 1970. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(iii) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

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

Thank you for your cooperation.

Sincerely,



Exempt Organizations
Coordinator

TPA1001tr

102425501

Mississippi Secretary of State
Fictitious Business Name Registration
Miss Code Ann. §25-93-1 et seq.

Business ID: 104167
Date Filed: 03/02/2011 08:00 AM
C. Delbert Hosemann, Jr.
Secretary of State

11 F0070

Original Application ☒ or Renewal ☐

Applicant's Legal Name (corporate, LLC, partnership, individual etc.):

The Mississippi Methodist Hospital
and Rehabilitation Center Inc

Applicant's address: 1350 E. Woodrow Wilson, Jackson, MS 39216

MS business ID number (if any): 104167

Business email: tammyv@mmcrehab.org

State of Organization: Mississippi

Non-Mississippi businesses must indicate name of state or nation of organization and attach a copy of the business's certificate of authority to transact business in Mississippi:

The applicant is a foreign entity:

☒ No ☐ Yes; Certificate of authority is attached with this application.

Fictitious/Business Name: Methodist Orthotics & Prosthetics

Street address(es) of business using name:

1 Layfair Dr. Suite 300 Flowood, MS 39232	1600 14th St. Meridian, MS 39301	107 Fairfield Dr. Suite 10 Hattiesburg, MS 39402	804 First St. Suite 1 Cleveland, MS 38732	1607 Louisville Ave Monroe, LA 71201
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NAICS Code / Nature of Business: 622310 - Orthotics & Prosthetics Clinic

The Applicant, through its undersigned authorized representative, is familiar with the provisions of Mississippi Code Annotated §25-93-1 et seq. and understands that filing this form creates no exclusive rights in or to the fictitious/business name which is the subject of this application. Signed this 17 day of February 2011.

Signature

Tammy M. Voynik

Printed Name

Vice President, Legal Affairs

Title

Make Check for \$25.00 payable to SECRETARY OF STATE. Mail completed form with payment to SECRETARY OF STATE, PO BOX 136, JACKSON, MS 39205-0136. For assistance contact a customer service representative at (800) 256-3494. Visit our website at www.sos.ms.gov for forms and instructions.

F0070 7/1/2010



DELBERT HOSEMAN
Secretary of State

This is not an official certificate of good standing.

Name History

Name	Name Type
THE MISSISSIPPI METHODIST HOSPITAL AND REHABILITATION CENTER, INC.	Legal
Methodist Specialty Care Center DBA	Previous Fictitious Name
Methodist Pain Management DBA	Previous Fictitious Name
Methodist Orthotics & Prosthetics DBA	Previous Fictitious Name
Methodist Spine & Joint DBA	Previous Fictitious Name
Methodist Rehabilitation Center DBA	Previous Fictitious Name
Methodist Outpatient Rehabilitation DBA	Previous Fictitious Name

Business Information

Business Type:	Non Profit Corporation
Business ID:	104167
Status:	Good Standing
Effective Date:	05/27/1969
State of Incorporation:	Mississippi
Principal Office Address:	1350 E WOODROW WILSON DR JACKSON, MS 39216-5198

Registered Agent

Name
Voynik, Tammy
Methodist Rehab Center, 1350 E Woodrow Wilson
Jackson, MS 39216

Officers & Directors

Name	Title
EARL R WILSON SUITE 903 FIRST NATIONAL BANK, BUILDING JACKSON, MS 39201	Incorporator
FRANK E HART SR 3556 EDMAR PLACE	Incorporator

12/19/2019

JACKSON, MS

HILTON L LADNER
2573 LAKE CIRCLE
JACKSON, MS

Incorporator

JESSE L WOFFORD
924 EUCLID AVENUE
JACKSON, MS

Incorporator

State of Mississippi



Office of Secretary of State
Jackson

*I, Edwin Lloyd Pittman, Secretary of State, do certify
that the amendment hereto attached, amending the Charter of Incorporation of*

THE MISSISSIPPI METHODIST HOSPITAL
AND REHABILITATION CENTER, INC.

*was pursuant to the provisions of the laws of Mississippi recorded in
the Records of Incorporations in this office, in
Photostat Book 275, Page 334 - 341.*



*Given under my hand and the Seal
of office hereunto affixed, this
23rd day of July, 1981.*

Edwin Lloyd Pittman
SECRETARY OF STATE

State of Mississippi

EXECUTIVE



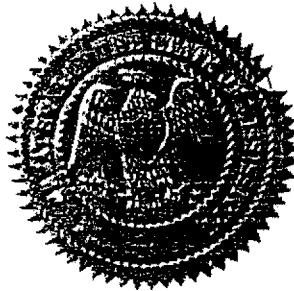
OFFICE

Jackson

*The within and foregoing Amendment to the
Charter of Incorporation of*

THE MISSISSIPPI METHODIST HOSPITAL
AND REHABILITATION CENTER, INC.

is hereby approved.



In Testimony Whereof, I have hereunto set
my hand and caused the Great Seal
of the State of Mississippi to be
affixed, this the 23rd day of July,
A. D., 1981.

William G. Winter

Governor

Attest:

Edwin Lloyd Pittman
Secretary of State

AMENDMENT TO CHARTER OF INCORPORATION
OF
THE MISSISSIPPI METHODIST HOSPITAL AND REHABILITATION CENTER, INC.

That portion of Section 8 of the Charter of Incorporation of The Mississippi Methodist Hospital and Rehabilitation Center, Inc. appearing under "Board of Trustees, Powers and Title of Property:" is amended to read as follows:

"The business and government of this corporation shall be conducted in the City of Jackson, Mississippi. This corporation shall be composed of not less than nine (9) members, nor more than 21 members, known as the Board of Trustees, 1/3 of whom shall be members of The United Methodist Church. Members shall be elected by those who are members at the time the election takes place.

The membership shall be divided into three (3) groups, each having at least three members. The membership of Group I shall expire two (2) years from date of election and the members in this group shall thereafter be elected for a term of six (6) years; the membership of Group II shall expire four (4) years from date of election and thereafter the members in this group shall be elected for a term of six (6) years; the membership of Group III shall expire six (6) years from date of election and thereafter the members in this group shall be elected for a term of six (6) years. Provided, however, each current member and member hereafter elected may serve until his successor is elected. In electing members, the Board of Trustees shall designate the group into which each member shall be placed and the Board of Trustees shall designate into which of these three groups its present members are placed at its first annual meeting following the effective date of this amendment.

Vacancies occurring within the membership of the Board of Trustees due to the expiration of the above mentioned terms shall be filled by the Board of Trustees. Should any member of the Board of Trustees resign, die or otherwise be unable to serve the full term to which he was elected, the remaining members of the Board of Trustees may elect a person to serve out the remaining portion of the unexpired term of such Trustee.

The Board of Trustees shall report annually to the Mississippi Conference of The United Methodist Church those persons who are serving on the Board of Trustees.

It shall be the duty of the Board of Trustees of The Mississippi Methodist Hospital and Rehabilitation Center to insure that at no time shall:

- (a) Physicians or other persons actively engaged in the medical profession constitute more than 1/3 of the membership;
- (b) Clergymen constitute more than 1/3 of the membership; and
- (c) Methodists* constitute less than 1/3 of the membership.

"The term 'Methodists' as herein used shall mean either a clergyman who is a member of an Annual Conference of The United Methodist Church or a layman who is a member in good standing of a local church affiliated with an Annual Conference of The United Methodist Church."

Guy T. Vise, Jr.
PRESIDENT AND CHIEF EXECUTIVE
OFFICER

Earl R. Wilson
CHAIRMAN, BOARD OF TRUSTEES

STATE OF MISSISSIPPI
COUNTY OF HINDS

THIS DAY personally appeared before me, the undersigned authority in and for the aforesaid jurisdiction, the within named DR. GUY T. VISE, JR., who as President and Chief Executive Officer of THE MISSISSIPPI METHODIST HOSPITAL AND REHABILITATION CENTER, INC., acknowledged that he signed and delivered the above and foregoing Amendment to Charter of Incorporation on this the 16th day of July, 1981.

Franklin L. Lamm
NOTARY PUBLIC

My Commission Expires:
10-7-83

STATE OF MISSISSIPPI
COUNTY OF HINDS

THIS DAY personally appeared before me, the undersigned authority in and for the aforesaid jurisdiction, the within named EARL R. WILSON, who, as Chairman of the Board of Trustees of THE MISSISSIPPI METHODIST HOSPITAL AND REHABILITATION CENTER, INC., acknowledged that he signed and delivered the above and foregoing Amendment to Charter of Incorporation on this the 16th day of July, 1981.

Franklin L. Lamm
NOTARY PUBLIC

My Commission Expires:
10-7-83

RESOLUTION

WHEREAS, the portion of Section 8 of the Charter of Incorporation of the Mississippi Methodist Hospital and Rehabilitation Center, Inc. entitled "Board of Trustees, Powers, and Title of Property" provides as follows:

"The business and government of this corporation shall be conducted in the City of Jackson, Mississippi. This corporation shall be composed of not less than nine (9) members, nor more than 21 members, known as the Board of Trustees, 3/4 of whom shall be members of the United Methodist Church.

The members shall be divided into three (3) groups. The membership of Group I expiring four (4) years from the date of this charter, the membership of Group II expiring five (5) years from the date of this charter, and the membership of Group III expiring six (6) years from the date of this charter; the initial members and the expiration date of their membership being:

Group I whose membership expires four (4) years from the date hereof, are:

- (1) Frank E. Hart, Sr.
- (2) Jesse L. Wofford
- (3) Dan Breland

Group II whose membership expires five (5) years from the date hereof, are:

- (1) Robert Kates
- (2) Harold Peden
- (3) W. H. Mounger

Group III whose membership expires six (6) years from the date of this charter are:

- (1) Earl R. Wilson
- (2) Hilton L. Ladner
- (3) Dean M. Miller

Vacancies within the membership of the corporation shall be filled as follows:

The Board of Trustees of said Mississippi Methodist Hospital and Rehabilitation Center shall nominate candidates for membership as Trustees of said body and same shall be elected by the Mississippi Conference of the United Methodist Church in either regular or special session from among the candidates nominated by the above mentioned Board of Trustees.

The memberships of those elected to fill unexpired terms shall expire at the same time as would the memberships of those whom they replace.

The Board of Trustees of said corporation and the United Methodist Church shall take care that at no time shall:

- (a) Physicians or other persons actively engaged in the medical profession constitute more than 1/3 of the membership;

RESOLUTION
Page Two

- (b) Clergymen constitute more than 1/3 of the membership;
- (c) Methodists* constitute less than 3/4 of the membership; and
- (d) No member (Trustee) may serve more than two (2) consecutive terms.

a clergyman who is a member of an Annual Conference of the United Methodist Church or a layman who is a member in good standing of a local church affiliated with an Annual Conference of the United Methodist Church."

WHEREAS, it is desirable that said Charter of Incorporation be amended to more specifically set forth the manner in which members are to be elected and vacancies on the Board of Trustees are to be filled, and to provide that members of the Board of Trustees may serve for any number of consecutive terms to which they are elected.

NOW, THEREFORE, BE IT RESOLVED that the portion of Section 8 of the Charter of Incorporation of The Mississippi Methodist Hospital and Rehabilitation Center, Inc. appearing under "Board of Trustees, Powers and Title of Property:" be amended to read as follows:

"The business and government of this corporation shall be conducted in the City of Jackson, Mississippi. This corporation shall be composed of not less than nine (9) members, nor more than 21 members, known as the Board of Trustees, 1/3 of whom shall be members of The United Methodist Church. Members shall be elected by those who are members at the time the election takes place.

The membership shall be divided into three (3) groups, each having at least three members. The membership of Group I shall expire two (2) years from date of election and the members in this group shall thereafter be elected for a term of six (6) years; the membership of Group II shall expire four (4) years from date of election and thereafter the members in this group shall be elected for a term of six (6) years; the membership of Group III shall expire six (6) years from date of election and thereafter the members in this group shall be elected for a term of six (6) years. Provided, however, each current member and member hereafter elected may serve until his successor is elected. In electing members, the Board of Trustees shall designate the group into which each member shall be placed and the Board of Trustees shall designate into which of these three groups its present members are placed at its first annual meeting following the effective date of this amendment.

Vacancies occurring within the membership of the Board of Trustees due to the expiration of the above mentioned terms shall be filled by the Board of Trustees. Should any member of the Board of Trustees resign, die or otherwise be unable to serve the full term to which he was elected, the remaining members of the Board of Trustees may elect a person to serve out the remaining portion of the unexpired term of such Trustee.

The Board of Trustees shall report annually to the Mississippi Conference of The United Methodist Church

RESOLUTION
Page Three

those persons who are serving on the Board of Trustees.

It shall be the duty of the Board of Trustees of The Mississippi Methodist Hospital and Rehabilitation Center to insure that at no time shall:

- (a) Physicians or other persons actively engaged in the medical profession constitute more than 1/3 of the membership;
- (b) Clergymen constitute more than 1/3 of the membership; and
- (c) Methodists* constitute less than 1/3 of the membership.

*The term 'Methodists' as herein used shall mean either a clergyman who is a member of an Annual Conference of the United Methodist Church or a layman who is a member in good standing of a local church affiliated with an Annual Conference of The United Methodist Church."

BE IT FURTHER RESOLVED, that the President and Secretary of the Corporation be and they are hereby authorized to take any and all steps necessary to legally effect said amendments to the Charter of Incorporation of The Mississippi Methodist Hospital and Rehabilitation Center, Inc.

I, the undersigned Secretary of The Mississippi Methodist Hospital and Rehabilitation Center, Inc., a Mississippi non-profit corporation, hereby certify that the above and foregoing Resolution is a true and correct copy of a Resolution adopted by a unanimous vote of the members and Board of Trustees of said corporation present at a regular meeting held in accordance with the By-Laws of the corporation on the 28th day of May, 1981, at which a quorum of the membership and Board of Trustees was present.

WITNESS my signature and seal of the corporation this the 16th day of July, 1981.

Frank E. Hart
FRANK E. HART

(SEAL)

Received at the office of the Secretary of State, this the 21st day of July
A. D., 19 91, together with the sum of \$ 10.00 deposited to cover the recording fee, and
referred to the Attorney General for his opinion.

Edison Lloyd Pittman
SECRETARY OF STATE.

Jackson, Miss.

July 22, 1981

I have examined this Amendment to the Charter of incorporation,
and am of the opinion that it is not violative of the Constitution and laws of this State, or of the United
States.

Bill Allain
ATTORNEY GENERAL

By W. H. Coleman
~~Attorney General~~
Deputy

Ed Buelow, Jr., Chairman
and Commissioner of Revenue

Russell E. Hawkins, CPA
Associate Commissioner

Terry L. Jordan
Associate Commissioner



MISSISSIPPI

STATE TAX COMMISSION

Sales and Use Tax Bureau
Post Office Box 1033
Jackson, Mississippi 39215
Telephone: 601-923-7015
Fax: 601-923-7034

April 17, 2002

Mississippi Methodist Rehabilitation Center
1350 East Woodrow Wilson
Jackson, MS 39216

Ref: Sales Tax Exemption Number 23-7067206

Dear Sir or Madam:

This is in response to your letter of April 17, 2002 in which you asked that we provide you with a statement verifying the Mississippi Methodist Rehabilitation Center's exemption from sales and use tax. Any exemption from sales tax is provided by statute of the law. We have determined that the Mississippi Methodist Rehabilitation Center meets the qualifications for exemption as provided in Section 27-65-111(a), Mississippi Code of 1972. The exemption applies to purchases of tangible personal property and taxable services that are ordinary and necessary to the operation of the Mississippi Methodist Rehabilitation Center.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, even though said contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65-21, Mississippi Code of 1972, respectively.

The Mississippi Methodist Rehabilitation Center may use this letter as its authorization of exemption from sales tax on sales made to, billed to, and *paid directly* by the Mississippi Methodist Rehabilitation Center. If we can be of further assistance, please do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script, reading "Daniel F. Stubbs".

Daniel F. Stubbs, Auditor
Sales & Use Tax Bureau

4. Do you have in your possession, or is there located at your business, any machinery, equipment, furniture, fixtures, or vending machines leased, rented, loaned, or stored at that location, but not owned by you? YES ☐ NO ☒ If the answer is yes, please list in the space provided below. (Exclude licensed motor vehicles.)

Description of Item	Name and Address of Owner	Selling Price (If stated in lease)	Annual or Monthly Rent (Specify)	Year of Manufacture	Year Installed

5. Do you have any leasehold improvements at your business premises which have been arranged between you and other party(ies) either this year or in a previous year? YES ☐ NO ☒ If the answer is yes, please list in the space provided below. (Leasehold improvements include, but are not limited to, shelving, bins, counters, movable partitions, supplemental heating or air conditioning, draperies, or extraordinary lighting, electrical or plumbing facilities.)

Description of Improvement:	Year Installed	Cost
		\$

Have you rebuilt or re-manufactured any equipment? YES ☐ NO ☒ If the answer is yes, please list in the space provided below.

Description (Make and Model):	Year of Rebuild	Cost
		\$

Section 4 - (Leasing and Rental Companies Only)

Please check the appropriate category:

Property was manufactured . . .

☐ . . . by you, and you are the lessor.

☐ . . . by another, and you are the lessor.

Did you have machinery, equipment, furniture, or fixtures located in the county which were leased, rented, loaned, or stored, and were in the possession of another party as of January 1?

YES ☐ NO ☐ If the answer is yes, please list in the space provided below.

Lessee's Name and Address	Quantity and Description	Current Selling Price (New, Retail)	Annual or Monthly Rent (Specify)	Term of Lease	Year Manufactured	Year Installed
		\$	\$			

☐ Please notify me in writing if the appraised or true value of my personal property is increased by 10% or \$50,000.

Certification: I hereby certify, under oath, that the above entered information is true and correct to the best of my knowledge.
Verification under oath required by Miss. Code Ann. § 27-35-23 (4)

Signature of Property Owner:

Signature of Preparer (If other than Property Owner):

Date:

Chris Wallace

Date:

3/26/17

Property Owner Information

The purpose of this form is to enable the owner of property to render pertinent information to the County Assessor as conveniently as possible. Any questions with regard to this rendition, or personal property assessments, should be addressed to the County Assessor.

This form must be completed in its entirety, certified, and submitted to the County Assessor. In the event of failure to do so, the County Assessor is required to assess the property using the best information available.

A listing of furniture, fixtures, machinery, and equipment owned and/or leased in said county, by location, description, original year new, and original cost new, is requested. (Please report inventory at cost.)

A listing of Leased equipment including lessor/lessee name, mailing address, description and location of equipment, original year new, and cost new is requested.

Property not owned by the taxpayer, but in his/her charge, as lessee, parent, spouse, executor administrator, guardian, trustee, or otherwise, is to be rendered by the person having that charge, and separate lists shall be returned for each party claimed as an owner of property.

In accordance with Mississippi Code 1972 Section 27-35-45, Annotated (1995), FAILURE TO LIST FOR ASSESSMENT, AS REQUIRED BY LAW, ANY PERSONAL PROPERTY WHICH IS TAXABLE UNDER THE LAWS OF MISSISSIPPI, OR FAILURE TO PROVIDE THE TAX ASSESSOR WITH ANY DOCUMENTATION THAT THE ASSESSOR CONSIDERS NECESSARY TO VERIFY THE LIST, THE CURRENT YEAR ASSESSMENT SHALL BE INCREASED BY TEN PERCENT (10%).

The tax lien date in Mississippi is January first to March first. Property is assessed to the person who owned it at that time. If ownership is unknown or uncertain, then property is assessed to the person who was in possession of, or in charge of, the property at that time.

Time for filing is determined by the County Tax Assessor. In no case, however, can it be later than the first of April. All owners of taxable personal property are required to file.

Personal property is assessed in the county and district where it is located, with certain narrow exceptions. If one person owns personal property in more than one taxing district, separate lists are to be made for each district.

Determination of true value for purpose of assessment shall mean and include, but shall not be limited to, market value, cash value, actual cash value, proper value, and value for the purpose of appraisal for ad valorem taxation.

The County Assessor has the right to inspect any property, to propound questions, to examine books, records, and any documents relating to the ownership or value of property, the right to ascertain the amount of insurance carried, and must be provided, on request.

Objections to assessments are made to the Board of Supervisors at the August meeting each year. The Board of Supervisors equalizes assessments between and among properties on appeal, and may make adjustments to assessed value, accordingly.

DBA: METHODIST ORTHOTICS & PROSTHETICS, 1207 OFFICE PARK, OXFORD

LOCATION: 1207 OFFICE PARK SUITE A,

OLD PARCEL:

COUNTY: Lafayette

BUSINESS TYPE: 0000 TAX DIS

BUILDING AREA: 000000

OLD/NEW BUSINESS: 00/00/2014 BUSINE

TRANSACTION - COST BOOK - MANUFACTURER - MODEL - DESCRIPTION

- 1) 0107580, ASSET---, INVENTORY
- 2) 0107581, #037341, HUTCH
- 3) 0107582, S02B572, CHAIR SEC PLASTIC PAD
- 4) 0107583, S032024, HEWLETT PACKARD, LASERJET, PRINTER, COMPUTER
- 5) 0107584, S011494, CHAIR STACKING MTL PADDED
- 6) 0107585, S011463, CHAIR ARM METAL PADDED
- 7) 0107586, S011580, RACK COAT & HAT FLOOR
- 8) 0107587, S011562, FILE CAB MTL STD 2 DR LTR
- 9) 0107588, S011446, BOOK CASE WOOD 6 TIER LFT
- 10) 0107589, S011566, FILE CAB MTL STD 4 DR LTR
- 11) 0107590, S045604, FILE CABINET LATERALRAWER
- 12) 0107591, S011469, CHAIR EXEC METAL PADDED
- 13) 0107592, S003530, DESK COMPUTER WORKSTATION, 1 DRAWER PER LF
- 14) 0107594, S017569, HEWLETT PACKARD, COMPUTER
- 15) 0107596, S001569, COUNTER MICA W/SHELVES PER LF
- 16) 0107597, S011494, CHAIR STACKING MTL PADDED
- 17) 0107598, S001593, MIRROR FREE STANDING SQ FT
- 18) 0107599, ASSET---, GAIT RAILS
- 19) 0107600, S054523, STOOL TREATMENT DR DIAGNOSIS
- 20) 0107601, S010336, SCALES FLOOR
- 21) 0107602, S001569, COUNTER MICA W/SHELVES PER LF
- 22) 0107604, S011494, CHAIR STACKING MTL PADDED
- 23) 0107605, S004773, TABLE END WOOD
- 24) 0107606, S004178, LAMP TABLE
- 25) 0107607, S011494, CHAIR STACKING MTL PADDED
- 26) 0107608, S004773, TABLE END WOOD
- 27) 0107609, S011602, TABLE WOOD BASE WOOD TOP SQ FT
- 28) 0107610, S001569, COUNTER MICA W/SHELVES PER LF
- 29) 0107611, S02B572, CHAIR SEC PLASTIC PAD

	YEAR	FURNITURE	MACHINERY	LEASED	I
Appraised Values	----	14401			
YEAR	1 ----	2015	14401		
YEAR	2 ----	2018	16010		
YEAR	3 ----	2017	18598		
YEAR	4 ----	2016	20444		
YEAR	5 ----	2015	23676		
YEAR	6 ----				
YEAR	7 ----				
YEAR	8 ----				
YEAR	9 ----				