

PART II
VJSL'S PROPERTY MEETS THE CRITERIA FOR EXEMPTION

Since 1982, VJSL has owned the real property known as the Converse Dalton Ferrell House (“CDF House”) located at 305 North Patterson Street, Valdosta, Lowndes County, Georgia 31601, Tax Parcel Number 0118C 153.⁴ The CDF House was built in 1902 for Thomas Briggs Converse, Sr., and was designed by local architect Alexander Everett, who designed and built several other historic buildings in Valdosta which are no longer in existence. Due to its historical significance and importance to Lowndes County, the CDF House was placed on the National Register of Historic Places on April 28, 1983.⁵ Since the CDF House is listed on the National Register of Historic Places,⁶ it satisfies Section C of the 1978 Resolution.

PART III
VJSL QUALIFIES AS A BONA FIDE NONPROFIT ORGANIZATION

Pursuant to the 1978 Resolution, VJSL meets the requirements for designation as “a bona fide non profit civic, community, educational, literary or charitable organization.” (Resolution, Para. 3). The 1978 Resolution defines a “bona fide non profit civic, community, educational, literary, or charitable organization” as a non-profit corporation organized under the laws of the State of Georgia which meets five separate criteria:

- A. Is a nonprofit organization as defined by and which has qualified for tax exempt status under Section 26-501(c) of the Internal Revenue Code of 1954;
- B. Has as one of its stated purposes in its charter community service, community education, community charity, or community literary activities;
- C. Does not provide as part of its principal function recreational activities exclusively for its membership and invited guests;
- D. Is not a secret, ritualistic society or fraternal organization; and

⁴ Copies of the vesting deeds are attached hereto as Exhibits “D-1,” “D-2,” and “D-3.”

⁵ A photograph of VJSL’s letter regarding the National Register is attached hereto as Exhibit “E.”

⁶ A printout of said listing, accessed from the online database on January 7, 2025, is attached as Exhibit “F.”