



Houses of Worship Fact Sheet

Mississippi Severe Storms, Straight-line Winds and Tornadoes

Private nonprofit houses of worship (HOW) are eligible for Public Assistance (PA) as facilities that provide a non-critical, essential social service to the general public. HOW and religious nonprofit organizations may be eligible for FEMA's PA program to cover the cost of emergency protective measures, debris removal, and repairing or replacing facilities damaged during Mississippi's severe weather on March 24-25, 2023. Public Assistance is funded by FEMA and administered through the Mississippi Emergency Management Agency (MEMA).

Applicant Eligibility

Only certain private nonprofits (PNPs) are eligible applicants for PA assistance. To be eligible for PA, a House of worship applicant must show that it:

- 1 Has an Internal Revenue Service (IRS) letter stating tax- exempt status under sections 501(c), (d), or (e) or evidence that the organization is a non-revenue producing Nonprofit under state law
- 2 Owns or operates a facility that provides an eligible service
- 3 Has applied for a Small Business Administration (SBA) Disaster Assistance Loan if claiming permanent work (see page 2 for more information).



If the organization is not required to obtain 501(c)(3) status or tax-exempt status, the organization must provide articles of association, bylaws, or other documents indicating that it is an organized entity, and a certification that is compliant with Internal Revenue Code section 501(c)(3) and State law requirements.

How do I apply?

Each county has a full or part-time emergency management program. Contact the emergency manager in the county where the house of worship of private nonprofit is located: By county, the numbers are: Carroll, 662-237-9268, Humphreys, 662-247-0457; Monroe, 662-369-3683; Montgomery, 662-283-1121; Panola, 662-563-6245; and Sharkey, 662-873-2755.

What information do I need to apply for PA?

All applicants will need to provide their Employer Identification Number (EIN) and Unique Entity Identifier (UEI) during registration.

An **Employer Identification Number** is also known as a Federal Tax Identification Number, and it is used to identify an entity with the Internal Revenue Service. You can apply for your EIN at www.irs.gov

The **Unique Entity Identifier** is used by the System for Awards Management (SAM.gov) to uniquely identify organizations registered to do business with the Federal governments.

Additional items you will be asked for are a copy of your 501(c)(3), proof that you have the legal responsibility to repair the facility via a lease or a deed to the property, copy of your insurance policy if applicable, and a copy of the charter or articles of incorporation, and/or current bylaws and amendments.



Submit Insurance Claims

Not all houses of worship may carry insurance, but those that do must submit documentation. By law, FEMA cannot duplicate benefits. Federal grants may cover uninsured or underinsured losses. We encourage everyone to document and insure property and be familiar with their policy. Not all insurance policies are the same. Coverage amounts, deductibles, and payment caps can vary significantly.



Eligible Work

To be eligible for FEMA funding, the work must:

- Be required as the direct result of the March 24-25 severe weather;
- Be performed at a facility that was in use at the time of the disaster;
- Occur within the six county designated area; and
- Be the legal responsibility of the house of worship at the time of the storms.

Examples of Eligible Costs

- Damaged contents necessary to the operation of the private nonprofit and house of worship facility.
- Debris removal limited to the grounds of the eligible facility
- Donated resources such as labor or equipment (must be properly documented)
- Permanent repairs on an eligible facility

Examples of Ineligible Costs

- For-profit enterprise the applicant used for fundraising purposes such as a clothing store operated by the house of worship
- Loss of revenue such as canceling a fundraising event due to the building being used for disaster-related activities, such as sheltering
- Increased operating expenses
- Replacement of rare books, collections, and objects is generally ineligible under FEMA Public Assistance. Costs associated with stabilization of such items may be eligible
- Shelter costs as this is the responsibility of the state, local, tribal and territorial (SLTT) (when a private nonprofit provides emergency services at the request of, and certified by, the legally responsible government entity, FEMA provides Public Assistance funding through that government entity as the eligible applicant)

The Public Assistance program is a cost share reimbursement program, which means that while eligible applicants may receive reimbursement for eligible expenses, they will still be responsible for a share of the cost. Houses of worship projects, if determined eligible for reimbursement, are responsible for paying the full non-federal share of the project cost (up to 25 percent).

Multiple Services: In cases where the facility provides multiple services, FEMA reviews additional items to determine the primary service that facility provides.

Multiple Facilities: If a house of worship operates multiple facilities, or a single facility composed of more than one building, FEMA must evaluate each building independently, even if all are located on the same ground.

Mixed Use Facilities and Mixed Use

Space: Houses of worship facilities that provide both eligible and ineligible services are considered mixed use facilities. Eligibility of mixed use houses of worship facilities is dependent on the primary use of the facility.

Small Business Administration (SBA Loan)

Houses of worship are considered private nonprofits that provide a non-critical, essential social service. This category of nonprofits must go through the loan application process with the U.S. Small Business Administration (SBA) Disaster Assistance program before FEMA can determine eligibility for the houses of worship Public Assistance program.

SBA's low-interest, longterm disaster loans provide up to \$2 million for damaged real estate and the repair or replacement of property, such as furniture, fixtures, and other eligible inventory. While a house of worship is not required to accept the SBA loan, Public Assistance cannot fund any associated permanent work unless an SBA loan application has been denied or does not fully cover the permanent work costs.

Additional Application Information

If you or your organization have questions about how to apply for the Public Assistance program or regarding the applicant briefings, please go online to: Public Assistance - MEMA (msema.org)