



PELAHATCHIE NEWS NETWORK



September 2025 ■ Volume 14, Issue 9 ■ Pelahatchie, MS

Pelahatchie Elementary School recognized for literacy work



Special to Pelahatchie News

By Guest Columnist, Robin Sanders, Head Principal, Pelahatchie Elementary School

Pelahatchie Elementary School was named one of seven elementary schools designated by The Mississippi Department of Education (MDE) as a Mississippi Emerging Science of Reading School, an honor that highlights the school's commitment to implementing evidence-based reading instruction to boost student literacy. MDE presented Pelahatchie ES with this recognition in a school-wide celebration on August 14, 2025.

The designation is part of MDE's statewide initiative to support schools in strengthening reading instruction using the Science of Reading — a body of research that identifies the most effective strategies for teaching children how to read. This recognition is awarded to schools that demonstrate strong growth in reading achieve-



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ment, effective instructional practices, and a clear dedication to ensuring that every child becomes a proficient reader.

This recognition reflects the hard work of both students and staff. The transition to structured literacy at our school has had a profoundly pos-

itive impact on our students, staff members, and school culture. One of the most notable changes has been the increase in student performance across various literacy benchmarks. Our teachers have embraced instructional strategies that meet students where they are and help them grow as confident, capable readers. This recognition is a testament to our shared mission to give every child the literacy skills they need for future success. The Mississippi Department of Education's Science of Reading program focuses on integrating phonemic awareness, phonics, fluency, vocabulary, and comprehension into daily instruction. Schools honored under this program are showing measurable progress toward ensuring that all students read at or above grade level.

Pelahatchie Elementary's dedication to literacy reflects the community's belief that reading is the foundation for lifelong learning. As the school continues its journey, staff members say they are committed to helping every student write their own success story.

Continued on page 2

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Gray succeeds Warren as Alderman for Ward Three

By Susie A. Wolfe

David Gray recently won the election to fill the position of retiring alderman Margie Warren. Gray is a Pelahatchie businessman who owns and operates Deep South Tactical across the street from Town Hall. He has manufactured precision bolt action rifles for fifteen years. He also manages American Spirits on the west side of town for his longtime friend Chris Watkins.

"I ran [for my first elected office] on my reputation as a business owner and my relationships within the community," Gray said. "With Margie Warren retiring as Ward Three alderman after forty years, I know I have some big shoes to fill. She was instrumental

in my campaign, and I've appreciated her advice and direction."

Gray was raised in Morton and is a graduate of Morton High School Class of 1994.

He and his wife, LeShea Lewis Gray, have been married for 25 years and have lived in Pelahatchie for 15. LeShea is employed with Pelahatchie Dental Clinic.

They have two children. Their daughter, Landri Gray, is 22 years old and a graduate of East Rankin Academy (ERA). She is employed with St. Dominic Hospital as a radiologic technologist. Their son Camp is six years old and is a first grader at ERA.

To contact Alderman Gray, email: dgray@townofpelahatchie.com.



Photo by Susie A. Wolfe

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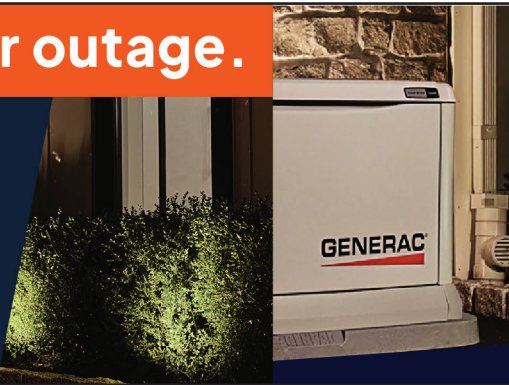
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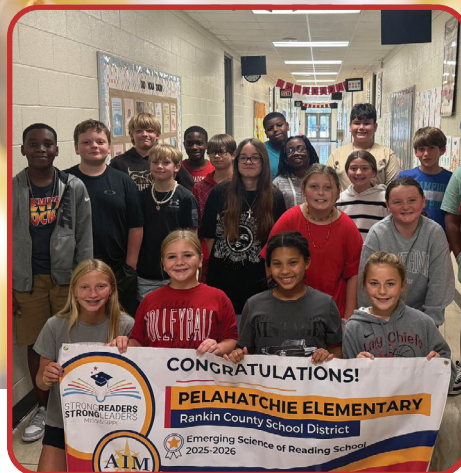
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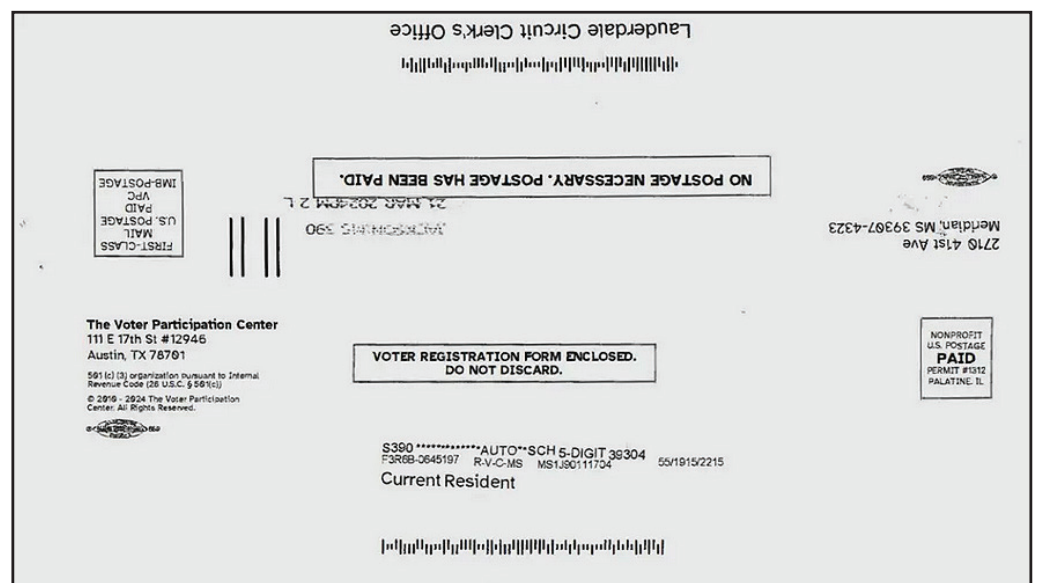
Voter Registration Mailers from Third Parties Alert

Special to Pelahatchie News

The Mississippi Secretary of State's Office has been alerted that the Voter Participation Center, a private organization, plans to send voter registration mailers to Mississippi residents. The Mississippi Secretary of State's Office and county Circuit Clerks have received numerous calls about mailers from the Voter Participation Center in past years.

The forthcoming mailers will provide information that, according to review, someone at the address may not be registered to vote and will encourage completion and submission of a voter registration form. This is not official correspondence from the Mississippi Secretary of State's Office or county Circuit Clerks and is not an indication of a change in anyone's voter registration status.

It is critically important to remember you should get your election information from trusted sources, such as your local election officials and the Mississippi Secretary of



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State's Office. Further, entities like The Voter Participation Center may obtain physical mailing address information through Freedom of In-

formation Act requests.

If you have questions about your voter registration status, please visit YallVote.ms to verify, or contact your county Circuit Clerk. Mississippians can find the contact information for their county Circuit Clerk here.

For additional questions, please contact the Elections Hotline at 1-800-829-6786 or email ElectionsAnswers@sos.ms.gov.

Local musician earns international recognition for music honoring late wife

By Ben Milam, SuperTalk Mississippi News

A Mississippi musician who got an unorthodox start to a late career in the entertainment industry has experienced an even rarer rise to prominence.

Tommy Rice lost his wife Deborah in 2020 to glioblastoma – a rare form of brain cancer. She would outlive the initial prognosis by nearly 2 and a half years, with much of the fight occurring at St. Dominic’s Hospital in Jackson. As Rice describes, her death spun him to a place he had never been.

“She changed my whole life,” Rice said on Good Things with Rebecca Turner, “Watching somebody you love so much, seeing her leaving. It was tough. When she passed, it was devastating. I was grieving myself to death.”

After losing his wife of 20 years, friends encouraged Rice to attend grief counseling. It was there that he was told to put his pain to paper – something he had never done. But when he read aloud the short story about Deborah’s battle and death to his group the next week, a new life in music was born.

Rice was spurred to turn the writing into song by those who heard it. It became his first single – “Miss Her More Today Than Yesterday.” Four years and about 400 songs later, Rice is among



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the premiere songwriters in the world. He was recently named the 2024 International Singer-Songwriters Association Songwriter of the Year.

Though the journey was unexpected and began with the visceral grief of losing a loved one, Rice says the music has helped him heal. In a way, it’s also kept Deborah alive.

“Life was an adventure with her. Now I’ve got a new adventure, but she’s still alive to me,” Rice

said. “I feel her presence all the time. It’s become a passion for me now.”


The Magnolia State native had never so much as penned a poem before becoming a nearly overnight songwriting sensation. But he’s become a well-known force in Nashville and the global music industry for his heartfelt, soul-wrenching lyrics.

“Debby would be happy with it. She loved music,” Rice said. “We just started doing it and one thing led to another. The music has been heard in 119 countries now. We had 10 million views last year. I’m so humbled by that.”


Rice has hewn his own corner of the music universe and doesn’t plan to slow down any time soon. He’s also using the success to help those who have been through the same path he and Deborah walked down, donating the proceeds from his songs to help those with terminal illnesses and those fighting alongside them.

For those who hear his songs, Rice wants them to come away with one clear message.

“Take your life one day at a time,” Rice concluded. “Be thankful you have people to love. It’s not money, what your net worth is, how big a car you drive, how big your house is – that’s all temporary. But the love is forever. Love is the key to life.”



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First Birthday Announcement



Special to Pelahatchie News

Ian Terry Armstrong celebrated his 1st birthday on August 10, 2025. Ian is the son of Chance and Amber Armstrong.

East Rankin Track and Field has strong start to season



Scoring big time at the HOKA Postal in the Pass, 8th grader Jewel Baker snags the overall varsity win and leads the Lady Patriots to victory. Lots of sweaty hugs all around.



After a long night, the varsity Patriots picked up runner up trophy at the HOKA Postal in the Pass two mile. RT Tate finished 4th overall.



Senior RT Tate led the charge for the Patriots, securing a remarkable runner-up spot in a fiercely contested field at the HOKA Postal in the Pass two-mile competition.



Grayson Dominighini won the middle school race in Pass Christian. All three boys were top finishers, bringing home T-shirt's.



Team newcomer, sixth grader Isabella McLeod, snagged the middle school win with her teammates, bringing home a team win.

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Pelahatchie Library September Events

LEFT ON READ:
TEEN BOOK CLUB
THUR., SEPT. 3, 3-4PM
Our Club meets once a month! For August & September, we will be diving into the world of dystopian fiction with *Shatter Me* by Tahereh Mafi.

SENIOR SOCIAL
TUES., SEPT. 9, 11AM-12:30PM
Join other seniors to play games and socialize.

BRUNCH & BOOKS:
ADULT BOOK CLUB
WED., SEPT. 17, 11AM-12:30PM
Our Club meets on the 3rd Wednesday of each month at 11 a.m. where we will be discussing *The Great Gatsby* by F. Scott Fitzgerald

GARDEN CLUB
THURS., SEPT. 18, 5:30-6:30PM
The Pelahatchie Petals Garden Club meets the 3rd Thursday of every month at 5:30 p.m.

SENIOR SOCIAL
TUES., SEPT. 23, 11AM-12:30PM
Join other seniors in your area to play games and socialize.

PIRATES TRIVIA NIGHT
THURS., SEPT. 25, 5-6:30PM
As a belated way to celebrate International Talk Like a Pirate Day, join us for a Pirates of the Caribbean trivia night! Costumes are encouraged.
Savvy?

SEPTEMBER IS NATIONAL LIBRARY CARD SIGN UP MONTH!

Walters speaks to members of Rankin County Rotary Club

Special to Pelahatchie News

Recently, Rankin County Rotary Club members were honored to hear from Scott Walters with All Things New Ministry, a faith-based ministry on a mission to share the gospel of Jesus Christ. Scott shared the many impactful outreach programs his organization provides to Rankin County and surrounding communities, including jail outreach, life skills support, meeting the needs of families affected by incarceration, Celebrate Recovery, and much more.



Photos special to Pelahatchie News



The Rotary members are grateful for Scott, his board, and all those who support this ministry. They truly make a difference for those in need.

All Things New holds only two fundraisers each year: Memory Walk for Debbie Pridgen, and Fundraiser Dinner – Sept 11.

ter for events and learn how you can help. Thank you, Scott, for serving our community so well. The Rotary looks forward to partnering with you on many future projects.



The Rotary Club would like to encourage you to visit their website at www.allthingsnewms.org to regis-



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City Beat: Mayor, Alderman meeting for Monday, August 4, 2025



Special to
Pelahatchie News

By Shaun McInnish, Sr., City Beat Writer,
Pelahatchie News

The Pelahatchie Mayor and Board of Aldermen held their regular monthly meeting on Monday, August 4, 2025, at Town Hall. Mayor Karl Van Horn called the meeting to order at 6:00 p.m. with all aldermen present.

Visitor's Business: Hayden Overby addressed the board regarding authority to advertise for the wastewater project.

Police: The department presented quotes for new equipment and uniforms to be used for funerals and special functions. The costs included \$4,266 for badges, \$5,853 for uniforms, and \$2,558.11 for Class A uniforms, totaling \$12,677.11. A motion was made by Alderman Eddie Jones and seconded by Alderman David Gray to pay the amount out of the seizures fund account. The motion passed with all in favor.

Maintenance: No report.

Clerk: No report.

Zoning: A public hearing scheduled for August 28 was mentioned concerning a residential property that allegedly has gone 10 years without water service. The property owner requested a grace

period. The zoning department recommended handling such matters one issue at a time moving forward.

New Business:

Approval of Minutes: A motion to approve the minutes from the July 7, 2025 meeting was made by Alderman Eddie Jones and seconded by Alderman James Harrell. The motion passed with all in favor.



Unpaid Claims Docket: A motion to approve payment of the unpaid claims docket was made by Alderman Eddie Jones and seconded by Alderman David Gray. The motion passed by a vote of 3-2.

Insurance – Morgan and White: A motion to approve a bank draft payment of \$1,082.27 to Morgan and White Insurance was made by Alderman Eddie Jones and seconded by Alderman David Gray. The motion passed with all in favor.

Insurance – Blue Cross: A motion to approve a bank draft payment of \$9,052.36 to Blue Cross Insurance was made by Alderman Eddie Jones and seconded by Alderman David Gray. The motion passed with all in favor.

Insurance – EMC Property: A motion to approve a bank draft payment of \$6,270.81 to EMC Property Insurance was made by Alderman Eddie Jones and seconded by Alderman David Gray. The motion passed with all in favor.

Payroll: A motion to approve and ratify the July 2025 payroll—\$68,288.09 for the general fund and \$26,425.22 for the enterprise fund—was made by Alderman Eddie Jones and seconded by Alderman James Harrell. The motion passed by a 3-2 vote.

2024 Audit: A motion to approve the 2024 audit was made by Alderman Eddie Jones and seconded by Alderman James Harrell. The motion passed with all in favor. The results of the audit were not released at the meeting.

Aldermen's Discussions: Alderman Eddie Jones reminded residents to remain aware during hurricane season. No further reports were given.

Adjournment: With no further business, a motion to adjourn was made by Alderman Eddie Jones and seconded by Alderwoman Diane Hill. The meeting adjourned at 6:19 p.m.

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Walters of Pelahatchie wins Wild Turkey Stamp Art Contest

Special to Pelahatchie News

The Mississippi Department of Wildlife, Fisheries, and Parks (MDWFP) is proud to announce Johnny Granberry of Lexington, Mississippi as the winner of the Mississippi Wild Turkey Stamp Art Contest. Granberry's winning design titled "Woodland Suitors" will be featured on the state's inaugural Wild Turkey Stamp, launching for the 2026 spring turkey season.

Winning the 19 to 24 age category is Maddie Walters of Pelahatchie, MS with her art titled "In the Wild." Winning the 15 to 18 age category is Allie Bullock of New Albany, MS with her art titled "An April Evening." All three winners will receive a monetary prize sponsored by the Mississippi Wildlife, Fisheries, and Parks Marine Foundation and will be featured in Mississippi Outdoors magazine.

Judging took place on Friday, August 8, 2025 at MDWFP Headquarters in Jackson, where a panel of



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2025 Turkey Stamp Art Winners Pictured L to R: Lynn Posey, MDWFP Executive Director; Maddie Walters, Pelahatchie, MS, Winner of the 19 to 24 age category; Allie Bullock, New Albany, MS, Winner of the 15 to 18 age category; and Johnny Granberry, Lexington, MS, Winner of the Mississippi Wild Turkey Stamp Art Contest

five judges unanimously selected the artwork that best reflected the vision and requirements of the stamp. Judges included Keri Davis, Owner, Pacesetter Gallery; Bill Kincade, Chairman, House Wildlife Committee; Ben Suber, Chairman, Senate Wildlife Committee; Frank Dan-

tone, President, Mississippi Chapter of the National Wild Turkey Federation; and Curtis Hopkins, PhD, Southern Region Director, Ducks Unlimited (retired).

"Thank you to every Mississippi artist who submitted artwork," said MDWFP Executive Director Lynn

Posey. "A special thank you to our judges who were eager to support this important milestone. They had a tough job selecting from all the remarkable pieces submitted. The Wild Turkey Stamp ensures Mississippi will remain at the forefront of turkey conservation for future generations. We appreciate our legislature, Mississippi Wildlife, Fisheries, Parks, Marine Foundation, conservation partners, and the public who helped make this happen."

The Wild Turkey Stamp is the result of a multi-year legislative effort by hunters, conservation partners, and land managers and marks a major step forward for conservation. Inspired by the success of the state and federal duck stamps, this initiative provides a dedicated funding stream to support wild turkey populations and the habitats they depend on.

To see the winner and other artwork entries, visit <https://www.mdwfp.com/news/2025-turkey-stamp-art-contest-winners>.

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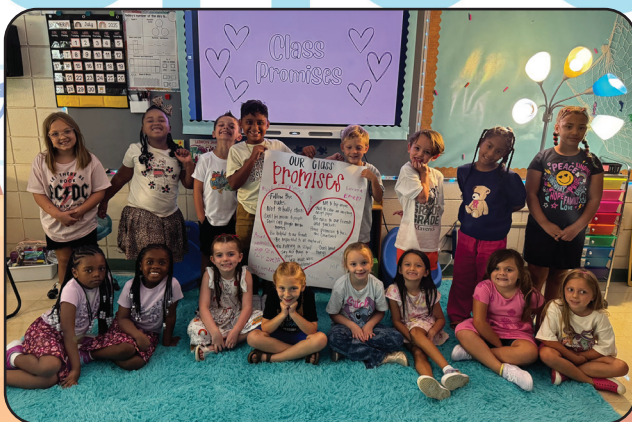
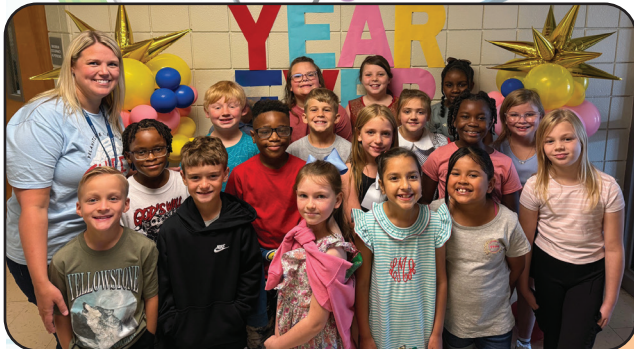
Tate sets PR in 3200 at HOKA Postal



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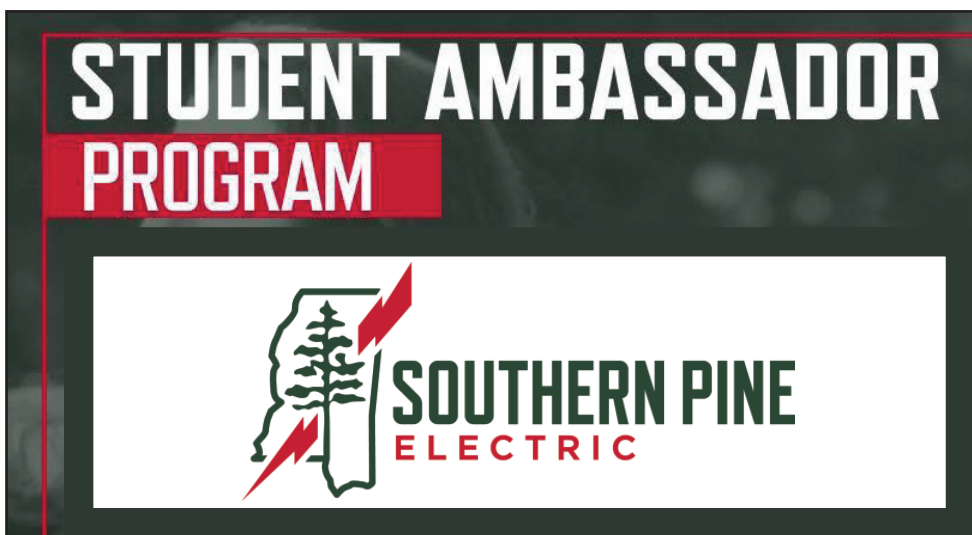
It's not that often that the East Rankin Academy team runs a 3200. The last time was about five years ago. On this special occasion, one runner had PR out of the HOKA Postal in the Pass meet, and the team can't think of a better recipient than senior RT Tate.

Pelahatchie Elementary First Day of School Photos



Photos special to Pelahatchie News

Southern Pine's Student Ambassador Program now taking applications



Special to Pelahatchie News

Southern Pine Electric has once again begun the process for accepting applications to its Student Ambassador Program.

If you have a high school junior who may be interested in applying for the ambassador program, please complete the application form at the link below. This is open to members' children and team members' children.

The student ambassador (communications intern) will work closely with the communications team and will be mentored by key cooperative staff. If your child is interested in social media, design, writing, photography or public relations they can apply and gain firsthand knowledge of the communications career field. The deadline for applications is October 10.

<https://southernpine.coop/student-ambassador-app/>



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PHS FFA members help out with MS Food Network

Recently, the Mississippi Farm Bureau Federation’s Rankin County Board and the Pelahatchie FFA (Future Farmers of America) Chapter spent the morning at the Mississippi Food Network making a real difference. They were also joined by MS State Senator Brian Rhodes. Together, they packed five pallets of food packs for the backpack program – that’s approximately 1,200 meal kits for children in need – and two pallets of produce boxes to help families put fresh food on the table. The MS Farm Bureau Federation is proud of the hard work and commitment of these volunteers to fight hunger right here in Mississippi.



Photos special to Pelahatchie News

Cross Roads Baptist Church



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10:30 a.m. - Sunday School for all ages

Wednesday Schedule:
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Online Worship Opportunity:
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The Crooked Creek Cuties Corner

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PAST HEADLINES

2015 - 10 years ago

- "First year for Chieftacular show choir"
- "Mount Carmel MBC Celebrated 140th anniversary in August"

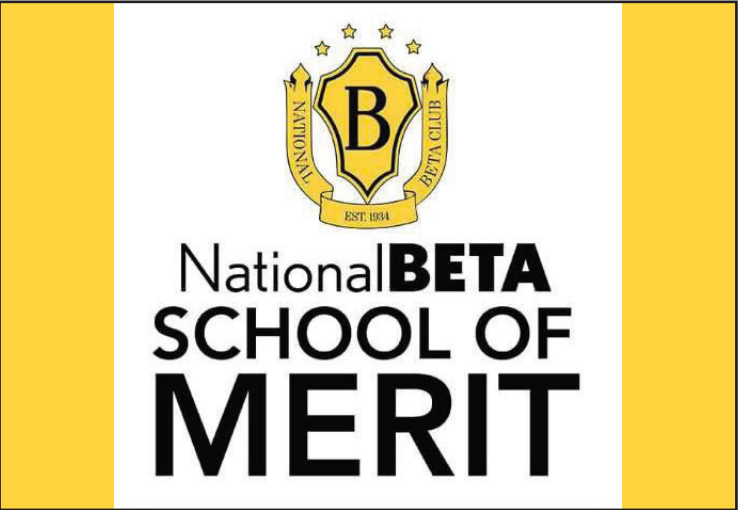
2020 - 5 years ago

- "Pelahatchie man in first indictments of poultry managers"
- "Southern Pine and TEC collaborate to provide fiber internet in rural areas"

2024 - Last Year

- "Paving Paths: Mr. Eric Brooks inspires students as PHS Career Coach"
- "Brody's Bread: Young Baker Brody Yarborough Rises to the Occasion"

PHS BETA Club receives National Beta School of Merit Award



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The number of hours and the amount of time invested into Beta and Beta Competition annually by school sponsors and students is truly inspiring. The students believe in the pillars of Beta and work hard to instill those same values in the JR Beta Chapter.

“A very special thank you to Mrs. Renfroe, Mrs. Foster, and Mrs. Skinner for their dedication and leadership in

guiding our students to success through Beta,” Principal Voncille Anderson said.

The National Beta School of Merit Award is given to honor a club’s dedication and commitment to academic excellence. To achieve this prestigious honor, a school must include members from all eligible grade levels in their Beta Club. This year, National Beta is proud to recognize 5,930 outstanding schools as 2024–2025 recipients.

Pelahatchie Farmer’s Market Spotlight: The Artful Farmer



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Amy and Tommy Lyle started The Artful Farmer, based out of Pelahatchie, MS, together they process honey from their hives as well as growing and canning all sorts of goodies. The Lyles can be found at the local Pelahatchie Farmers Market the last weekend of each month. (Except for August; the date has been changed to September 6th.) Their number of bee hives has increased from two to twelve in just two

years and they are really enjoying their colonies’ growth. Tommy does most of the apiary work since Amy teaches 2nd through 6th grade Venture students at Puckett and Pisgah elementary schools. Tommy was a beekeeper many years ago so he brings lots of prior knowledge but there’s always the opportunity to discover and learn new things. The local beekeeping community has proven very helpful and that has made all the difference. The Lyles look forward to many more years of beekeeping.



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Pelahatchie High School student spotlight making an impact

Pelahatchie High School (PHS) is excited to celebrate four students who go the extra mile to help others, spread kindness, and make our school a better place. These students include: Aubri Key, Corban Robinson, Casen Kilgore, and James White. According to their teachers, these amazing students have shown kindness, teamwork, and a willingness to step up when others needed a hand. They remind us that small acts of kindness create a big impact. PHS is grateful for their example and proud to honor them with gift cards of appreciation.



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Pastor's Perspective: Do You Have Ears to Hear?



By Guest Columnist
Spencer Sullivan,
Pastor, Pelahatchie Baptist

Special to
Pelahatchie News

Everyone loves a good story, right? We love to engage and get lost in a great story, whether we're reading or listening to a book or watching a show or a movie. But, sometimes, nothing beats listening to a great storyteller captivate you with the detailed delivery of a great story. Jesus was able to captivate audiences through a variety of means, but one way was through the telling of a story. The stories He told are called parables. The best definition I've read or heard for a parable is: a parable is an illustrative figure of speech made for comparison's sake—and specifically for the purpose of teaching a spiritual lesson. Jesus never did anything without purpose and that includes the stories or parables He told. His parables were not for entertainment; they were a unique delivery method of a message that mattered.

The first recorded parable in the Gospels is often referred to as the Parable



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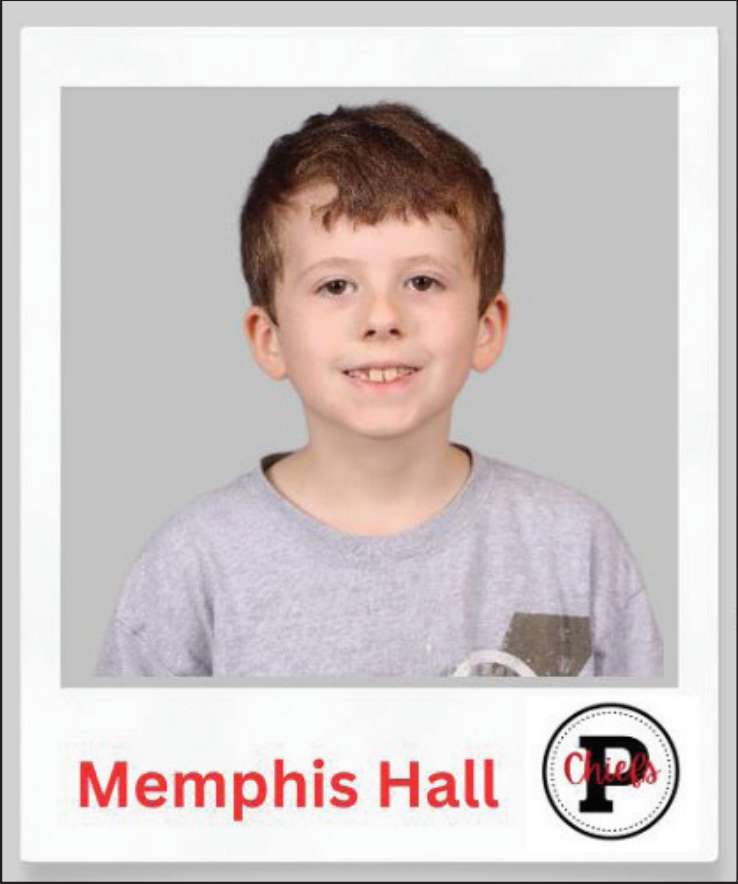
of the Sower. This parable or story is found in the Gospels of Matthew, Mark, and Luke. I invite you to find and read both the story and Jesus' explanation (For example: Luke 8:4-15). While the Sower (evangelist) in the story plays the incredibly important role of spreading the seed (the Good News of Jesus), he is not the point of the story. The story is all about the soil that he is planting in. Jesus describes four different soil types: pathway, rock or rocky, weedy or thorny, and good or fertile. I imagine this imagery resonates with many of you, especially those that plant gardens every spring, hoping for a harvest of beautiful and delicious vegetables. I tried my hand in it this year, but I've clearly got a lot to learn! Why do my cucumbers look

like that? Anyway, if you know the story or just read the story, you see that the different soil types Jesus described represent the different heart types of people that hear the Good News concerning Jesus Himself. The pathway soil type represents the hard heart. This person cannot or does not want to hear or receive the message of Jesus. The rock soil type represents the shallow heart. This person may initially show signs of receiving, yet there is no root or depth to their belief. So, when following Jesus produces difficulty, this person falls away. The weedy soil type represents the worldly heart. Like the shallow heart, this person may initially show signs of receiving the message of Jesus, but before long, the cares of the world reveal this person's true

allegiance. Obviously, the fourth soil is the good soil which represents the heart that is ready to receive the Word and then bear fruit for Jesus. The fruit is the critical indicator of whether the Gospel takes root in a person's life, just like it is when planting a garden. If nothing produces in your garden, then it didn't take, right?

After telling the parable, Jesus said in verse 8: "As He said these things, He called out, 'He who has ears to hear, let him hear.'" My hope is that you have heard the Good News of Jesus. The Good News is that because of His unfailing love for sinful people (all of us!), He lived the life we could not live, died the death that we deserve, and overcame the enemy (Satan and death) that we could never overcome. But, merely hearing the Good News is not enough. Did you truly believe? Did it take? Is there fruit in your life that only He can produce in you? Do you have ears to hear and a heart to receive and believe? If not, may God prepare your heart so that you can hear and believe just like a farmer prepares the soil to plant in anticipation of a great harvest!

Pelahatchie ES Student Spotlight



Special to Pelahatchie News

Memphis Hall is a 4th-grade student at Pelahatchie Elementary School that was just awarded a Chief Spotlight for his outstanding respect, attention, and positive behavior all across campus. Hall is a shining example for his peers, and the school is so proud of the character he shows each day. Hall is always on his best behavior in music class. He is always quiet because of his nature and his respect for others, but he is also attentive. He listens to instructions given and always follows through with positive behavior.

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AUGUST 26TH
@ PUCKETT | 6 PM



SEPTEMBER 2ND
@ RICHLAND | 6 PM



SEPTEMBER 9TH
@ PISGAH | 6 PM



SEPTEMBER 16TH
VS PUCKETT | 6 PM



SEPTEMBER 23RD
VS FLORENCE | 6 PM



SEPTEMBER 30TH
VS MCLAURIN | 6 PM



East Rankin Academy holds first chapel for new school year



Special to Pelahatchie News

East Rankin Academy (ERA) would like to thank Bro. Reid Stevens, pastor of Forest Baptist Church, and the ERA Praise Team for leading in worship during the first chapel of the school year for grades 5-12.

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Taxes, Timber, and Land: Defining Forestry Basis



By Doug Carter, Rankin
County Extension Agent

Special to
Pelahatchie News

Hundreds, if not thousands, of forest acres are transferred to the next generation every year in Mississippi. One thing essential for forestry landowners to understand, especially with tax season upon us, is what forestry basis is, and how it is used.

Basis is the amount of your invested money or the cost of your property such as timber or land. Forest landowners may have a basis in their timber, in their land, or in other capital assets. Basis is not usually the current value of your property. Many people have no basis in their property, especially in timberland, depending on how they initially acquired the timber, and if the timber has been harvested and if the basis has already been used.

To determine net taxable income,



Special to Pelahatchie News

basis is subtracted from the gross sale income. Forest owners who sell timber do not pay taxes based on gross proceeds. Forest owners pay taxes (generally at long-term capital gains rate, if the property is owned long enough) on the net taxable income. Net taxable income equals gross proceeds, minus sales expenses and minus the basis in the property. Subtracting basis from gross proceeds is called basis recovery,

and it can reduce taxes significantly. Basis recovery is a “use it or lose it” opportunity. If basis is not recovered when a property or timber is sold, then the basis in that property is lost. To avoid this financial loss, forest owners need to be aggressive in recovering basis. Besides property or timber sales, recovery of basis also can occur following a casualty or theft loss. If a casualty loss, such as a tornado occurs, having a basis in the timber is necessary for the landowner to receive a tax write off for storm damage.

Land and timber are properties that can be bought and sold separately. Therefore, it will be a landowner’s advantage to set up different accounts for land and timber and keep separate records of basis. The Internal Revenue Service (IRS) regulations also require landowners to keep separate land and timber accounts.

Inflation will reduce the value of basis every year. To minimize this financial loss, one will need to be aggressive in basis recovery.

The way a forest landowner acquires property is important in establishing the initial value of basis. One becomes a property owner in one of four ways: 1) one purchases the property, 2) one inherits the property, 3) one receives the property as a gift, 4) the landowner plants trees on the property.

Purchased Property: When you purchase timberland, the initial value of basis is equal to the purchase price. Include with the purchase price any legal, surveying, and consulting fees paid.

The allocation of purchase price into land basis and timber basis is guided by the percentage of fair market value, attributed to land and

timber.

Inherited property: The initial value of basis for inherited property is equal to the fair market value (FMV) at the time of the donor’s death. If the estate distribution is delayed, the owner may use instead the FMV on the date of acquisition.

Most inherited land and timber property subject to estate taxes will receive a step-up basis, equal to the Fair Market Value. However, this is not the case for a surviving spouse of jointly owned timberland. Only half of the property is assumed to be inherited, so only half of the FMV is the initial basis.

An appraisal is needed to establish the FMV of the land and timber. The most accurate appraisal occurs when the landowner acquires the property.

Sometimes an appraisal is not made until the property or timber is sold. In this case a retroactive appraisal to establish basis is allowed by the IRS, if it is done by a consulting forester. The FMV for the date the land was inherited is established by projecting backwards, for the land and timber values.

Property Received as a Gift: Timberland given to heirs before death avoids estate taxes. Because of estate avoidance, your initial entry in basis will be the same as your donor’s basis in the property. The donor’s basis is established by how the donor acquired the property.

Planted trees: If a landowner establishes their own trees, initial value of basis is equal to reforestation costs and includes tree planting and site-preparation cost. These are options when using reforestation costs.

One option is to keep reforestation basis in the timber account until the timber is sold. Another option is to use investment tax credit and amortization. Reforestation costs up to \$10,000 each year can qualify.

Amortization tax credit allows a 10 percent tax credit for reforestation cost. Credit is taken the same year cost are paid.

Source: “Basics of Basis”, Mississippi State University Extension, Publication 1983



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EAST RANKIN ACADEMY 2025 AUGUST - OCTOBER XC SCHEDULE

DATES	MEET	LOCATIONS
8/9 Saturday (evening)	NIKE TWILIGHT XC KICKOFF 2 MILES - VARSITY ONLY	HUNTSVILLE, AL
8/14 Thursday (evening)	POSTAL IN THE PASS - A HOKA POSTAL NATIONALS EVENT	PASS CHRISTIAN, MS
8/23 Saturday (morning)	VICTORS KICKOFF AT THE QUARRY	BRANDON, MS
8/30 Saturday (evening)	CITY AUTO MEMPHIS TWILIGHT XC CLASSIC	MEMPHIS, TN
9/6 Saturday (morning)	THE OPENER	CLINTON, MS
9/13 Saturday (morning)	SOUTHERN SHOWCASE VARSITY ONLY	HUNTSVILLE, AL
9/22 Monday (afternoon)	DELTA DASH	GREENWOOD, MS
9/27 Saturday (evening)	ON TWILIGHT PR'VILLE	HUNTSVILLE, AL
10/4 Saturday (evening)	HOKA FRANK HORTON "NIGHT" CLASSIC	MEMPHIS, TN
10/18 Saturday (morning)	WATSON HIGH SCHOOL CROSS COUNTRY CLASSIC	CLINTON, MS
10/20 Monday (time TBA)	DISTRICT MEET	TBA
10/27 Monday (tima TBA)	MAIS OVERALL STATE MEET	TBA

The Church at Shiloh hosts
annual Arts & Crafts Festival

OCTOBER 18TH

Arts & Crafts
Festival

By Guest Columnist Cathy Robinson

The Church at Shiloh, 2394 Shiloh Road, Pelahatchie is hosting its annual Arts and Crafts Fair on Saturday, October 18, 2025 from 9:00 am – 4:00 pm. Vendors are encouraged to participate in this event. Vendor fee is \$25.00 for 10’ x 12’ spot or \$40 if electricity is needed. We are focusing on the holi- days for those who want to shop early. There is no admission price for our shoppers.

For more information, pleas email officethechurchatchiloh@gmail.com or text 601-955-1960.

Funds raised will be used by The Church at Shiloh’s Mission Fund.

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HOEDOWN
WEEK FIVE
SEP 26-28

Spray
& Play
WEEK FOUR
SEP 19-21

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