

**MINUTES OF THE BOARD OF SUPERVISORS  
OF MADISON COUNTY, MISSISSIPPI**

REGULAR MEETING OF JULY 3, 2006  
Being the first day of the July Term of the Board of Supervisors

BE IT REMEMBERED that the regular meeting of the Board of Supervisors of Madison County, Mississippi was duly convened, held and conducted on July 3, 2006, in the County Law Library located on the second floor of the Madison County Circuit Courthouse in Canton, Mississippi, as follows, to-wit:

The President of the Board, Tim Johnson, presided and called the meeting to order. The following members were present that day:

Present:	Absent:
Supervisor Douglas L. Jones	None
Supervisor Tim Johnson	
Supervisor Andy Taggart	
Supervisor Paul Griffin	
Supervisor Karl M. Banks	
Tax Assessor Gerald Barber	
Sheriff Toby Trowbridge	
Chancery Clerk Arthur Johnston	

Also in attendance:

County Administrator Donnie Caughman  
County Comptroller and Deputy Chancery Clerk Mark Houston  
Zoning Administrator Brad Sellers  
Board Secretary and Deputy Chancery Clerk Cynthia Parker  
Board Attorney Edmund L. Brunini, Jr.

The President announced that the members of the Board present constituted a quorum and declared the meeting duly convened. Supervisor Andy Taggart opened the meeting with a prayer and County Purchase Clerk Hardy Crunk led the members and the audience in the Pledge of Allegiance to the Flag of the United States of America.

***In re: Approval of Minutes From June, 2006 Term***

WHEREAS, Chancery Clerk Arthur Johnston did present the Board with the Minutes of the previous meetings of the Board of Supervisors during the June 2006 term, said meetings having been conducted on June 5, June 19, and June 26, 2006,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Andy Taggart did second a motion to approve the Minutes as presented with certain amendments which were read in open session, and to authorize the President to sign said Minutes after said corrections have been made. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

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the matter carried by the unanimous vote of those present and the Minutes for the June 2006 term of the Board of Supervisors of Madison County were and are hereby approved as amended.

SO ORDERED this the 3rd day of July, 2006.

***In re: Petition of ABL, LLC (Dwayne D. Ballard) Seeking a Conditional Use to Operate a Class II Rubbish Site in a R-1 Resident District***

*and*

***In re: Motion of Vanessa Phipps Henderson to Revoke a Special Exception Previously Granted to ABL, LLC for the Operation of a Rubbish Site and to Dismiss Application for Seeking Relief Not Authorized Under Zoning Ordinance and for Other Reasons***

WHEREAS, County Zoning Administrator Brad Sellers did previously appear before the Board and reported that the legal description of the Ballard Rubbish Site approved by this Board on November 21, 2003 contained an error in that two of the three tracts encompassing said site were omitted from the notice of the hearing thereon which was published in the Madison County Herald on October 30, 2003, and

WHEREAS, Mr. Sellers reported that the parcel of property described in said notice and in the Board minutes constitutes 300 acres total, 180 acres of which were correctly described in said notice, and

WHEREAS, on April 3, 2006, the Board considered the matter, recognized the error, and ordered that the County's Land Use Plan be amended to remove the Special Exception from that part of the 300 total acres originally sought to be designated for a rubbish site which had been omitted from the originally published legal description, and

WHEREAS, the matter was taken up by the Madison County Planning and Zoning Commission on the Petition of ABL, LLC ("Applicant" or "ABL") to, in essence, allow the tract erroneously omitted from the originally published legal description to be included with the Special Exception to operate said rubbish site on the acreage previously removed from the Special Exception area, and

WHEREAS, on May 18, 2006, the Madison County Planning and Zoning Commission heard said petition and heard from James Peden, Esq., counsel for an objector, Ms. Vanessa Phipps Henderson ("Objector/Movant"), the owner of a sixty (60) acre parcel adjacent to the subject property and approved the same, as well as other objectors awarding and unanimously voted to approve the request sought by ABL, and

WHEREAS, through counsel, Objector/Movant filed a "Motion of Objector to Dismiss Application for Seeking Relief not Authorized Under Zoning Ordinance and for Other Reasons" and a "Motion of Objector to Revoke Special Exception for Operation of a Rubbish Site Granted on November 21, 2003" and argued the same before the Commission, and

WHEREAS, after hearing arguments, the Commission ruled in favor of ABL and recommended approval of ABL's application to the Board of Supervisors as to the two tracts totaling 120 acres erroneously omitted from the original published legal notice, and, in essence, denied Objector/Movant's motion *in toto*, and

WHEREAS, on June 6, 2006, the Board set this matter for a public hearing beginning at 9:00 am in the Law Library on the Second Floor of the Madison County Circuit Court Building, a true and correct copy of the proof of publication of which is attached hereto as Exhibit A, spread hereupon and incorporated herein by reference,

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WHEREAS, the hour of 9:00 am having arisen the Board President declared open the public hearing on said petition and recognized James Peden, Esq. who presented argument on behalf of Objector/Movant, and

WHEREAS, Ms. Vanessa Phipps Henderson also appeared before the Board and presented testimony, and

WHEREAS, Mr. Dwayne Ballard representing ABL did appear before the Board in support of the petition and presented testimony and argument on behalf of the petitioner, and

WHEREAS, both Mr. Peden and Mr. Ballard were afforded opportunity for rebuttal,

Following lengthy discussion and debate, Mr. Andy Taggart did offer and Mr. Paul Griffin did second a motion to close the public hearing on the entire matter. The vote on the motion being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the motion carried unanimously and the public hearing on the Petition of ABL, LLC and the Motion of Vanessa Phipps Henderson was and is hereby closed.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

Thereafter, Mr. Andy Taggart did offer and Mr. Douglas L. Jones did second a motion

**(1)** to take ABL's Application for Special Exception and Objector/Movant's Motion under advisement with the request that ABL respond in writing to the Board as to:

**(a)** the adequacy of the notice which was published;

\_\_\_\_\_ **(b)** the legality of granting a special exception to private group to operate a landfill/rubbish site in the county; and

\_\_\_\_\_ **(c)** the extent to which awarding the special exception will or will not adversely impact adjacent landowners, each of said issues to be addressed and submitted to the Board on or before July 19, 2006; and

**(2)** to continue consideration of these matters until July 24, 2006, such consideration to be limited to the aforesaid issues.

The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	No

the matter carried by a majority (4-1) vote of the Board and the Application for a Special Exception and the Motion to Revoke and Dismiss were and are hereby taken under advisement.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

Thereafter, Mr. Douglas L. Jones did offer and Mrs. Andy Taggart did second a motion to admit both the "Motion of Objector to Dismiss Application for Seeking Relief not Authorized Under

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Zoning Ordinance and for Other Reasons” and the “Motion of Objector to Revoke Special Exception for Operation of a Rubbish Site Granted on November 21, 2003,” the property appraisal performed by Appraisal Research, Inc., and the environmental study performed by Environmental Management Services, Inc. as exhibits to the testimony of the Ms. Henderson. Said documents may be found in the Miscellaneous Appendix to these Minutes. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said exhibits were and are hereby accepted as a part of the record.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006

***In re: Consideration of Zoning Violation -  
Curtis Michael Fisher/537 Twin Cedars Drive***

WHEREAS, County Zoning Administrator Brad Sellers did appear before the Board and advised the Board of what he deemed to be continuing violations of Mr. Curtis Michael Fisher regarding an excessive debris pile and other junk material on his property in violation of county’s zoning ordinance, and

WHEREAS, the property in question is that described by tax parcel number 082H-27-037/00, and

WHEREAS, Mr. Sellers did give written notice, by certified mail, of the continued violations, a true and correct copy of which notice may be found in the Miscellaneous Appendix to these Minutes,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Paul Griffin did second a motion to authorize the Road Department to clean said property with assistance from the Sheriff’s Department and to direct the Tax Collector to apply the cost of cleanup to Mr. Fisher’s tax bill. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	No
Supervisor Paul Griffin	Aye

the matter carried by a majority (4-1) vote of the Board and the Road Department was and is hereby so instructed.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Approval of Consent Agenda Items***

WHEREAS, the Board President announced that he and County Administrator Donnie Caughman had conferred in advance of the meeting as to certain matters denominated “Consent Items” which bear Item numbers (5) through (11) on the Agenda and that the same appeared to be routine, non-controversial matters on which all Supervisors were likely to agree, and

WHEREAS, the Board President did explain that any Supervisor could, in advance of the call of the question, request that any item be removed from the Consent Agenda, and

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WHEREAS, the following items were taken up as "Consent Items," to-wit:

**(5) Authorization to Void Tax Sale - E. W. Banks Estate**

For the reason set forth in that certain memorandum dated June 12, 2006, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes, tax sale for the year 2004 on parcel no. 082B-09-018 was and is hereby declared void and the Chancery Clerk was and is hereby authorized and directed to issue a refund in the form of a pay warrant unto the taxpayer, Estate of E. W. Banks, in the appropriate amount allowed by law from the county general fund.

**(6) Approve Beaver Control Assistance Program Enrollment for FR 2007**

The County desires to participate in the Beaver Control Assistance Program administered through the Department of Wildlife Services of the U. S. Department of Agriculture as set forth in that certain item of correspondence dated June 26, 2006, and its enclosures, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes. Accordingly, County Administrator Donnie Caughman was and is hereby directed to prepare and complete an application and the Chancery Clerk was and is hereby instructed to issue a pay warrant accordingly to cover enrollment fees.

**(7) Acknowledge Personnel Appointment - Road Department**

The appointment of Alex Dixon as General Labor at the Road Department at a hourly salary of \$9.14 was and is hereby acknowledged and approved.

**(8) Approval of Utility Agreements**

The following permits allowing use and occupancy for the construction or adjustment of a utility within certain roads or highway rights of way were and are hereby approved, and a copy thereof may be found in the Miscellaneous Appendix to these Minutes:

- (1) Time Warner Cable - seeking to install underground CATV cable by means of boring along Bainbridge Subdivision, Part One
- (2) Time Warner Cable - seeking to install underground CATV cable by means of boring along Ashbrook, Part 1A and 1C
- (3) Time Warner Cable - seeking to install underground CATV cable by means of boring along Harvey Crossing, Part 3A
- (4) Time Warner Cable - seeking to install underground CATV cable by means of boring along Denson Farms Cove

**(9) Acknowledgment of June 2006 Monthly Road Department Report**

The June 2006 Monthly Road Department Report submitted by County Road Manager Prentiss Guyton was and is hereby acknowledged, and a true and correct copy thereof may be found in the Miscellaneous Appendix to these Minutes.

**(10) Acknowledge June Closed Call Analysis - Road Department**

The June 2006 Closed Call Analysis submitted by the Madison County Road Department was and is hereby acknowledged received, and a true and correct copy thereof may be found in the Miscellaneous Appendix to these Minutes.

**(11) Acknowledgment of July 2006 Service Call Schedule - Road Department**

The July 2006 Road Department Service Call Schedule submitted by County Road Manager Prentiss Guyton was and is hereby acknowledged, and a true and correct copy thereof may be found in the Miscellaneous Appendix to these Minutes.

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**Date Signed:** \_\_\_\_\_

Thereafter, Mr. Andy Taggart did offer and Mr. Douglas L. Jones did second a motion to approve, adopt, and authorize each of the above and foregoing matters, the same being numbered Items (5) through (11) herein above. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously, and each item was and is hereby approved, adopted and authorized.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Approval of Ad Valorem Tax Exemptions Applications***

WHEREAS, Chancery Clerk Arthur Johnston did present seven (7) applications for ten (10) year ad valorem tax exemptions to the Board, reported that each application was timely received pursuant to statute and the previously adopted policy of this Board, and recommended that the Board approve the same as follows:

**(1) Systems Electro Coatings**  
Period Requested: 12/31/05 – 12/31/15

WHEREAS, Systems Electro is a Nissan supplier governed by the previously executed Memoranda of Understanding (MOUs) with Nissan and the State of Mississippi and has filed an application for *finished goods* exemption under Miss. Code Ann. § 27-31-7 in the amount of the value thereof, and

WHEREAS, the Chancery Clerk and the MCEDA Board recommend granting the exemption as requested, excepting therefrom any taxes levied for fire protection services which may be applicable, and

WHEREAS, the Tax Assessor's position statement reflects no objection thereto, and

WHEREAS, application of the formulae previously established by the Board reflect that said firm is eligible for 98.33% of the exemption requested, although said firm is exempt from said policy as a Nissan supplier, and

WHEREAS, a true and correct copy of said Application may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, the Board does desire, after due consideration, to approve said Application for Ad Valorem Tax Exemption in accordance with statute, and authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission,

Following discussion, Mr. Paul Griffin did offer and Mr. Douglas Jones did second a motion to (1) grant the requested ten (10) year *ad valorem* tax exemption for finished goods as allowed by Miss. Code Ann. § 27-31-7 unto Systems Electro Coatings except ad valorem taxes levied for school district purposes and except ad valorem taxes levied for fire protection services where applicable, and (2) authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye

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Supervisor Andy Taggart  
Supervisor Karl M. Banks  
Supervisor Paul Griffin

Not Present and Not Voting  
Not Present and Not Voting  
Aye

the matter carried by the unanimous vote of those present and said application was and is hereby approved and granted.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

**(2) Primos, Inc.**  
Period Requested: 12/31/05 – 12/31/15

WHEREAS, Primos seeks an *addition/expansion/equipment replacement* exemption under Miss. Code Ann. § 27-31-105 in the amount of \$1,575,250.87 representing the total value of the property which is the subject of the expansion, namely \$1,298,031.00 in additional warehouse space (48,960 square feet) established in 2005 and \$277,218.99 in additional equipment as itemized on Exhibit A to Primos' Application, and

WHEREAS, the Chancery Clerk and the MCEDA Board recommend granting the exemption as requested, excepting therefrom any taxes levied for fire protection services which may be applicable, and

WHEREAS, the Tax Assessor's position statement reflects no objection, and

WHEREAS, application of the formulae previously established by the Board reflect that said firm is eligible for 100% of the exemption requested,

WHEREAS, a true and correct copy of said Application may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, the Board does desire, after due consideration, to finally approve said Application for Ad Valorem Tax Exemption in accordance with statute, and authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Paul Griffin did second a motion to (1) grant unto Primos, Inc. a ten (10) year *ad valorem* tax exemption under Miss. Code Ann. § 27-31-105 for addition/expansion and equipment replacement in the amounts reflected on said firm's Application except ad valorem taxes levied for school district purposes and except ad valorem taxes levied for fire protection services where applicable, and (2) authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Not Present and Not Voting
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and said application was and is hereby granted and approved.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

**(3) Diversified Technology, Inc.**  
Period Requested: 1/1/06 – 1/1/16

WHEREAS, Diversified seeks an *addition/expansion/equipment replacement*

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exemption under Miss. Code Ann. § 27-31-105 in the amount of \$739,754.23 representing the value of various items of furniture, fixtures, machinery and equipment actually replaced in Diversified's facility during 2005, as itemized on Exhibit A to Diversified's Application, and

WHEREAS, the Chancery Clerk and the MCEDA Board recommend granting the exemption as requested, excepting therefrom any taxes levied for fire protection services which may be applicable, and

WHEREAS, the Tax Assessor's position statement reflects no objection, and

WHEREAS, the formulae dictated by the Board's policy reflect an entitlement to 100% of the exemption requested, and

WHEREAS, a true and correct copy of said Application may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, the Board does desire, after due consideration, to finally approve said Application for Ad Valorem Tax Exemption in accordance with statute, and authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Paul Griffin did second a motion to (1) grant unto Diversified Technology, Inc. a ten (10) year *ad valorem* tax exemption under Miss. Code Ann. § 27-31-105 for addition/expansion and equipment replacement in the amount reflected on said firm's Application except ad valorem taxes levied for school district purposes and except ad valorem taxes levied for fire protection services where applicable, and (2) authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission. grant the requested a ten (10) year new enterprise *ad valorem* tax exemption. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and said application was and is hereby granted and approved.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

**(4) GCM/Visteon Automotive Systems**

Period requested: 12/31/03 – 12/31/13 (*transferred* finished goods)

Period requested: 12/31/03 – 12/31/13 (*transferred* new enterprise)

Period requested: 12/31/04 – 12/31/14 (*transferred* addition/expansion/replacement)

Period requested: 12/31/05 – 12/31/15 (*new* addition/expansion/replacement)

WHEREAS, Eddie Laird, Esq. did appear before the Board on behalf of GCM Visteon Automotive Systems, and reported that his client has assumed the Mississippi business of the former Lextron Visteon Automotive Systems, LLC and, as such, was entitled to a transfer to it of the remaining years of the industrial exemptions previously awarded by the county to said firm pursuant to the previously executed Memoranda of Understanding (MOUs) with Nissan and the State of Mississippi, and

WHEREAS, Mr. Laird stated that Lextron/Visteon was granted a *finished goods* exemption under Miss. Code Ann. § 27-31-7 in the amount of the value thereof on August 2, 2004); an *new enterprise* exemption under Miss Code Ann. § 27-31-101 in the amount of

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\$16,709,037 on October 4, 2004, and an ***addition/expansion/equipment replacement*** exemption under Miss Code Ann. § 27-31-105 in the amount of \$8,078,321 on August 22, 2005, and

WHEREAS, according to the Application, all of the assets of Lextron-Visteon remain in place in the GCM facility, and

WHEREAS, GCM has also filed an application seeking a new ***addition/expansion/equipment replacement*** exemption under Miss Code Ann. § 27-31-105 in the amount of \$301,329.00 representing computers and related equipment (\$21,355.00) and other machinery and equipment (\$279,974.00) as set forth in Exhibits C and C-1 of its Application. GCM recognizes that the remaining installed in the facility prior to January 1, 2006, and

WHEREAS, the Chancery Clerk and the MCEDA Board recommend granting both the request to transfer the remaining years of each of Lextron's exemptions and the new addition/expansion/equipment replacement exemption in the amount of \$301,329.00, and

WHEREAS, the Tax Assessor's position statement reflects no objection, other than the fact that no privilege license is on record; however, Mr. Laird reported to the Board and GCM has cleared that matter in advance of the hearing and presented proof thereof in the form of a receipt from the Tax Collector's office, and

WHEREAS, GCM is exempt from the formulae dictated by the Board's previously adopted policy governing industrial exemptions since said firm is a Nissan supplier,

WHEREAS, a true and correct copy of said Applications may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, the Board does desire, after due consideration, to finally approve both the Application to Transfer Lextron's exemptions and GCM's new Application for Ad Valorem Tax Exemption in accordance with statute, and authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission,

Following discussion, Mr. Paul Griffin did offer and Mr. Douglas L. Jones did second a motion to (1) grant GCM's request to transfer the remaining years of Lextron Visteon's respective industrial exemptions under and pursuant to the code sections cited herein above, except ad valorem taxes levied for school district purposes and except ad valorem taxes levied for fire protection services where applicable, (2) grant and award said firm a new ***addition/expansion/equipment replacement*** exemption under Miss Code Ann. § 27-31-105 in the amount of \$301,329.00 representing computers and related equipment (\$21,355.00) and other machinery and equipment (\$279,974.00) as set forth in Exhibits C and C-1 of its Application, except ad valorem taxes levied for school district purposes and except ad valorem taxes levied for fire protection services where applicable, and (3) authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said request to transfer and the application for a new exemption were and are hereby awarded and granted.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

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**(5) DBC Corporation, a/k/a De Beukelaer Corporation**

Period Requested: 12/31/05 – 12/31/15

WHEREAS, Mr. Peter De Beukelaer and Mr. Dale Currie did appear before the Board on behalf of DBC Corporation and stated that said firm seeks an *addition/expansion/equipment replacement* exemption under Miss. Code Ann. § 27-31-105 in the amount of \$3,536,233.00 representing the total value of the additional fixtures, equipment, furnishings, machinery and other items of personalty which were the subject of DBC's expansion as itemized on Exhibit A to DBC's Application, and

WHEREAS, the Chancery Clerk and the MCEDA Board recommend granting the exemption as requested, excepting therefrom any taxes levied for fire protection services which may be applicable, and

WHEREAS, the Tax Assessor's position statement reflects no objection to the request,

WHEREAS, the formulae dictated by the policy previously adopted by this Board reflect an entitlement to 100% of the exemption requested, and

WHEREAS, a true and correct copy of said Application may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, the Board does desire, after due consideration, to finally approve said Application for Ad Valorem Tax Exemption in accordance with statute, and authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission,

Following discussion, Mr. Paul Griffin did offer and Mr. Douglas L. Jones did second a motion to (1) grant a ten (10) year *ad valorem* tax exemption to DBC Corporation as requested in its Application except ad valorem taxes levied for school district purposes and except ad valorem taxes levied for fire protection services where applicable, and (2) authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and said application was and is hereby granted and approved

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

**(6) Canton Warehousing & Logistics, LLC, Venture Express, Inc. and Creative Logistics & Warehousing, Inc.**

Period Requested: 8/1/05 – 7/31/15

WHEREAS, Canton Warehousing & Logistics, LLC, Venture Express, Inc. and Creative Logistics & Warehousing, Inc. jointly operate a warehousing facility and seek a *new enterprise* exemption under Miss. Code Ann. § 27-31-101 in the amount of \$3,193,223.00 representing the value of real property, improvements to said real property, and certain equipment and furnishings all as detailed in those certain exhibits to the Canton Warehousing Application, and

WHEREAS, the Chancery Clerk and the MCEDA Board recommend granting the exemption as requested, excepting therefrom any taxes levied for fire protection services which may be applicable, and

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WHEREAS, the Tax Assessor's position statement reflects no objection, and

WHEREAS, the formulae dictated by the Board's previously adopted policy governing industrial exemptions reflect an entitlement to 100% of the exemption requested, and

WHEREAS, a true and correct copy of said Application may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, the Board does desire, after due consideration, to finally approve said Application for Ad Valorem Tax Exemption in accordance with statute, and authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Paul Griffin did second a motion to (1) grant a ten (10) year *ad valorem* tax exemption to Canton Warehousing & Logistics, LLC, Venture Express, Inc. and Creative Logistics & Warehousing, Inc as requested in said firm's application except ad valorem taxes levied for school district purposes and except ad valorem taxes levied for fire protection services where applicable, and (2) authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said application was and is hereby granted and approved.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

**(7) PK USA (formerly known as Oxford Automotive)**  
Period Requested: 12/31/05 – 12/31/15

WHEREAS, PK USA is a Nissan supplier governed by the previously executed Memoranda of Understanding (MOUs) with Nissan and the State of Mississippi and has filed an application for *new enterprise* exemption under Miss. Code Ann. § 27-31-101 in the amount of \$2,589,410.07, and

WHEREAS, the Chancery Clerk and the MCEDA Board recommend granting the request, excepting therefrom any taxes levied for fire protection services which may be applicable, and

WHEREAS, the Tax Assessor's position statement reflects his objection thereto on the basis that Oxford Automotive took bankruptcy and did not satisfy some \$300,000.00 in personal property taxes owed the county and that PK USA has assumed the business of Oxford Automotive and, consequently is or may be liable for this debt if not discharged or dischargeable in bankruptcy, and

WHEREAS, a true and correct copy of said Application may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, the Board does desire, after due consideration, to finally approve said Application for Ad Valorem Tax Exemption in accordance with statute, and authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission, contingent upon a resolution of the outstanding personal property tax delinquency,

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

Following discussion, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to grant a ten (10) year *ad valorem* tax exemption to PK USA pursuant to statute, contingent upon a resolution of the outstanding personal property tax delinquency, except ad valorem taxes levied for school district purposes and except ad valorem taxes levied for fire protection services where applicable, and (2) authorize the Board President and the Chancery Clerk to execute any and all documentation necessary to evidence such approval and to forward the same to the Mississippi State Tax Commission. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said application was and is hereby granted and approved subject to the aforesaid condition.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Request for Relief (Builder's Affidavit)***  
**Parcel No. 072B-10A-24/00.00**

WHEREAS, Chancery Clerk Arthur Johnston did appear before the Board and requested the Board grant a tax relief on parcel no. 072B-10A-024/00.00 due to Mr. Darryl Breland's failure to file a builder's affidavit in advance of the 2005 land roll, and

WHEREAS, as a result of said failure, the Tax Assessor taxed said parcel for both land and improvement value, despite the property being unoccupied on January 1, 2005, and

WHEREAS, explanatory correspondence dated June 26, 2006, from Deputy Tax Assessor Norman Cannady, Jr. may be found in the Miscellaneous Appendix to these Minutes,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Andy Taggart did second a motion to reduce the assessment of parcel no.072B-10A-024/00.00 so as to remove the improvement value for 2005. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said tax relief was and is hereby approved and the Tax Collector was and is directed to prepare and send a revised tax bill accordingly.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Acknowledging Receipt of the 2006***  
**Property Tax Rolls**

WHEREAS, Tax Assessor Gerald Barber appeared before the Board of Supervisors and presented the 2006 Real and Personal Property Tax Rolls for Madison County, and

WHEREAS, the Board of Supervisors immediately began to equalize such tax rolls and determined that it would continue said equalization at every subsequent meeting of the Board as recessed from this meeting in July as provided for by law, and

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

***For Searching Reference Only: Page 12 of 21 (7/03/06)***

WHEREAS, the Board of Supervisors also desired to authorize the Clerk and Tax Assessor to forward a copy of the recap sheet and affidavit of the Tax Assessor to the Mississippi State Tax Commission when necessary and required, as well as such other evidence of the Board's receipt of said rolls and this Board's action thereon, and

WHEREAS, the Board does desire to adopt that certain "Order of the Board of Supervisors" of even date herewith pertaining to said Rolls, a true and correct copy of which is attached hereto as Exhibit B, spread hereupon and incorporated herein by reference,

Following additional discussion of this matter, Mr. Douglas L. Jones did offer and Mr. Karl M. Banks did second a motion (1) to acknowledge receipt of the Property Tax Rolls for 2006 for Madison County with the assumption that the industrial exemptions which have been previously approved by this Board but not yet approved by the Mississippi State Tax Commission will be so approved and with the understanding that such exemptions are taken into account within said Rolls; (2) to adopt and enter the July form Order, a true and correct copy of which is attached hereto as Exhibit B, spread hereupon and incorporated herein by reference; (3) to further authorize the equalization process to be conducted at each and every Board meeting in July conducted hereafter; (4) to establish August 7, 2006 as the date the Board will entertain and consider objections to said Rolls, and advertise the same in the *Madison County Herald* for August 7, 2006 and to post notice of said hearing in prominent places throughout the county courthouse, said rolls to be available for public inspection in the office of the Chancery Clerk; (5) to accept the Assessor's Affidavit of the Personal Roll and the Assessor's Affidavit of the Real Roll, as well as the draft recapitulation sheet, true and correct copies of each of which are attached hereto as Exhibits C, D, and E, spread hereupon and incorporated herein by reference. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the receipt of the Real and Personal Property Tax Rolls for 2006 was and is hereby acknowledged; the July form Order was and is hereby adopted and entered; the equalization process was and now is begun; August 7, 2006 was and is hereby established as the date the Board will take up protests to said Rolls; the Affidavits of the Tax Assessor were and are hereby accepted; and the Clerk was and is authorized to advertise the date for public protest.

SO ORDERED this the 3rd day of July, 2006.

***In re: Approval of Culvert Installations on Public Rights of Way***

WHEREAS, County Road Manager Prentiss Guyton appeared before the Board of Supervisors and requested approval of certain work orders pertaining to the installation of culverts along a public rights of way and not on private property on the following dates and at the following locations:

<u>Date</u>	<u>Work Order</u>	<u>Address</u>
6/1/2006	2680	161 Marion Road
6/1/2006	2681	235 Cobbville Drive
6/6/2006	2698	332 Beamon Road
6/6/2006	2703	199 Childress Lane
6/13/2006	2740	299 Whiddon Road
6/13/2006	2739	19 Devonshire Way
6/15/2006	2755	1895 Barnes Road
6/19/2006	2765	234 Brooks Road

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

***For Searching Reference Only: Page 13 of 21 (7/03/06)***

WHEREAS, the Board hereby finds that the installation of each such culvert is needed on the roads listed to protect, preserve, and maintain the roads and the county rights of way thereon.

WHEREAS, the Board does desire to and does hereby approve the same and at the locations listed above,

Following discussion, Mr. Paul Griffin did offer and Mr. Karl M. Banks did second a motion to approve the installation of a culvert on the date and at the location set forth above. The vote on the matter being as follows:

Supervisor Douglas L. Jones	No
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by a majority vote (3-2) of the Board and said culvert installation request was and is hereby approved.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Approval of Certain Budget Amendments***

WHEREAS, Road Manager Prentiss Guyton did appear before the Board and requested the Board transfer the sum of \$13,028.68 from the receipts ledger to expenditure fund no. 160-300-681, said sum representing certain reimbursement of costs and expenses associated with the repair of a mowing tractor at the Road Department damaged in an accident, and

WHEREAS, Mr. Houston had reviewed and concurred in said request,

Following discussion, Mr. Paul Griffin did offer and Mr. Karl M. Banks did second a motion to approve said request to amend the Road Department budget to increase line item 160-300-681 by \$13,028.68 to reimburse the repair costs of the aforesaid tractor. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said budget amendment was and is hereby approved.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Approval of Final Plat of Hartford Part 1A Subdivision***

WHEREAS, Zoning Administrator Brad Sellers did appear before the Board and presented the final plat of Hartford Part 1A Subdivision, and requested the Board to approve same, indicating and representing that the same met with all appropriate and applicable county requirements, and

WHEREAS, Mr. Sellers did also present a Letter of Credit and advised the Board that the streets listed on said plat are to be accepted as public roads, and added to the County Road Register to the extent such streets are depicted on said plat, to-wit:

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

Wethersfield Drive  
Winterbury Drive

Following discussion of this matter, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion **(1)** approve said final plat, (a) subject to the requirement that approval of the Madison County Board of Supervisors would be required on any changes to said plat and/or the accompanying covenants until such time as a majority of votes necessary to change the covenants are controlled by residents of the subdivision, (b) subject to zoning ordinances that the Board finds will be applicable upon adoption thereof in the future; and **(2)** accept the above listed roads as public roads, and **(3)** direct the Clerk to accept and retain the aforesaid bond. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the final plat of Hartford Part Subdivision, 1A was and is hereby approved with the aforesaid provisos and said roads were and are hereby accepted as public streets.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Approval of Final Plat of Kingston Place 2A Subdivision***

WHEREAS, Zoning Administrator Brad Sellers appeared before the Board and presented the final plat of Kingston Place 2A Subdivision and requested the Board to approve same, indicating and representing that the same met with all appropriate and applicable county requirements, and

WHEREAS, Mr. Sellers did also present a Letter of Credit and advised the Board that the street listed on said plat is to be accepted as public road, and added to the County Road Register to the extent such street is depicted on said plat, to-wit:

Johnson Drive

Following discussion of this matter, Mr. Karl M. Banks did offer and Mr. Douglas L. Jones did second a motion **(1)** approve said final plat, (a) subject to the requirement that approval of the Madison County Board of Supervisors would be required on any changes to said plat and/or the accompanying covenants until such time as a majority of votes necessary to change the covenants are controlled by residents of the subdivision, (b) subject to zoning ordinances that the Board finds will be applicable upon adoption thereof in the future; and **(2)** accept the above listed road as a public road, and **(3)** direct the Clerk to accept and retain the aforesaid bond. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the final plat of Kingston Place 2A Subdivision was and is hereby approved with the aforesaid provisos and said road was and is hereby accepted as a public street.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

***For Searching Reference Only: Page 15 of 21 (7/03/06)***

***In re: Discussion Regarding Utility Companies Submitting  
Geo-referenced Digital Copies of Approved Permits***

Following discussion, Mr. Douglas L. Jones did offer and Mr. Karl M. Banks did second a motion to authorize Warnock & Associates, Inc. to prepare, in geo-referenced digitized format, copies of all approved permits issued by Madison County pursuant to his general services contract with the county. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and Warnock and Associates was and is hereby so authorized.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Approval of Certain Budget Amendments***

WHEREAS, County Comptroller Mark Houston did appear before the Board and presented certain budget amendments as reflected in that certain spreadsheet attached hereto as Exhibit F, spread hereupon and incorporated herein by reference, and

WHEREAS, Mr. Houston did review each with the Board,

Following discussion, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to approve said budget amendments. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said budget amendments were and are hereby approved.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

***In re: Approval of Claims Docket  
for July 3, 2006***

WHEREAS, the Board reviewed the claims docket for July 3, 2006; and

WHEREAS, the Chancery Clerk did assure the Board of Supervisors that all claims had been properly documented and where necessary, purchase orders were obtained in advance as required by law; and

WHEREAS, the following is a summary of all claims and funds from which said claims are to be paid:

Fund	Claim Nos.	No. of Claims	Amount
001	2596 to 2792	197	417,391.86
012	195 to 207	13	24,978.82
051	1 to 2	2	223,588.07
095	17 to 18	2	38,562.34

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

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096	12 to 12	1	550.00
097	267 to 286	20	41,860.34
105	51 to 54	4	15,560.63
114	20 to 20	1	322.60
115	39 to 42	4	25,029.19
116	30 to 30	1	60.21
120	81 to 85	5	365.92
121	33 to 34	2	230.05
137	14 to 14	1	76.88
150	728 to 753	26	107,667.35
160	243 to 274	32	80,176.54
190	131 to 142	12	6,313.63
302	43 to 44	2	85,503.47
303	3 to 3	1	27,614.60
401	34 to 35	2	25,254.87
690	17 to 18	2	23,689.19
691	17 to 18	2	11,844.25
TOTAL ALL FUNDS		332	1,156,640.81

Following discussion, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to approve said claims docket with the exception of the following held claim:

**HELD CLAIM**

Transaction No.	Fund No.	Claim No.	Claimant	Amount
198931	150-300-555	741	Warnock & Associates	\$315.00

Said motion directed that invoice numbers should be attached to each claim on the claims docket and further directed the Chancery Clerk to publish the Summary of Claims as required by law and to authorize the Board President to sign and approve the Claims Docket, a copy of which may be found in the Miscellaneous Appendix to these Minutes together with a separate Resolution approving payment of said claims, which Resolution is attached hereto as Exhibit G spread hereupon, and incorporated herein by reference. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said Claims Docket was and is hereby approved with the exception of the above noted held item, and the Chancery Clerk was and is instructed to issue pay warrants accordingly.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

Thereafter, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to approve payment of the aforementioned held claim, that bearing claim no.741, invoice no. 7-6092 unto Warnock & Associates in the amount of \$315.00. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by a majority (4-1) vote of the Board, and the Chancery Clerk was and is authorized to issue a pay warrant accordingly.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

**In re: Approval of Various 16th Section Leases**

WHEREAS, the Madison County School Board has approved the following 16th Section leases and forwarded them to the Board for review and approval, true and correct copies of which may be found in the Miscellaneous Appendix to these Minutes:

Lessees: Ashraf Sami Abdo, and wife Eva Abdo  
Description: Lot 128, Sherbourne Subdivision, Part 5  
Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
1 - 5	\$ 256.66
6 - 10	\$ 279.99
11 - 15	\$ 303.32
16 - 20	\$ 326.65
21 - 25	\$ 349.98
26 - 30	\$ 373.31
31 - 35	\$ 396.64
36 - 40	\$ 419.97

Lessees: Rosemarie Hoffman  
Description: Lot 177, Sherbourne Subdivision, Part 5  
Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
1 - 5	\$ 256.66
6 - 10	\$ 279.99
11 - 15	\$ 303.32
16 - 20	\$ 326.65
21 - 25	\$ 349.98
26 - 30	\$ 373.31
31 - 35	\$ 396.64
36 - 40	\$ 419.97

Lessees: Carol E. Kossman  
Description: Lot 138, Sherbourne Subdivision, Part 5  
Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
1 - 5	\$ 256.66
6 - 10	\$ 279.99
11 - 15	\$ 303.32
16 - 20	\$ 326.65
21 - 25	\$ 349.98
26 - 30	\$ 373.31
31 - 35	\$ 396.64
36 - 40	\$ 419.97

Lessees: John W. Fisk, Jr. and wife Karen H. Fisk  
Description: Lot 133, Sherbourne Subdivision, Part 5  
Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
1 - 5	\$ 256.66

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

6 - 10	\$ 279.99
11 - 15	\$ 303.32
16 - 20	\$ 326.65
21 - 25	\$ 349.98
26 - 30	\$ 373.31
31 - 35	\$ 396.64
36 - 40	\$ 419.97

Lessees: Lydia K. Ory  
Description: Lot 47, Madison Oaks Subdivision, Part I  
Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
1	\$ 609.00 (pro-rated)
2 - 5	\$ 630.00
6-10	\$ 693.00
11 - 15	\$ 756.00
16 - 20	\$ 819.00
21 - 25	\$ 882.00
26 - 30	\$ 945.00
31 - 35	\$ 1,008.00
36 - 40	\$ 1,071.00

Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to approve the 16th Section Leases as set forth above, as submitted by the Madison County School Board. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by a majority vote (4-1) and said leases were and are hereby approved.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

Thereafter, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to approve the 16th Section Lease as set forth below, as submitted by the Madison County School Board.

Lessees: Main Street Properties of Flora, LLC  
Description: Renegotiated Property Lease Contract  
Parcel No. 051E-16B-136  
Lot, 20, Block 23, Jones Addition, Town of Flora  
Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
1 - 10	\$ 300.00
11 - 20	\$ As Adjusted Pursuant to Paragraph 3
21 - 30	\$ As Adjusted Pursuant to Paragraph 3
31 - 40	\$ As Adjusted Pursuant to Paragraph 3

The vote on the matter being as follows:

Supervisor Douglas L. Jones	No
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye

President's Initials: \_\_\_\_\_

Date Signed: \_\_\_\_\_



WHEREAS, Mr. Johnston did inform the board that due to sewage backup in the basement three boxes of records were damaged; however, these boxes contained records which were eligible for destruction and requested authorization for the same,

Following discussion, Mr. Karl M. Banks did offer and Mr. Andy Taggart did second a motion to authorize the Chancery Clerk to dispose of damaged boxes as described in the aforesaid correspondence from Mr. Hanna. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said request was and is hereby approved.

SO ORDERED this the 3<sup>rd</sup> day of July, 2006.

THERE BEING NO FURTHER BUSINESS to come before the Board of Supervisors of Madison County, Mississippi, upon motion duly made by Supervisor Douglas L. Jones and seconded by Supervisor Andy Taggart and approved by the unanimous vote of those present, the meeting of the Board of Supervisors was recessed until Monday, July 17, 2006 for the purpose of consideration of a Claims Docket and any other business which may properly come before the Board.

\_\_\_\_\_  
Tim Johnson, President  
Madison County Board of Supervisors

Date signed: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Arthur Johnston, Chancery Clerk

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

***For Searching Reference Only: Page 21 of 21 (7/03/06)***

# The State of Mississippi

## Madison County

PERSONALLY appeared before me, the undersigned notary public in and for Madison County, Mississippi,

Lisa Massey

an authorized clerk of the MADISON COUNTY HERALD, a weekly newspaper as defined and described in Section 13-3-31 and 13-3-32, of the Mississippi Code of 1972, as amended, who, being duly sworn, states that the notice, a true copy of which is hereto attached, appeared in the issues of said newspaper as follows:

### Dates of Publication:

Lines:	78	Thursday, April 20, 2006
Words:	246	
Issues:	1	
Total:	\$17.76	

Signed

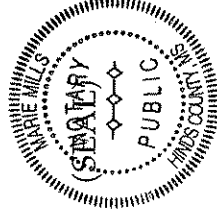
*Lisa Massey*  
Authorized Clerk

of the Madison County Herald

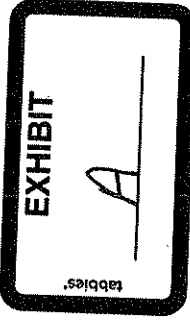
*Marie Mills*

Notary Public

SWORN to and subscribed before me on 4/20/2006  
Notary Public State of Mississippi At Large.  
My Commission Expires: Nov. 8, 2008  
Bonded thru Notary Public Underwriters



MY COMMISSION EXPIRES:  
November 8, 2008



**NOTICE OF PUBLIC HEARING ON PETITION FOR SPECIAL EXCEPTION**

NOTICE IS HEREBY GIVEN ABL LLC, has filed a petition before the Madison County Board of Supervisors for a Special Exception pursuant to the Zoning Ordinance of Madison County, MS, and the Zoning Maps adopted pursuant thereto, requesting a Special Exception for a Class 1 rubbish landfill on property zoned R-1, Residential District, lying and being situated in Madison County, MS, to wit:

Two tracts located at 2850 North County Line Road, to-wit: Tract 1, N1/2 of the SW1/4 of Section 19, T7N-R1E, Madison County, Mississippi

Tract 1, SE1/4 of the SW1/4 of Section 19, T7N-R1E, Madison County, Mississippi

Further identified by Tax Parcel Numbers 71D-19-003.00 and 71D-19-002.00

NOTICE IS FURTHER GIVEN that the Board of Supervisors of Madison County, MS, will meet at 9:00 a.m. on May 8, 2006, at the Madison County Courthouse Building, in the Law Library, located at 128 West North Street, Canton, MS, to consider and act upon the petition and, at such time, date and place, hold and conduct a public hearing, at which all parties in interest and citizens shall have an opportunity to be heard on the matter of the petition, either in person, by petition, or by attorney.

BY ORDER OF THE MADISON COUNTY PLANNING COMMISSION, on this the 13th day of April, 2006.

/s/ Brad Sellers, Zoning Administrator  
Publish: April 20, 2006

STATE OF MISSISSIPPI }  
Madison County, }  
Supervisor's Court

20 06  
July  
20 Term.

**ORDER OF THE BOARD OF SUPERVISORS  
RE: REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS**

This day came on to be considered by the Board of Supervisors of Madison County, the matter of the assessment of personal property for the year 20 06 and of real property for the year 20 06 and it appearing affirmatively to this Board that Gerald Barber, Tax Assessor of said County, has completed the assessment of both real and personal property for the said year; that the said assessor filed the real and personal property assessment rolls with the clerk of this Board of Supervisors on or before the 3rd of July, 20 06 as provided by law; and that said assessor made an affidavit and appended it to each of said rolls; that said affidavit showed that he has faithfully endeavored to ascertain and assess all the persons and property in said county; that he did not omit any person or thing, and did not place upon, or accept, an under-valuation of any property, through fear, favor or partiality; that he required every taxpayer to make the oath required to be taken by the person rendering a list of his taxable property, wherever possible; that the said assessor filed with the rolls, under oath, a list showing the name of every taxpayer who failed or refused to make oath to his tax list; that this Board of Supervisor, immediately at its July 3, 20 06 meeting proceeded to

equalize the said rolls, and has completed such equalization at least ten days before its August 7, 20 06 meeting; That said Tax Assessor attended the meeting of this Board of Supervisors, while it was considering said assessments of persons and property, from day to day, and that he rendered all assistance which his knowledge and information enabled him to give; and that at the said meeting, this Board of Supervisors did then and there cause to be assessed all persons and things, found to be omitted from said rolls, and caused to be correctly valued all property found to be under-valued; that this Board carefully examined the land roll and saw that it embraced all the land in said county, and that it represented said lands as being the property of individuals, or the State, or the United States, according to the fact; that it was taxable or not taxable according to law; that all such property is correctly described so as to be identified with certainty; that there are no double assessments; that all land improperly omitted from the real property rolls has been added thereto by this Board of Supervisors, or under its direction; that all land incorrectly and insufficiently described has been properly described; that all land which was not classed correctly or was under-valued has been classified and valued properly; that all corrections have been made in said rolls; and that all things required by law, have been done;

IT IS THEREFORE, ORDERED by the Board of Supervisors of the said County, that the said assessment rolls, and the assessments therein contained, be, and they are hereby approved, with corrections, subject to the right of parties in interest to be heard on all objections hereafter made by them, and subject to further changes and corrections by this Board, as Authorized by law.

It is further ordered by this Board of Supervisors that a notice be posted at the Courthouse, or Courthouses, in said County, and be published in The Madison County Herald, a newspaper published at

Madison

1. That the said assessment rolls, so equalized, Mississippi, notifying the public and the taxpayers of said county;

2. This Board will be in session for the purpose of hearing objections to the said assessments which may be filed, at the Courthouse in

the City of Canton, said County and State, on the 3rd day of July, 20 06 and,

3. This Board will remain in session from day to day until all objections, lawfully filed, shall have been disposed of, and all proper corrections made in the roll.

It is further ordered by this Board that notice shall be given to the public and to the taxpayers of said county in the following form:

**"PUBLIC NOTICE"**

**"TO THE PUBLIC AND TO THE TAXPAYERS OF Madison County, MISSISSIPPI.**

You are hereby notified that the real and personal property assessment rolls of the above named county, for the year 20 06 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said

County, on or before the 7th of August, 20 06 at his office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and property determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

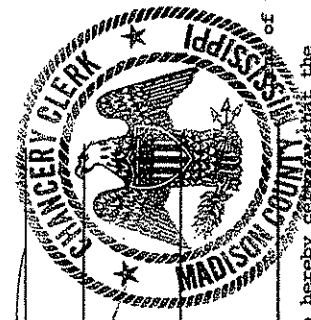
"1. This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Canton, said County and State on the 7th day of August, 20 06

"2. This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

"Witness the signature and seal of the said Board of Supervisors the 3rd day of

July, 20 06, and, THE BOARD OF SUPERVISORS OF Madison COUNTY

By \_\_\_\_\_ Clerk.



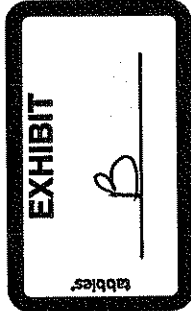
Ordered and adjudgeth the July 3, 2006

Arthur Johnston  
President  
CLERK'S CERTIFICATE

I, Arthur Johnston, \_\_\_\_\_ of the Board of Supervisors of Madison County, State of Mississippi, do hereby certify that the foregoing

is a true and correct transcript of and order of said Board of Supervisors, passed on the 3rd date of July, 20 06 as the same appears on Page \_\_\_\_\_ of Minute Book \_\_\_\_\_ of said Board, now on file in the office of said Clerk in the City \_\_\_\_\_ of Canton, in said County.

Witness my hand and official seal, the 3rd day of July, 20 06



Clerk must be sure to file this Certificate with the Board of Supervisors of said County. D.C.B.

ASSESSOR'S AFFIDAVIT  
TO THE  
**PERSONAL ROLL**

STATE OF MISSISSIPPI,

MADISON COUNTY.

Personally appeared before me, ARTHUR JOHNSTON

Chancery Clerk of said County, MADISON

Tax Assessor of said County, who presented his personal roll for the year 20 06 containing assessments as of January 1, 20 06 and who being duly sworn deposes and states that he faithfully endeavored to ascertain and assess all the persons and property in his county; that he has not omitted any person or thing, or placed upon, or accepted an undervaluation of any property through fear, favor or partiality, and that he has required every taxpayer to make the oath required to be taken by the person rendering a list of his taxable property wherever possible; that he has administered the oath required in every case, where it was in power to do so, and called attention to its provisions; and that he has filed with the clerk of the Board of Supervisors, under oath, a list showing the name of every taxpayer who has failed or refused to make oath on his tax list.

Sworn to and subscribed before me, this the 3RD day of JULY, A.D., 20 06

GERALD R BARBER, Tax Assessor



Chancery Clerk

Clerk must be sure to affix his Seal.

Deputy Chancery Clerk

CLERK'S CERTIFICATE OF FILING

I, ARTHUR JOHNSTON

Chancery Clerk of said County

do hereby certify that the personal assessment roll of said County was filed in my office, this the 3RD

day of JULY, A.D., 20 06

*[Handwritten Signature]*

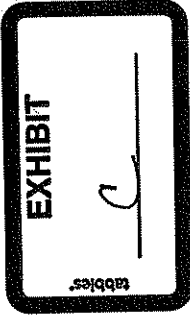
By



Filed in the office of State Tax Commission \_\_\_\_\_ day of \_\_\_\_\_

State Tax Commission

By \_\_\_\_\_



Final Recapitulation Appears on Page \_\_\_\_\_



20 06

ASSESSOR'S AFFIDAVIT  
TO THE  
**LAND ROLL**

STATE OF MISSISSIPPI,

MADISON COUNTY.

ARTHUR JOHNSTON

Personally appeared before me,

MADISON

Chancery Clerk of said County,

Tax Assessor of said County, who presented his real roll for the year 20 06 containing assessments as of January 1, 20 06 and who being duly sworn deposes and states that he faithfully endeavored to ascertain and assess all the persons and property in his county; that he has not omitted any person or thing, or placed upon, or accepted an undervaluation of any property through fear, favor or partiality, and that he has required every taxpayer to make the oath required to be taken by the person-rendering a list of his taxable property wherever possible; that he has administered the oath required in every case, where it was in power to do so, and called attention to its provisions; and that he has filed with the clerk of the Board of Supervisors, under oath, a list showing the name of every taxpayer who has failed or refused to make oath on his tax list.

Sworn to and subscribed before me, this the 3RD day of JULY

GERALD R BARBER Tax Assessor

A.D. 20 06



Chancery Clerk

Clerk must be sure to affix his Seal.

Deputy Chancery Clerk

CLERK'S CERTIFICATE OF FILING

I, ARTHUR JOHNSTON

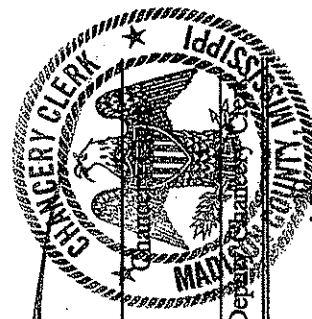
Chancery Clerk of said County

do hereby certify that the land assessment roll of said County was filed in my office, this the 3RD

day of JULY, A.D., 20 06

By [Signature]

By

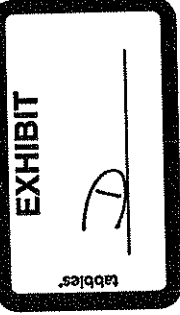


Deputy Chancery Clerk

Filed in the office of State Tax Commission \_\_\_\_\_ day of \_\_\_\_\_

State Tax Commission

By \_\_\_\_\_



Final Recapitulation Appears on Page \_\_\_\_\_



**GERALD R. BARBER**  
**TAX ASSESSOR**  
 MADISON COUNTY

P.O. BOX 292  
 CANTON, MS 39046  
 KENT HAWKINS, C.M.S., MAE  
 CHIEF-DEPUTY

CANTON: (601) 859-1921  
 FAX: (601) 859-2899  
 RIDGELAND: (601) 856-1796  
 FAX: (601) 856-1855  
 IN STATE: 1-800-428-0584 EXT 1921

DRAFT  
 JULY 3, 2006  
 TAX ASSESSMENT  
 MADISON COUNTY TAXING DISTRICT

	2002 Roll Assessed Value	2003 Roll Assessed Value	2004 Roll Assessed Value	2005 Roll Assessed Value	2006 Assessed Value
*Class I/II Real Property	473,729,091	496,039,730	610,227,000	672,004,000	728,197,367 (+9.2%)
*Class III	60,712,708	64,011,036	206,691,827	224,628,000	214,381,451 (+102,200)** (-9.5%)
Class IV Utilities	26,677,523	26,518,821	28,193,075	30,578,553	31,821,167 (+4%)
Class V Automobiles	154,220,941	160,539,296	172,532,889	184,618,632	194,495,117 (+5.3%)
TOTAL New Construction	715,340,263	747,098,883	1,017,644,791	1,111,829,000	1,168,895,102
	N/A	17,195,071	67,034,242	32,432,286	39,640,155

NOTE: These numbers are subject to change due to protest or discovery and they represent the amount calculated upon delivery of the land rolls to the State Tax Commission before equalization. The 2006 assessed value is up by \$57,065,917 assessed value or 5.1% or 7% (without Nissan)

\*This does include state and school tax only properties and in Lieu (27-31-104) taxes.

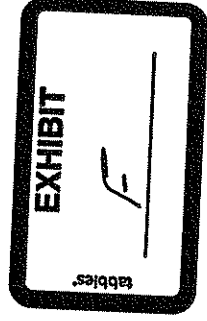
In lieu (Nissan) Note: The Personal Property of Nissan decreased \$12.4 million due to depreciation of equipment with little upgrades by January 1, 2006. However, Personal Property overall activity actually increased \$7.4 million over last year.

\*\* Without Nissan in lieu



MADISON COUNTY  
BUDGET AMENDMENT  
July 3, 2006

<u>Budget Amendment</u> Account:	Current	Proposed:
General Fund		
Elections		
001-180-573 Election Workers Fee	100,000	90,000
001 180-480 Travel	5,000	15,000



In the Matter of the Approval of the Claims Docket

RESOLUTION

WHEREAS, the Supervisors reviewed the docket of claims dated July 3, 2006, (copies of which are attached hereto and marked as Exhibit "A"); and

WHEREAS, the Chancery Clerk did assure the Board of Supervisors that all claims had been properly documented and where necessary, purchase orders were obtained in advance as required by law.

NOW THEREFORE BE IT RESOLVED BY THE SUPERVISORS OF MADISON COUNTY, MISSISSIPPI that the Chancery Clerk is hereby authorized to pay claims filed against Madison County as set forth in Exhibit "A" which is attached hereto and made a part hereof by reference and that all claims which are marked as "Hold" or "Rejected" shall be treated as such by the Clerk and that invoice numbers should be attached to each claim on the claims docket and the Chancery Clerk is further directed to publish the Summary of Claims as required by law and the President is authorized to sign the Claims Docket, a copy of which is attached hereto and marked as "Exhibit" A.

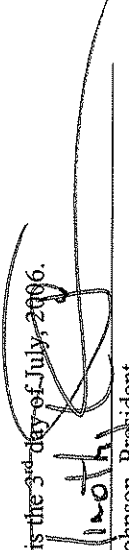
This Resolution constitutes approval of that portion of the minutes of the July 3, 2006, meeting of the Board of Supervisors of Madison County wherein the aforesaid claims docket was approved.

After discussion on the matter, Supervisor Andy Taggart offered and moved for the adoption of the above and foregoing Resolution, which was seconded by Supervisor Karl M. Banks. The vote on said matter was as follows, to-wit:

- |  |        |
|--|--------|
| Supervisor Douglas L. Jones - District I | Voted: |
| Supervisor Tim Johnson - District II     | Voted: |
| Supervisor Andy Taggart - District III   | Voted: |
| Supervisor Karl M. Banks - District IV   | Voted: |
| Supervisor Paul Griffin - District V     | Voted: |

The motion having received the affirmative vote of the Board members present, was declared by Mr. Tim

Johnson, President of said Board as being duly carried on this the 3<sup>rd</sup> day of July, 2006.

  
Tim Johnson, President  
Madison County Board of Supervisors

