

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Axiall LLC
LOCATION: 210 Industrial Dr. North Madison MS 39110 PARCEL #: 082E-21-013/03.00
EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
TYPE OF BUSINESS: Manufacturing

FINISHED PRODUCTS ARE: Vinyl Plastic Pellets

HAS THIS ENTERPRISE ENJOYED AN EXEPMTION PREVIOISLY? (YES/NO) YES
UNDER ANY OTHER TRADE NANE? (YES/NO) YES- NO
ANY OTHER LOCATION? (YES/NO) NO
UNDER ANY OTHER OWNERSHIP? NO
NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL N/A
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ _____
IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ _____

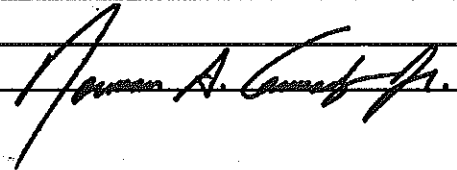
PERSONAL PROPERTY:

FURN. & FIX. VALUE \$ _____
MACH. & EQUIP. VALUE \$ 85,496.51
RAW MATERIALS VALUE \$ _____
WORK IN PROCESS VALUE \$ _____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ 85,496.51
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 85,496.51

LAND AND IMPROVEMENTS:

OWNER OF LAND: Axiall LLC.
OWNER OF IMPROVEMENTS: Axiall LLC
DATE OF IMPROVEMENTS: COMPLETED 12-31-17 EXPANDED 12-31-17
ANY PRIOR EXEMPTION: No
YEARS OF EXEMPTION APPLIED FOR: 1-1-18 THRU 12-31-27
APPLICANT'S REPRESENTATIVE: Mohab Noaman---Sr. Tax Accountant
ADDRESS: 2801 Post Oak Blvd Ste. 600 Houston TX 77056 PHONE: 713-585-7996
INVESTIGATED BY: Ira H. Thorn, III 3-9-18
COMMENTS: See comments attached

Reviewed Exemption with Rob Cox-Maintenance Supervisor

Date: 4/9/2018 TAX ASSESSOR: 



NORMAN A. CANNADY, JR.

TAX ASSESSOR
MADISON COUNTY

CANTON OFFICE
P.O. BOX 292
CANTON, MS 39046-0292
CANTON: (601) 859-1921
FAX: (601) 859-2899
IN STATE: 1-800-428-0584 Ext 1921
JOHN FOX, CHIEF DEPUTY

MADISON ANNEX
171 COBBLESTONE DR.
MADISON, MS 39110-9197
MADISON: (601) 856-1796
FAX: (601) 856-1855
WWW.MADISON-CO.COM
DIANE ODOM, CHIEF DEPUTY

Axiall, LLC

210 Industrial Drive North

Madison, MS 39110

Personal Property Only (2 part request)

Freeport Warehouse 27-31-53 & 27-31-105

Freeport Warehouse Exemption:

Application made for Freeport Warehouse Exemption on 3/1/2018.

Inventory Estimate to be shipped within Mississippi is \$3,223.

Expansion:

Field inspection by Ira Thorn on 3/9/2018.

M/E \$85,496.51

10 yr exemption 1/1/2018-12/31/2027

All documents filed accurately and timely.

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Euro American Plastic Inc.
 LOCATION: 120 St. Charles Ave., Flora, MS 39071 PARCEL #: 062I-29C-008/00
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION : 27-31-105
 TYPE OF BUSINESS: Mfg. of Plastic Parts
 FINISHED PRODUCTS ARE: Plastic Parts
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES/NO) Yes
 UNDER ANY OTHER TRADE NAME? (YES/NO) No
 ANY OTHER LOCATION? (YES/NO) Yes- Hinds County
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? 5-6 ESTIMATED ANNUAL PAYROLL \$20,000-\$25,000
 EXEMPTION TO BE ON: _____

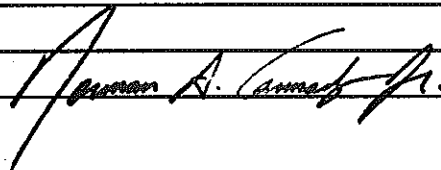
LAND VALUE AS OF COMPLETION DATE: \$ N/A
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ N/A

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	_____
MACH. & EQUIP.	VALUE \$	<u>353,170.00</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ <u>353,170.00</u>		
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ <u>353,170.00</u>		

LAND AND IMPROVEMENTS:

OWNER OF LAND: Euro American Investments Inc.
 OWNER OF IMPROVEMENTS: _____
 DATE OF IMPROVEMENTS: COMPLETED 12-31-17 EXPANDED 12-31-17
 ANY PRIOR EXEMPTION: No
 YEARS OF EXEMPTION APPLIED FOR : 1 -1-18 THRU 12-31-27
 APPLICANT'S REPRESENTATIVE: Yogesh Goel
 ADDRESS: 120 St. Charles St., Flora, MS 39071 PHONE: 601-879-0360
 INVESTIGATED BY: Ira H. Thorn III 2-22-18
 COMMENTS: See attached

Date: 2/22/18 TAX ASSESSOR: 



NORMAN A. CANNADY, JR.

TAX ASSESSOR
MADISON COUNTY

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WWW.MADISON-CO.COM
DIANE ODOM, CHIEF DEPUTY

Euro American Plastics Inc. (2 part exemption recommendation)

120 St. Charles Ave.

Flora, Ms. 39071

Personal Property Only

Expansion 27-31-105

2016 assets (fully taxed in 2017) should only enjoy 9 year exemption

M/E \$131,000

9 year exemption -1/1/2018-12/31/2026

Expansion 27-31-105

2017 assets

M/E \$222,170

10 year exemption – 1/1/2018-12/31/2027

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Kasai North America Inc.
 LOCATION: 435 Church Rd. Madison MS 39110 PARCEL #: 082E-16-001/01.01 &.03
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION : 27-31-105
 TYPE OF BUSINESS: Mfg. of Automobile Parts
 FINISHED PRODUCTS ARE: Mfg. of Automobile Parts
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES/NO) YES
 UNDER ANY OTHER TRADE NAME? (YES/NO) YES- YES- formerly M-Tek Inc.
 ANY OTHER LOCATION? (YES/NO) No
 UNDER ANY OTHER OWNERSHIP? Yes, M-Tek Inc.
 NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL N/A
EXEMPTION TO BE ON:

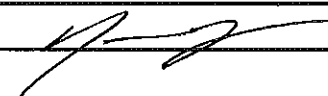
LAND VALUE AS OF COMPLETION DATE: \$ _____
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ _____

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	<u>794,362.00</u>
MACH. & EQUIP.	VALUE \$	<u>723,799.00</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$		<u>1,518,161</u>
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$		<u>1,518,161</u>

LAND AND IMPROVEMENTS:

OWNER OF LAND: M-Tek Inc.
 OWNER OF IMPROVEMENTS: M-Tek Inc.
 DATE OF IMPROVEMENTS: COMPLETED 12-31-17 EXPANDED 12-31-17
 ANY PRIOR EXEMPTION: No
 YEARS OF EXEMPTION APPLIED FOR: 1-1-18 THRU 12-31-27
 APPLICANT'S REPRESENTATIVE: Chris Pace—Jones Walker, LLP
 ADDRESS: 1000 E. Capitol St. Jackson MS 39201 PHONE: 601-949-4900
 INVESTIGATED BY: Ira H. Thorn, III
 COMMENTS: See comments attached
Exemption reviewed with Jeff Rhodes-Plant Controller 3-9-18

Date: 9/9/2018 TAX ASSESSOR: 



NORMAN A. CANNADY, JR.

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MADISON COUNTY

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WWW.MADISON-CO.COM
DIANE ODOM, CHIEF DEPUTY

Kasai North America Inc.

435 Church Rd.

Madison, Ms. 39110

Expansion 27-31-105 Personal Property ONLY

Field inspection by Ira Thorn on 3/9/2018.

F/F \$794,362

M/E \$723,799

Total \$1,518,161

10 year exemption -1/1/2018-12/31/2027

All documents filed accurately and timely.

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Musee Properties LLC
 LOCATION: 123 Waterford Parkway Canton MS 39040 PARCEL #: 92H-27-030/06
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION : 27-31-105
 TYPE OF BUSINESS: Mfg. of Bath Balms
 FINISHED PRODUCTS ARE: Mfg. of Bath Balms
 HAS THIS ENTERPRISE ENJOYED AN EXEPMTION PREVIOSLY? (YES/NO) No
 UNDER ANY OTHER TRADE NANE? (YES/NO) No
 ANY OTHER LOCATION? (YES/NO) No
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? 15 ESTIMATED ANNUAL PAYROLL \$10.58 HR
 EXEMPTION TO BE ON:

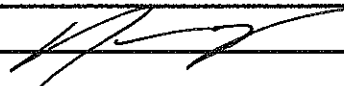
LAND VALUE AS OF COMPLETION DATE: \$ 1,800,000
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ _____

PERSONAL PROPERTY:

FURN. & FIX. VALUE \$ _____
 MACH. & EQUIP. VALUE \$ _____
 RAW MATERIALS VALUE \$ _____
 WORK IN PROCESS VALUE \$ _____
 PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: _____
 EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 1,800,000

LAND AND IMPROVEMENTS:

OWNER OF LAND: Musee PROPERTIES LLC
 OWNER OF IMPROVEMENTS: Musee Properties LLC
 DATE OF IMPROVEMENTS: COMPLETED EXPANDED 12-31-17
 ANY PRIOR EXEMPTION: No
 YEARS OF EXEMPTION APPLIED FOR: 1-1-18 THRU 12-31-27
 APPLICANT'S REPRESENTATIVE: Harper, Rains, Knight and CO. PA
 ADDRESS: 1052 Highland Colony PKWY Ste. 100 Ridgeland PHONE: 601-605-0722
 INVESTIGATED BY: _____
 COMMENTS: 2018 Exemption Request for Land and Building Only

Date: 4/9/18 TAX ASSESSOR: 



NORMAN A. CANNADY, JR.

TAX ASSESSOR
MADISON COUNTY

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WWW.MADISON-CO.COM
DIANE ODOM, CHIEF DEPUTY

Musee

123 Waterford Parkway Drive

Canton, MS 39040

Parcel # 092H-27-030/06

Real Property Only

Expansion 27-31-105

\$1,800,000 (Bldg/Land)

10 year exemption -1/1/2018-12/31/2027

All documents filed accurately and timely.

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Tower Automotive Operations USA I, LLC
 LOCATION: 435 Church Rd. Madison MS 39110 PARCEL #: 82E-21-017/04
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
 TYPE OF BUSINESS: Automobile Parts Manufacturer
 FINISHED PRODUCTS ARE: Motor Vehicle & Related Parts
 HAS THIS ENTERPRISE ENJOYED AN EXEPMTION PREVIOISLY? (YES/NO) YES
 UNDER ANY OTHER TRADE NANE? (YES/NO) YES FKA: Tower Automotive Products Co. Inc.
 ANY OTHER LOCATION? (YES/NO) NO
 UNDER ANY OTHER OWNERSHIP? YES
 NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL N/A
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ _____
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ _____

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	_____
MACH. & EQUIP.	VALUE \$	<u>6,575,676.00</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$		<u>6,575,676.00</u>
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$		<u>6,575,676.00</u>

LAND AND IMPROVEMENTS:

OWNER OF LAND: Eastgroup TRS, Inc.
 OWNER OF IMPROVEMENTS: Tower Automotive Operations USA I, LLC
 DATE OF IMPROVEMENTS: COMPLETED 12-31-17 EXPANDED 12-31-17
 ANY PRIOR EXEMPTION: YES
 YEARS OF EXEMPTION APPLIED FOR: 1-1-18 THRU 12-31-27
 APPLICANT'S REPRESENTATIVE: Chris Pace--Jones Walker, LLP
 ADDRESS: 1000 E. Capitol St. Jackson MS 39201 PHONE: 601-949-4900
 INVESTIGATED BY: Ira H. Thorn, III 3-22-18 with Terry Glover--Engineer
 COMMENTS: See comments attached

Date: 4/9/2018 TAX ASSESSOR: _____



NORMAN A. CANNADY, JR.

TAX ASSESSOR
MADISON COUNTY

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DIANE ODOM, CHIEF DEPUTY

Tower Automotive Operations USA I, LLC

435 Church Rd.

Madison, MS 39110

Expansion 27-31-105 Personal Property ONLY

Field inspection by Ira Thorn on 3/22/2018.

M/E \$6,575,676.00

10 year exemption 1/1/2018-12/31/2027

All documents filed accurately and timely.

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Hederman Brothers, Inc.

LOCATION: 247 Industrial Drive North Madison MS 39110 PARCEL #: 082E-21-017/08

EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105

TYPE OF BUSINESS: Printing

FINISHED PRODUCTS ARE: Printed Materials and Binding

HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES/NO) YES

UNDER ANY OTHER TRADE NAME? (YES/NO) NO

ANY OTHER LOCATION? (YES/NO) YES 500 Steed Road Ridgeland MS

UNDER ANY OTHER OWNERSHIP? NO

NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL N/A

EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ 288,840.00

IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ 4,744,677.22

PERSONAL PROPERTY:

FURN. & FIX. VALUE \$ 58,755.00

MACH. & EQUIP. VALUE \$ 8,197.20

RAW MATERIALS VALUE \$ 695,429.10

WORK IN PROCESS VALUE \$ 253,551.56

PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ 1,015,932.86

EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 6,049,450.08

LAND AND IMPROVEMENTS:

OWNER OF LAND: Arrowhead Real Estate

OWNER OF IMPROVEMENTS: Arrowhead Real Estate

DATE OF IMPROVEMENTS: COMPLETED 12-31-17 EXPANDED 12-31-17

ANY PRIOR EXEMPTION: YES

YEARS OF EXEMPTION APPLIED FOR: 1-1-18 THRU 12-31-2027

APPLICANT'S REPRESENTATIVE: W. Eugene Magee -Butler Snow

ADDRESS: 1020 Highland Colony Parkway Ste. 1400 PHONE: 601-948-5711

INVESTIGATED BY: Ira H. Thorn, Personal Property 2-1-18

COMMENTS: Don Jorgenson, Real Estate 9-26-17

See comments attached

Date: 4/9/18 TAX ASSESSOR: 



NORMAN A. CANNADY, JR.

TAX ASSESSOR
MADISON COUNTY

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WWW.MADISON-CO.COM
DIANE ODOM, CHIEF DEPUTY

Hederman Brothers, Inc.

247 Industrial Drive North

Madison, MS 39110

Real and Personal Property Exemption

Expansion 27-31-105

Parcel # 082E-21-017/08.00 (Real Property)

Land \$288,840.00

Imp \$4,744,677.22

Personal Property

Expansion 27-31-105

F/F \$58,755.00

M/E \$8,197.20

Raw Materials \$695,429.10

Work in Process \$253,551.56

Total Real and Personal Exemption Request \$6,049,450.08

10 year exemption -1/1/2018-12/31/2027

All documents filed accurately and timely.



NORMAN A. CANNADY, JR.

TAX ASSESSOR
MADISON COUNTY

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WWW.MADISON-CO.COM
DIANE ODOM, CHIEF DEPUTY

Calsonic Kansei North America Inc. - Recommendation left to BOS / Tier One Supplier

232 Old Jackson Rd

Madison, Ms. 39110

Personal Property Only

Expansion 27-31-105

M/E \$3,383,356

L/I \$4,041,584

Inv \$949,214

CIP \$2,878,225

1/1/2018 through 12/31/2027

*Per Board Policy adopted 5/23/2005 (see attached BOS minutes) the exemption request was not filed timely with the Clerk of the Board of Supervisors by March 1, 2018. However this is a tier one supplier for Nissan and under section 2(b) shall be considered on a case by case basis.

This request was filed via email March 15, 2018 (see attached) with a personal property rendition. No formal exemption request was filed with the clerk of the board of supervisors.

A handwritten signature in black ink, reading "Norman A. Cannady, Jr." in a cursive script.

from Sunny Development Company ("Sunny") to convey to the county (1) a .41 acre strip of real property located along Bozeman Road south of its intersection with Reunion Blvd. sufficient to allow the construction of a turn lane at said intersection and (2) a drainage easement under and through Reunion Blvd. and Sunny's property adjacent thereto sufficient to satisfy the county's engineers on the Reunion project in exchange for the payment by the county of \$30,000, said motion specifically recognizing that the county's acceptance of such offer takes into account (a) Sunny's previous donation of its half of the right of way of the presently existing Reunion Blvd.; (b) Sunny's previous donation of a temporary easement and right of way to allow for the construction of a temporary road giving ingress and egress to the new Madison Station Elementary School; and (c) that the actual value of the land to the county for the proper completion of the roadway justified the purchase price. The motion further reflected that the acceptance of said offer is conditioned upon the receipt of a follow-up report from the county's right of way agent Woody Sample and upon the execution of instruments necessary to effectuate said conveyances on or before June 7, 2005. In the event the latter condition fails, the Board Attorney is instructed to proceed with the necessary eminent domain proceedings. 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 offer was and is accepted for the reasons and on the terms and conditions set forth herein above.

SO ORDERED this the 23rd day of May 2005.

Following discussion, Mr. Douglas L. Jones did offer and Mr. Tim Johnson did second a motion to come out of Executive Session and direct the Board Attorney to announce to the public the action taken therein. 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 Board Attorney Edmund L. Brunini, Jr. did announce to the public the actions taken therein.

SO ORDERED this the 23rd day of May, 2005.

In re: Proposed Ad Valorem Tax Exemption Policy

WHEREAS, Chancery Clerk Arthur Johnston did appear before the Board and presented a proposed Ad Valorem Tax Exemption Policy, and

WHEREAS, Tax Assessor Gerald Barber and Madison County Economic Development Authority (MCEDA) Director Tim Coursey also appeared in support thereof, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes,

Following discussion, Mr. Andy Taggart did offer and Mr. Douglas L. Jones did second a motion to adopt said policy with certain amendments which have been incorporated therein. The vote on the matter being as follows:

President's Initials: _____

Date Signed: _____

For Searching Reference Only: Page 14 of 19 (05/23/05)

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 Ad Valorem Tax Exemption Policy was and is hereby approved and adopted with amendments.

SO ORDERED this the 23rd day of May, 2005.

In re: Approval of a Certain 16th Section Lease

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

Lessees: Stephen D. Hornaday
 Description: Lot 23, Eastbrooke Estates Subdivision
 Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
1 - 5	\$ 350.00
6 - 10	\$ 385.00
11 - 15	\$ 420.00
16 - 20	\$ 455.00
21 - 25	\$ 490.00
26 - 30	\$ 525.00
31 - 35	\$ 560.00
36 - 40	\$ 595.00

Mr. Tim Johnson did offer and Mr. Douglas L. Jones 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	Abstained
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

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

SO ORDERED this the 23rd day of May, 2005.

In re: Approval of Memorandum of Understanding Between Madison County and Reunion Inc., Annandale Investors, L. P. and Cypress Brake Properties L. P.

WHEREAS, Board Attorney Edmund L. Brunini, Jr. appeared before the Board and brought the Board up to date on the negotiations related to the construction of Reunion Parkway, Phase II, and

WHEREAS, Mr. Brunini reviewed the fact that the Board had previously agreed in

President's Initials: _____
 Date Signed: _____

BEFORE THE BOARD OF SUPERVISORS OF MADISON COUNTY, MISSISSIPPI

AD VALOREM TAX EXEMPTION POLICY

Section 1 Procedural Requirements

1.1 General Provisions.

(a) Enterprises meeting the requirements of Miss. Code Ann. § 27-31-101 et seq. are eligible for consideration by the Madison County Board of Supervisors to receive an exemption from certain *ad valorem* taxation as outlined herein below.

(b) The Madison County Economic Development Authority (MCEDA) together with the Madison County Chancery Clerk (Chancery Clerk) are charged with responsibility of disseminating this policy to all enterprises which may qualify for consideration hereunder.

1.2 Deadlines.

(a) In accordance with Miss. Code Ann. § 27-31-107, the enterprise must file an application with the Chancery Clerk on or before March 1 of the year following the year of completion of the new enterprise or completion of the expansion or addition. Applications will be accepted between January 1 and March 1.

(b) Thereafter, and on or before March 15, the Chancery Clerk shall (1) review the same and ascertain whether both the enterprise and the application meet the requirements of Miss. Code Ann. § 27-31-101, et seq.; (2) compute the amount and level of exemption to which it appears that each enterprise would be entitled based upon the applicable formula set forth in Section 2.0 below; and (3) present each application together with his findings thereon to the Executive Director of the Madison County Economic Development Authority.

(c) Thereafter, the Executive Director of said Authority shall immediately (1) forward the Position Statement submitted with each application to the Tax Assessor for his review and consideration; (2) shall conduct his own independent review of each application.

(d) On or before ~~May 15,~~ the Tax Assessor shall present his completed position statement to the MCEDA Board.

(e) On or before ~~June 15,~~ the MCEDA Board (1) shall either approve or reject each application based upon its review thereof and of the findings of the Chancery Clerk and the Executive Director (and it may also recommend modifications to the computations rendered by the Chancery Clerk and the Executive Director); and (2) shall forward its determination to Chancery Clerk for presentation to the Madison County Board of Supervisors.

(f) ~~On or before the first monthly meeting of the Board of Supervisors in July,~~ the Chancery Clerk shall present the applications for exemption to the Board together with his findings thereon, the Position Statement of the Tax Assessor and the action of the MCEDA Board, and any other related materials.

(g) Upon approval by the Board of Supervisors, the Chancery Clerk shall forward said applications and related materials to the Mississippi State Tax Commission, providing a copy thereof to the Tax Assessor.

(h) The Chancery Clerk shall then notify each applicant in writing as to the action of the Board of Supervisors, and, in cases in which the Board gives its approval to an application, the Chancery Clerk shall advise the applicant that the exemption is approved subject to the approval of the Mississippi State Tax Commission (Tax Commission).

(i) Upon approval by the Tax Commission, the Chancery Clerk shall present the same to the Board for final approval and docketing and shall notify the applicants thereof.

Section 2 Substantive Requirements

2.1 General Provisions.

(a) No exemption shall be granted from fire district levies.

(b) Nissan and Nissan suppliers which are subject to any MOU are exempted from the following requirements and will be assessed according to the MOU and/or on a case-by case basis.

2.2 County Enterprise Zones. County Enterprise Development Zones are hereby created for purposes of enterprise exemption as follows, to-wit:

Buddy Thorn

From: elena_cherepanova@ck-mail.com
Sent: Thursday, March 15, 2018 2:43 PM
To: Buddy Thorn
Subject: Calsonic Kansei - 2018 Property Tax filings
Attachments: MS - CANTON - 2018.pdf; MS - MADISON - 2018.pdf

This message is classified as CK CONFIDENTIAL C.

Hello, Mr. Thorn.

Please find attached copies of the completed 2018 personal property renditions. The originals will be mailed tomorrow and should be delivered by March 19th. I will confirm tomorrow. If you have any questions, please let me know.

Also I have been talking to Anitra and she mentioned that as a tier one supplier of Nissan, our company may qualify for an exemption, as Nissan has a memorandum of understanding. I have been trying to research regarding this on <http://www.dor.ms.gov/Property/Pages/default.aspx>, but I could not find anything that would help me to understand what our steps should be.

Could you please let me know which form do we need to submit?

Thank you for your help and have a great day!

Best regards,

Elena Cherepanova
Tax Accounting
Calsonic Kansei North America, Inc.
One Calsonic Way Shelbyville, TN 37160
Phone: 931-680-6499
E-mail: elena_cherepanova@ck-mail.com

This message is classified as CK CONFIDENTIAL C.

This e-mail may contain PRIVILEGED and CONFIDENTIAL information and is intended only for the use of the specific individual(s) to whom it is addressed. If you are not the intended recipient of this e-mail, you are hereby notified that any unauthorized use, dissemination or copying of this e-mail or the information contained within or attached to it, is strictly prohibited. If you have received this e-mail in error, please immediately notify the person named above by reply e-mail and delete the e-mail. Thank you

Buddy Thorn

From: elena_cherepanova@ck-mail.com
Sent: Tuesday, March 20, 2018 11:20 AM
To: Buddy Thorn
Cc: Norman Cannady
Subject: RE: Calsonic Kansei - MADISON, MS, Request for Exemption
Attachments: CKNA_MADISON_exemption request.pdf

This message is classified as CK CONFIDENTIAL C.

Good morning, Mr. Thorn,

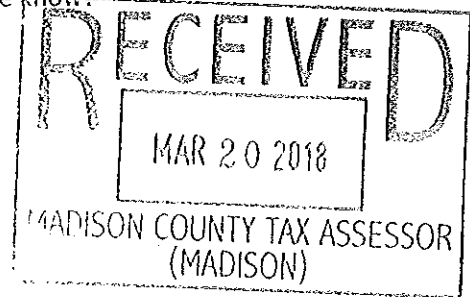
Please review an attached copy of the letter with the request for the approval of personal property tax exemption located at 232 Old Jackson Rd, Madison, MS.

If anything else is needed to apply for the exemption, could you please let me know?

Thank you for your help.

Best regards.

Elena Cherepanova
Tax Accounting
Calsonic Kansei North America, Inc.
One Calsonic Way Shelbyville, TN 37160
Phone: 931-680-6499
E-mail: elena_cherepanova@ck-mail.com



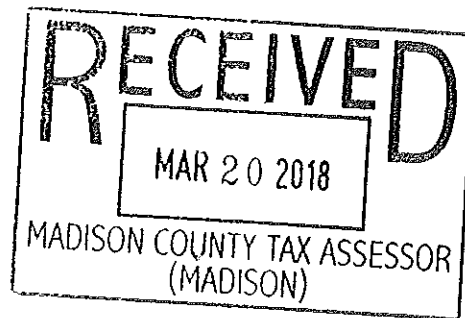
This message is classified as CK CONFIDENTIAL C.

This e-mail may contain PRIVILEGED and CONFIDENTIAL information and is intended only for the use of the specific individual(s) to whom it is addressed. If you are not the intended recipient of this e-mail, you are hereby notified that any unauthorized use, dissemination or copying of this e-mail or the information contained within or attached to it, is strictly prohibited. If you have received this e-mail in error, please immediately notify the person named above by reply e-mail and delete the e-mail. Thank you

CALSONIC KANSEI NORTH AMERICA

Mailing address:
One Calsonic Way
Shelbyville, TN 37160

Physical address of expansion:
232 Old Jackson Road
Madison, MS 39110



To: Madison County Tax Assessor
171 Cobblestone Dr
Madison, MS 39110-9197

This letter is to request you to approve our application for the above property be exempt from ad valorem taxation.

The expansion project began in April 2017. The production of auto parts such as HVAC, glove boxes and shrouds was started in September 2017.

As of January 1st, 2018 our records for the above property show:

Inventory: \$949,214

Active Assets: \$3,383,356

Leasehold Improvements: \$4,041,584

CIP: \$2,878,225

An itemized list of property to be approved for exemption is enclosed.

The exempt status will help us to complete the renovation of the facility, create new jobs and purchase the equipment.

Thank you for the opportunity to apply for the exemption and we look forward to your reply.

Sincerely,

Name: Elena Cherepanova

Title: Tax Accountant II

Signature: *Elena Cherepanova* 

Date: *03/20/2018*

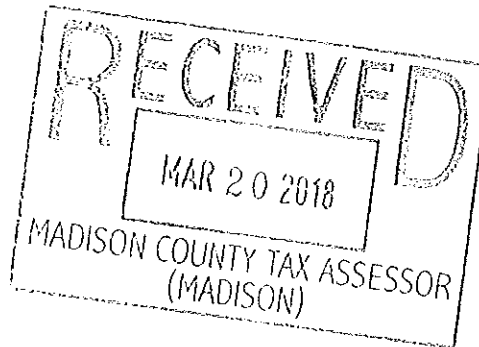
CK CONFIDENTIAL C

Active Assets

Object	Object Description	Object Group Description	Acquisition Value	Event/Location	Description	CK	Acquisition Value
PGZCV00039	Conveyor Roller Deck	Equipment FC	1/1/2015	MS-Madison			6,452.00
PGMTR00027	Trunion - H61L HVAC Assy Line	Equipment FC	11/1/2015	MS-Madison			8,498.17
PKZFU00038	Desks and chairs	Office Equipment/Furniture FC	1/1/2015	MS-Madison			3,875.08
PKZFU00039	Metal lockers	Office Equipment/Furniture FC	1/1/2015	MS-Madison			2,946.30
PNZRK00412	FLOW RACK FOR COMPONENTS	Material Handling FC	1/1/2015	MS-Madison			2,925.00
PNHR00001	Finished Good Racks -H61L HVAC's	Material Handling FC	7/1/2016	MS-Madison			45,862.50
PHMP100008	Blower Sub Assembly WIP Packaging (Qty 30)	Material Handling FC	11/1/2015	MS-Madison			2,040.00
PHMP100009	Evaporator Core Sub Assembly WIP Packaging (Qty 30)	Material Handling FC	11/1/2015	MS-Madison			1,920.00
PHMP100010	Evaporator Core Assembly WIP Packaging (Qty 30)	Material Handling FC	11/1/2015	MS-Madison			1,860.00
PNMRK00044	Finished Good Racks - Qty 15 - H61L HVAC	Material Handling FC	11/1/2015	MS-Madison			26,210.55
PNMRK00047	ZW Rack Fleet for Canton	Material Handling FC	11/1/2015	MS-Madison			76,028.25
PNMRK00048	Blower Sub Assembly Tray (Qty 35)	Material Handling FC	11/1/2015	MS-Madison			2,450.00
PNMRK00049	H61L HVAC Assembly Racks	Material Handling FC	1/1/2015	MS-Madison			88,981.70
PKMFU00045	CABINETS	Office Equipment/Furniture FC	1/1/2015	MS-Madison			3,147.75
PKMHW00063	IT SERVER AND SWITCH FOR PDS IT - RACK CABLES AND	Computer software/hardware FC	11/1/2015	MS-Madison			61,314.61
PGITG00033	Mold Temperature Controller #2 Moving Side	Equipment FC	9/1/2017	MS-Madison			4,110.00
PGITG00034	Mold Temperature Controller #2 Stationary Side	Equipment FC	9/1/2017	MS-Madison			4,110.00
PGALT00146	H61L Evaporator Vacuum Decay Tester	Equipment FC	3/1/2017	MS-Madison			7,770.00
PGMS000010	HVAC KanBan	Equipment FC	12/1/2012	MS-Madison			20,620.00
PGMAV00121	HSE AGV #2	Equipment FC	11/1/2015	MS-Madison			13,642.47
PGMAV00122	HSE AGV #3	Equipment FC	11/1/2015	MS-Madison			13,642.47
PGMAV00123	HSE AGV #4	Equipment FC	11/1/2015	MS-Madison			13,642.47
PGMAV00124	HSE AGV #5	Equipment FC	11/1/2015	MS-Madison			13,642.47
PGMAV00125	HSE AGV #6	Equipment FC	11/1/2015	MS-Madison			13,642.47
PGMAV00126	HSE AGV #7	Equipment FC	11/1/2015	MS-Madison			13,642.47
PGMAV00127	HSE AGV #8	Equipment FC	11/1/2015	MS-Madison			13,642.47
PGMELO0017	END-OF-LINE TESTER FOR H61L HVAC ASSY LINE	Equipment FC	11/1/2015	MS-Madison			145,822.17
PGMFX00033	BLOWER FAIR ASSY FIXTURE	Equipment FC	10/1/2012	MS-Madison			12,766.00
PGMFX00037	Canton - H61L HVAC Evaporator Final Assy Fixture	Equipment FC	11/1/2015	MS-Madison			58,210.00
PGMHLO0002	Single Chamber Helium Leak Test M/C	Equipment FC	9/1/2013	MS-Madison			257,251.00
PGMIRO0001	IR - Assy Electric In-Line R Angle Driver w/Controller & Equipment	Equipment FC	11/1/2015	MS-Madison			8,159.72
PGMIRO0002	IR - Assy Electric In-Line R Angle Driver w/Controller & Equipment	Equipment FC	11/1/2015	MS-Madison			8,159.72
PGMIRO0003	IR - Assy Electric In-Line R Angle Driver w/Controller & Equipment	Equipment FC	11/1/2015	MS-Madison			8,159.72
PGMIRO0004	IR - Assy Electric In-Line R Angle Driver w/Controller & Equipment	Equipment FC	11/1/2015	MS-Madison			8,159.72
PGMIRO00030	IR - Assy Electric In-Line Driver w/Controller & 6m cat Equipment	Equipment FC	11/1/2015	MS-Madison			7,680.68
PGMIRO00031	IR - Assy Electric In-Line Driver w/Controller & 6m cat Equipment	Equipment FC	11/1/2015	MS-Madison			7,680.68
PGMIRO00032	IR - Assy Electric In-Line Driver w/Controller & 6m cat Equipment	Equipment FC	11/1/2015	MS-Madison			7,680.68
PGMIRO00033	IR - Assy Electric In-Line Driver w/Controller & 6m cat Equipment	Equipment FC	11/1/2015	MS-Madison			7,680.68
PGMIRO00034	IR - Assy Electric In-Line Driver w/Controller & 6m cat Equipment	Equipment FC	11/1/2015	MS-Madison			7,680.68
PGMIRO00035	IR - Assy Electric In-Line Driver w/Controller & 6m cat Equipment	Equipment FC	11/1/2015	MS-Madison			7,680.68
PGMIRO00036	IR - Assy Electric In-Line Driver w/Controller & 6m cat Equipment	Equipment FC	11/1/2015	MS-Madison			7,680.68
PGMIRO00048	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #1	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00049	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #2	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00050	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #3	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00051	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #4	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00052	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #5	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00053	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #6	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00054	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #7	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00055	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #8	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00056	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #9	Equipment FC	11/1/2015	MS-Madison			7,220.99
PGMIRO00057	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #10	Equipment FC	11/1/2015	MS-Madison			7,221.00
PGMIRO00058	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #11	Equipment FC	11/1/2015	MS-Madison			7,221.00
PGMIRO00059	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #12	Equipment FC	11/1/2015	MS-Madison			7,221.00
PGMIRO00060	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #13	Equipment FC	11/1/2015	MS-Madison			7,221.01
PGMIRO00061	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #14	Equipment FC	11/1/2015	MS-Madison			7,221.01
PGMIRO00062	IR - ASSEMBLY TOOL ELECTRIC IN-LINE DRIVER #15	Equipment FC	11/1/2015	MS-Madison			7,221.02
PGMIRO00063	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #1	Equipment FC	11/1/2015	MS-Madison			2,921.39
PGMIRO00064	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #2	Equipment FC	11/1/2015	MS-Madison			2,921.38
PGMIRO00065	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #3	Equipment FC	11/1/2015	MS-Madison			2,921.39
PGMIRO00066	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #4	Equipment FC	11/1/2015	MS-Madison			2,921.39
PGMIRO00067	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #5	Equipment FC	11/1/2015	MS-Madison			2,921.39
PGMIRO00068	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #6	Equipment FC	11/1/2015	MS-Madison			2,921.39
PGMIRO00069	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #7	Equipment FC	11/1/2015	MS-Madison			2,921.39
PGMIRO00070	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #8	Equipment FC	11/1/2015	MS-Madison			2,921.39
PGMIRO00071	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #9	Equipment FC	11/1/2015	MS-Madison			2,921.39
PGMIRO00072	IR - ASSEMBLY TOOL ELECTRIC PISTOL DRIVER #10	Equipment FC	11/1/2015	MS-Madison			2,921.38
PGMAS00152	Blower Motor Assy Sub-Station	Equipment FC	11/1/2015	MS-Madison			28,700.00
PGMAS00157	Evaporator Packing Sub-Station	Equipment FC	11/1/2015	MS-Madison			15,400.00
PGMAS00187	DJSBI SUB-ASSY STATION FOR H61L HVAC	Equipment FC	11/1/2015	MS-Madison			45,353.28
PGMLT00074	CTS Leak Tester for Heater Cores	Equipment FC	11/1/2015	MS-Madison			7,605.00
PGMBA00016	HSE Rapid and Standard Battery Charger	Equipment FC	11/1/2015	MS-Madison			24,411.29
PGMMX00124	FLOOR RAILS	Equipment FC	1/1/2016	MS-Madison			46,600.00
PGMBT00030	Balance Tester fixture H61L HVAC Assy Line	Equipment FC	11/1/2015	MS-Madison			26,755.00
PGMPG00004	Picklights	Equipment FC	11/1/2015	MS-Madison			51,000.00
PGMPG00007	PICK-TO-LIGHT CONTROL SYSTEM NODES (4)	Equipment FC	10/1/2011	MS-Madison			44,078.00
PGMCO00004	Heater Core Crimper	Equipment FC	11/1/2015	MS-Madison			24,420.00

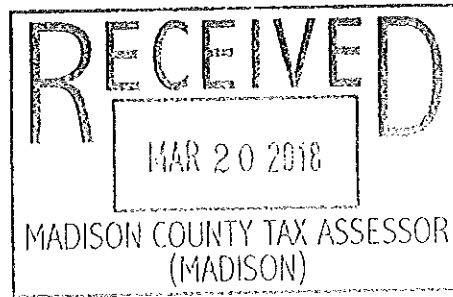
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 MADISON COUNTY TAX ASSESSOR
 (MADISON)

PGMSB00005	H61L HVAC End of Line Soundbooth	Equipment FC	11/1/2015 MS-Madison	32,383.00
PGZPE00028	PDS for SLC	Equipment FC	1/1/2015 MS-Madison	158,058.00
PGALTD0144	Sentinel I-28 Leak Test	Equipment FC	3/1/2017 MS-Madison	13,713.00
PGALTD0145	Sentinel I-28 Leak Test	Equipment FC	3/1/2017 MS-Madison	13,713.00
PGMHC00055	24 Zone IMSI Hot Runner Controller for IMM #3	Equipment FC	9/1/2017 MS-Madison	14,477.00
PGMHC00056	24 Zone IMSI Hot Runner Controller for IMM #4	Equipment FC	7/1/2017 MS-Madison	14,477.00
PGMRT00098	#3 Star TW-1800 Part Removal Robot	Equipment FC	9/1/2017 MS-Madison	133,534.00
PGMRT00099	#3 Star TW-1800 Part Removal Robot	Equipment FC	7/1/2017 MS-Madison	133,534.00
PNARK00451	H61L HVAC Racks (53 racks)	Material Handling FC	11/1/2016 MS-Madison	44,692.90
PNHC400037	Finished Good Racks -H61L HVAC	Material Handling FC	3/1/2015 MS-Madison	28,990.00
PNMRK00437	Finished Good Racks -H61L HVAC	Material Handling FC	2/1/2016 MS-Madison	11,544.00
PGZCR00017	8-zone air valve gate controller for injection mold flow	Equipment FC	8/1/2017 MS-Madison	2,844.00
PGZCR00018	8-zone air valve gate controller for injection mold flow	Equipment FC	8/1/2017 MS-Madison	2,844.00
PGZCY00013	30/15 Ton VFD 48' span overhead crane w/250' turnw	Equipment	10/1/2017 MS-Madison	316,557.00
PGZCC00011	2T 132 VSD	Equipment	10/1/2017 MS-Madison	131,456.80
PGZCW00006	Thermal Care 160 Ton chiller and cooling towers for C	Equipment	10/1/2017 MS-Madison	271,106.06
PGMRH0045	Canton Resin Handling System	Equipment FC	8/1/2017 MS-Madison	362,341.00
PGMHC00054	32 Zone IMSI Hot Runner Controller	Equipment	10/1/2017 MS-Madison	19,068.00
PGMRT00097	#2 STAR TW-2000FMIII-3 Takeout Robot	Equipment	12/1/2017 MS-Madison	193,900.00
P125000154	Cisco Routers and FortiCleint to support 10GK Netwo Computer software/hardware IT		10/1/2017 MS-Madison	5,200.00
				3,383,356.20



Madison, Mississippi Inventory

Raw Material/Purchase Parts	\$ 845,077.73
WIP	\$ 16,795.97
Finished Goods	\$ 87,340.31
Total Madison Inventory	\$ 949,214.01



Buddy Thorn

From: Cynthia Parker
Sent: Tuesday, March 20, 2018 11:50 AM
To: Buddy Thorn
Subject: RE: Calsonic Kansei - MADISON, MS, Request for Exemption

Thanks.

Cynthia Parker, Chief Deputy Chancery Clerk/Board Secretary
Madison County Chancery Clerk's Office
P O Box 404
Canton, MS 39046
(601)855-5535
Fax: (601)855-5759
www.madison-co.com

From: Buddy Thorn
Sent: Tuesday, March 20, 2018 11:38 AM
To: Cynthia Parker <cparker@madison-co.com>
Cc: Norman Cannady <Norman.Cannady@madison-co.com>
Subject: FW: Calsonic Kansei - MADISON, MS, Request for Exemption

Cynthia, this came in today---it is a tier one supplier of Nissan but they did not file by March 1---Norman requested information to be forwarded to you---Thank You, Buddy

From: elena_cherepanova@ck-mail.com [mailto:elena_cherepanova@ck-mail.com]
Sent: Tuesday, March 20, 2018 11:20 AM
To: Buddy Thorn <buddy.thorn@madison-co.com>
Cc: Norman Cannady <Norman.Cannady@madison-co.com>
Subject: RE: Calsonic Kansei - MADISON, MS, Request for Exemption

This message is classified as CK CONFIDENTIAL C.

Good morning, Mr. Thorn,

Please review an attached copy of the letter with the request for the approval of personal property tax exemption located at 232 Old Jackson Rd, Madison, MS.

If anything else is needed to apply for the exemption, could you please let me know?

Thank you for your help.

Best regards,

Elena Cherepanova
Tax/Accounting
Calsonic Kansei North America, Inc.
One Calsonic Way Shelbyville, TN 37160