



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 BARBER, CHIEF DEPUTY

4/28/2020

Systems Electro Coating, LLC
253 Old Jackson Road
Madison, MS 39110

Exemption 27-31-105 New Expansion

Personal Property Field Inspection not performed due to COVID-19.

Desk Inspection performed by Nicole Mann 4/28/2020.

M/E \$127,859.56

Personal Property Total \$127,859.56

Land Value – Building Only Parcel

Improvement Value \$1,247,735.14

TOTAL EXEMPTION VALUE \$1,375,594.70

10 Year Exemption Request 1/1/2020 – 12/31/2029

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Systems Electro Coating, LLC
 LOCATION: 253 Old Jackson Road, Madison, MS 39110 PARCEL # 082E-21-017/01.02
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
 TYPE OF BUSINESS: Manufacturing
 FINISHED PRODUCTS ARE: Electrocoated Automobile Parts
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
 UNDER ANY OTHER TRADE NAME? (YES-NO) No
 ANY OTHER LOCATION? (YES-NO) No
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? 3 ESTIMATED ANNUAL PAYROLL \$102,960
EXEMPTION TO BE ON:


LAND VALUE AS OF COMPLETION DATE: \$ _____
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ 1,247,735.14

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	_____
MACH. & EQUIP.	VALUE \$	<u>127,859.56</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE:		\$ <u>127,859.56</u>
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE:		\$ <u>1,375,594.70</u>

LAND AND IMPROVEMENTS:

OWNER OF LAND: Systems Electro Coating, LLC
 OWNER OF IMPROVEMENTS: Systems Electro Coating, LLC
 DATE OF IMPROVEMENTS: COMPLETED 12/31/2019 EXPANDED 12/31/2019
 ANY PRIOR EXEMPTION: No
 YEARS OF EXEMPTION APPLIED FOR: 01/01/2020 THRU 12/31/2029
 APPLICANT'S REPRESENTATIVE: Joshua E Ashaka
 ADDRESS: 253 Old Jackson Road, Madison, MS 39110 PHONE: (601)407-2347
 INVESTIGATED BY: Nicole Mann 4/28/2020 Desk Inspection
 COMMENTS: Personal Property field inspection was not performed due to COVID-19.

DATE: 5/4/2020 TAX ASSESSOR: 



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4/27/2020

Tower Automotive Operations USA I, LLC
435 Church Road
Madison, MS 39110

Exemption 27-31-105 Expansion - Personal Property Only

Personal Property Field Inspection not performed due to COVID-19.

Desk Inspection performed by Nicole Mann 4/27/2020.

M/E \$5,587,083.11

Personal Property Total \$5,587,083.11

10 Year Exemption Request 1/1/2020 – 12/31/2029

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Tower Automotive Operations USA I, LLC
 LOCATION: 435 Church Road, Madison, MS 39110 PARCEL # 082E-21-017/04.00
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
 TYPE OF BUSINESS: Automotive Parts Manufacturer
 FINISHED PRODUCTS ARE: Motor Vehicle frames and related parts.
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
 UNDER ANY OTHER TRADE NAME? (YES-NO) Yes FKA Tower Automotive Products
 ANY OTHER LOCATION? (YES-NO) Yes Lauderdale County
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? 10 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>5,587,083.11</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE:		\$ <u>5,587,083.11</u>
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE:		\$ <u>5,587,083.11</u>

LAND AND IMPROVEMENTS:

OWNER OF LAND: Eastgroup Properties, LLC
 OWNER OF IMPROVEMENTS: Tower Automotive Operations USA I, LLC
 DATE OF IMPROVEMENTS: COMPLETED 12/31/2019 EXPANDED 12/31/2019
 ANY PRIOR EXEMPTION: Yes
 YEARS OF EXEMPTION APPLIED FOR: 01/01/2020 THRU 12/31/2029
 APPLICANT'S REPRESENTATIVE: Chris Pace, Jones Walker, LLP
 ADDRESS: PO Box 427, Jackson, MS 39205 PHONE: (601)949-4839
 INVESTIGATED BY: Nicole Mann 4/27/2020 Desk Inspection
 COMMENTS: Personal Property field inspection was not performed due to COVID-19.

DATE: 5/4/2020 TAX ASSESSOR: 



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4/27/2020

Axiall, LLC
210 Industrial Drive N
Madison, MS 39110

Exemption 27-31-105 Expansion -
Personal Property Only with Leasehold Improvements included in with the personal property.

Personal Property Field Inspection not performed due to COVID-19.

Desk Inspection performed by Nicole Mann 4/27/2020.

M/E \$545,536
LHI \$ 27,338

Personal Property Total \$572,874.00

10 Year Exemption Request 1/1/2020 – 12/31/2029

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Axiall, LLC
LOCATION: 210 Industrial Drive N, Madison, MS 39110 PARCEL # 082E-21-008/02
EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
TYPE OF BUSINESS: Manufacturing
FINISHED PRODUCTS ARE: Chemical Compounds
HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
UNDER ANY OTHER TRADE NAME? (YES-NO) Yes Westlake Chemical Corporation
ANY OTHER LOCATION? (YES-NO) No No other Madison County Locations
UNDER ANY OTHER OWNERSHIP? Yes Westlake Chemical Corporation
NUMBER OF NEW JOBS? _____ ESTIMATED ANNUAL PAYROLL _____
EXEMPTION TO BE ON:

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

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	<u>27,338</u>	(LHI)
MACH. & EQUIP.	VALUE \$	<u>545,536</u>	
RAW MATERIALS	VALUE \$	_____	
WORK IN PROCESS	VALUE \$	_____	

PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ 572,874
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 572,874

LAND AND IMPROVEMENTS:

OWNER OF LAND: North American Plastic, LLC
OWNER OF IMPROVEMENTS: North American Plastics, LLC
DATE OF IMPROVEMENTS: COMPLETED 12/31/2019 EXPANDED 12/31/2019
ANY PRIOR EXEMPTION: Yes
YEARS OF EXEMPTION APPLIED FOR: 01/01/2020 THRU 12/31/2029
APPLICANT'S REPRESENTATIVE: Industrial Valuation Services
ADDRESS: PO Box 92108, Austin TX 78709 PHONE: (512)858-2373
INVESTIGATED BY: Nicole Mann 4/27/2020 Desk Inspection
COMMENTS: Personal Property field inspection was not performed due to COVID-19.

DATE: 5/9/2020 TAX ASSESSOR: 



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4/27/2020

Kasai North America, Inc
435 Church Road
Madison, MS 39110

Exemption 27-31-105 Expansion - Personal Property Only

Personal Property Field Inspection not performed due to COVID-19.

Desk Inspection performed by Nicole Mann 4/27/2020.

F/F \$1,075,091.04
M/E \$3,130,739.67

Personal Property Total \$4,205,830.71

10 Year Exemption Request 1/1/2020 – 12/31/2029

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Kasai North America, Inc
 LOCATION: 435 Church Road, Madison, MS 39110 PARCEL # 082E-16001.01.01
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
 TYPE OF BUSINESS: Manufacturing
 FINISHED PRODUCTS ARE: Auto Parts
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
 UNDER ANY OTHER TRADE NAME? (YES-NO) Yes 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>1,075,091.04</u>
MACH. & EQUIP.	VALUE \$	<u>3,130,739.67</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ <u>4,205,830.71</u>		
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ <u>4,205,830.71</u>		

LAND AND IMPROVEMENTS:

OWNER OF LAND: M-Tek Mississippi, Inc
 OWNER OF IMPROVEMENTS: M-Tek Mississippi, Inc
 DATE OF IMPROVEMENTS: COMPLETED 12-31-2019 EXPANDED 12-31-2019
 ANY PRIOR EXEMPTION: Yes
 YEARS OF EXEMPTION APPLIED FOR: 01/01/2020 THRU 12/31/2029
 APPLICANT'S REPRESENTATIVE: Chris Pace, Jones Walker, LLP
 ADDRESS: 1000 E Capitol St., Jackson, MS 39201 PHONE: (601)949-4900
 INVESTIGATED BY: Nicole Mann 4/27/2020 Desk Inspection
 COMMENTS: Personal Property field inspection was not performed due to COVID-19.

DATE: 5/9/2020 TAX ASSESSOR: 



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4/29/2020

Fastenal Company
359 Old Jackson Road
Madison, MS 39110

Exemption 27-31-101 New Personal & Real Property

Personal Property Desk Inspection by Nicole Mann 4/29/2020
Personal Property Field Inspection NOT performed due to COVID-19.

F&F	\$2,637,347.24
M&E	\$716,694.51
Inventory	\$2,503,700.11
Personal Property Total	\$5,857,741.86
Land Value	\$1,999,990
Improvement Value	\$23,714,070
TOTAL EXEMPTION VALUE	\$ 31,571,801.86

10 Year Exemption Request 1/1/2020 – 12/31/2029

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Fastenal Company
 LOCATION: 359 Old Jackson Road, Madison, MS 39110 PARCEL # 082E-16-001/03.00
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-101
 TYPE OF BUSINESS: Distribution Center
 FINISHED PRODUCTS ARE: Fasteners and Industrial Supplies
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) No
 UNDER ANY OTHER TRADE NAME? (YES-NO) No
 ANY OTHER LOCATION? (YES-NO) No None in Mississippi
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? 102 ESTIMATED ANNUAL PAYROLL \$418,344
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ 1,999,990
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ 23,714.070

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	<u>2,637,347.24</u>
MACH. & EQUIP.	VALUE \$	<u>716,694.51</u>
RAW MATERIALS	VALUE \$	<u> </u>
WORK IN PROCESS	VALUE \$	<u>2,503,700.11</u> FINISHED GOODS <u> </u>
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ <u>5,857,741.86</u>		
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ <u>31,571,801.86</u>		

LAND AND IMPROVEMENTS:

OWNER OF LAND: Fastenal Company
 OWNER OF IMPROVEMENTS: Fastenal Company
 DATE OF IMPROVEMENTS: COMPLETED October 2019 EXPANDED
 ANY PRIOR EXEMPTION: No
 YEARS OF EXEMPTION APPLIED FOR: 1/1/2020 THRU 12/31/2029
 APPLICANT'S REPRESENTATIVE: Stacev Bronk
 ADDRESS: 2000 Theurer Blvd, Winona, MN PHONE: (507)453-8737
 INVESTIGATED BY: Nicole Mann 4/29/2020 Desk Review
 COMMENTS: Due To COVID-19, a field review was not conducted. Supplies were noted on the supplied asset listing as "not taxable"- these items are considered taxable and have been assessed on a separate pin. Any other taxable items discovered once an on-site review is permissible will be assessed.

DATE: 5/4/2020 TAX ASSESSOR: 



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2/25/2020

MMC Materials, LLC
133 New Ragsdale Road
Madison, MS 39110

Exemption 27-31-101 New Personal & Real Property

Personal Property Field Inspection by Nicole Mann 2/24/2020

F/F \$273,705.77 (Original request less non-taxable personal property)

M/E \$44,474.69

Personal Property Total \$ \$318,180.46

Land Value \$1,026,989.35

Improvement Value \$8,170,652.81

TOTAL EXEMPTION VALUE \$ 9,515,822.62

10 Year Exemption Request 1/1/2020 – 12/31/2029

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: MMC Materials, LLC
 LOCATION: 133 New Ragsdale Road, Madison, MS 39110 PARCEL # 82B-10-011/03.00
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-101
 TYPE OF BUSINESS: Industrial Enterprise
 FINISHED PRODUCTS ARE: Ready Mix Concrete
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) No
 UNDER ANY OTHER TRADE NAME? (YES-NO) No
 ANY OTHER LOCATION? (YES-NO) No
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? 44 ESTIMATED ANNUAL PAYROLL \$ 3.3M
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ 1,026,989.35
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ 8,170,652.81

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$ <u>273,705.77</u>
MACH. & EQUIP.	VALUE \$ <u>44,474.69</u>
RAW MATERIALS	VALUE \$ <u>0</u>
WORK IN PROCESS	VALUE \$ <u>0</u>
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ <u>318,180.46</u>	
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ <u>9,515,822.62</u>	

LAND AND IMPROVEMENTS:

OWNER OF LAND: MMC Materials, Inc
 OWNER OF IMPROVEMENTS: MMC Materials, Inc
 DATE OF IMPROVEMENTS: COMPLETED November 2019 EXPANDED _____
 ANY PRIOR EXEMPTION: No
 YEARS OF EXEMPTION APPLIED FOR: 01/01/2020 THRU 12/31/2029
 APPLICANT'S REPRESENTATIVE: Chris Gouras, Jr - Gouras & Associates
 ADDRESS: 214 Draperton Drive, Ridgeland, MS 39157 PHONE: 601-605-8128
 INVESTIGATED BY: Nicole Mann on 2/24/2020

COMMENTS: Investigated and exemption proves to be in order.
 *Removed items not considered taxable as personal property by Department of Revenue guidelines.
 *Per Shane Huff of MMC: the crane was included in the building value leasehold improvements. Don Jorgenson to include with building value.

DATE: 3/2/2020 TAX ASSESSOR: 



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3/5/2020

Ranger Label, Inc.
286 Commerce Park Drive
Ridgeland, MS 39157

Free Port Warehouse Application 27-31-51

First Time Filing

Personal Property field inspection was made 11/13/2019- prior to the buyout.

Follow up on site inspection is not required- as the new owners are requesting an approval for an exemption on inventory shipped out of Mississippi.

The finished goods inventory amount subject to taxation is \$138,312
Requesting exemption on \$87,828 – leaving \$50,484

Also taxable – raw materials \$236,994
Work in progress \$ 7,545
TOTAL TAXABLE for 2020 **\$295,023** (if approved)
TOTAL TAXABLE for 2020 \$382,851 (if denied)

The City of Ridgeland has denied the request for exemption on the city portion.



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5/11/2020

Bushnell Holdings / Primos
604 First Street
Flora, MS 39071

Free Port Warehouse 27-31-51

Late Filing

Report of Inventory and the Report of Inventory Movement were not filed by the **March 31st deadline**.

Original filings are signed and dated **April 22, 2020**. Representative of Busnell Holdings/Primos stated she was unaware that this deadline was not included in the Personal Property Rendition COVID-19 deadline extension. Taxpayer filed an "AMENDED" return on **May 4, 2020**- properly breaking down the inventory into Raw Materials, Work In Progress and Finished Goods.

A Free Port Warehouse exemption grants the taxpayer an exemption on the portion of Finished Goods Inventory that does not stay in Mississippi.

27-31-55 states that "such inventory shall be submitted by not later than March 31 of each year".

TOTAL TAXABLE Finished Goods for 2020 if DENIED **\$ 261,578**
TOTAL TAXABLE Finished Goods for 2020 if ACCEPTED \$ **5,232**

Taxpayer also has an additional taxable raw materials inventory \$1,723,689
and Work in progress inventory \$ 7,545