


ARTHUR JOHNSTON
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Arthur Johnston, Chancery Clerk 
DATE: July 15, 2013
RE: *Nunc Pro Tunc* Minutes of June 17, 2013

Due to an error discovered in the minutes of June 17, 2013, the tax period request for the **Ad Valorem Tax Exemptions Applications** is incorrect:

Consideration of Ad Valorem Tax Exemptions Applications

I am requesting that you authorize me to *nunc pro tunc* said minutes as follows:

WHEREAS, Chancery Clerk Arthur Johnston appeared before the Board and requested the Board's consideration on the following applications for industrial ad valorem tax exemptions:

- (1) Sun Pine Corporation
Period Requested: 1/1/2013 – **12/31/22** for 10 years
- (2) M-Tek Inc.
Period Requested: 1/1/2013 – **12/31/22** for 10 years
- (3) Tower Automotive Operations USA
Period Requested: 1/1/2013 – **12/31/22** for 10 years
- (4) Sun Pine Corporation - Freeport Warehouse Exemption
Period to begin for the 2013 Tax Roll
- (5) **First** Choice Medical - Freeport Warehouse Exemption
Period to begin for the 2013 Tax Roll

In re: Consideration of Ad Valorem Tax Exemptions Applications

WHEREAS, Chancery Clerk Arthur Johnston appeared before the Board and requested the Board's consideration on the following applications for industrial ad valorem tax exemptions:

- (1) Sun Pine Corporation
Period Requested: 1/1/2013 – 12/31/23 for 10 years
- (2) M-Tek Inc.
Period Requested: 1/1/2013 – 12/31/23 for 10 years
- (3) Tower Automotive Operations USA
Period Requested: 1/1/2013 – 12/31/23 for 10 years
- (4) Sun Pine Corporation - Freeport Warehouse Exemption
Period to begin for the 2013 Tax Roll
- (5) Free Choice Medical - Freeport Warehouse Exemption
Period to begin for the 2013 Tax Roll

WHEREAS, Sun Pine Corporation seeks an ***addition/expansion/equipment replacement*** exemption under Miss. Code Ann. § 27-31-101 in the amount of \$1,774,007.51 representing the total value of the property which is the subject of the expansion, and

WHEREAS, M-Tek Inc. seeks an ***addition/expansion/equipment replacement*** exemption under Miss. Code Ann. § 27-31-105 in the amount of \$25,505,326.06 representing the total value of the property which is the subject of the expansion, and

WHEREAS, Tower Automotive Operations USA seeks an ***addition/expansion/ equipment replacement*** exemption under Miss. Code Ann. § 27-31-105 in the amount of \$12,732,954.88 representing the total value of the property which is the subject of the expansion, and

WHEREAS, Sun Pine Corporation seeks a Freeport Warehouse Exemption beginning January 1, 2013 for the 2013 tax year, and

WHEREAS, Free Choice Medical seeks a Freeport Warehouse Exemption beginning January 1, 2013 for the 2013 tax year, and

WHEREAS, the Chancery Clerk and the Tax Assessor recommend granting the exemption as requested, excepting therefrom any taxes levied for fire protection services which may be applicable and re-appraisal trust levy, and

WHEREAS, a true and correct copy of said Applications may be found in the Miscellaneous Appendix to these Minutes, and
Following discussion, Mr. John Bell Crosby offered and Mr. Ronny Lott did second a motion to adopt Resolutions approving each exemption application and:

(1) grant unto Sun Pine Corporation a ten (10) year *ad valorem* tax exemption respectively under Miss. Code Ann. § 27-31-101 for addition/expansion and equipment replacement in the amounts

reflected on said firms' Application **except: (a) ad valorem taxes levied for school district purposes, (b) the "mandated levies," described in Miss Code Ann. § 27-39-329, and (c) pursuant to the current tax exemption policy of the county, taxes levied for fire protection services to include the millages levied under both Miss. Code Ann. § 83-1-39(d) and § 19-5-189 where applicable; and**

(2) grant unto M-Tek Inc. a ten (10) year *ad valorem* tax exemptions respectively under Miss. Code Ann. § 27-31-105 for addition/ expansion and equipment replacement in the amount reflected on said firm's Application **except: (a) ad valorem taxes levied for school district purposes, (b) the "mandated levies," described in Miss Code Ann. § 27-39-329, and (c) pursuant to the current tax exemption policy of the county, taxes levied for fire protection services to include the millages levied under both Miss. Code Ann. § 83-1-39(d) and § 19-5-189 where applicable; and**

(3) grant unto Tower Automotive Operations USA a ten (10) year *ad valorem* tax exemptions respectively under Miss. Code Ann. § 27-31-105 for addition/ expansion and equipment replacement in the amount reflected on said firm's Application **except: (a) ad valorem taxes levied for school district purposes, (b) the "mandated levies," described in Miss Code Ann. § 27-39-329, and (c) pursuant to the current tax exemption policy of the county, taxes levied for fire protection services to include the millages levied under both Miss. Code Ann. § 83-1-39(d) and § 19-5-189 where applicable; and**

(4) grant unto Sun Pine Corporation a Freeport Warehouse Exemption; and

(5) grant unto Free Choice Medical a Freeport Warehouse Exemption; and

(6) 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 Department of Revenue.

The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Not Present and Not Voting

the matter carried by the unanimous vote of those present and said applications were and are hereby granted and approved and the exemptions awarded, subject to the provisos aforesaid.

SO ORDERED this the 17th day of June, 2013.