



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
EXEMPTIONS & PUBLIC UTILITIES BUREAU

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July 23, 2013

Mr. Arthur Johnston  
Chancery Clerk  
Madison County  
P.O. Box 404  
Canton, MS 39046

**RE: Ad Valorem Taxation Exemption – Tower Automotive Operations USA I, LLC**

Dear Mr. Johnston:

In accordance with the authority conferred upon the MS Department of Revenue by Miss. Code Ann. Section 27-31-105, the Department hereby certifies that the above named enterprise is eligible for ad valorem tax exemption, and is in compliance with the provisions of the statute.

The exemption of the property is certified for a period of ten years, from and after January 1, 2013, with a total true value of \$12,732,954.

The original application for exemption is enclosed for action by the board of supervisors and/or municipal authorities. A final order is to be placed on the minutes declaring this property is exempt, the true value, and the dates when such exemption commences and expires.

**According to Miss. Code Ann. Section 27-31-109, the clerk shall record the application and order approving the exemption and shall send a copy of the final order to the MS Department of Revenue.**

Sincerely,

Paul J. Foreman, Director  
Exemptions & Public Utilities Bureau

PJF:rf

Enclosures

cc: Mr. Scott Speights, Office of State Auditor  
Mr. Gerald Barber, Tax Assessor Madison County  
Hon. Christopher Pace, Attorney at Law

**FINAL ORDER BY THE MADISON COUNTY  
BOARD OF SUPERVISORS  
EXEMPTING CERTAIN PROPERTIES OF  
TOWER AUTOMOTIVE OPERATIONS USA I, LLC,  
FROM COUNTY AD VALOREM TAXES**

Came on for hearing before the Board of Supervisors of the Madison County, Mississippi, the certificate of approval of the Mississippi Department of Revenue acting by and through its Chairman as shown by letter dated \_\_\_\_\_, 2013, approving an exemption from certain Madison County Ad Valorem Taxes with respect to certain properties owned by **Tower Automotive Operations USA I, LLC** (the "Applicant"), as provided by Section 27-31-105 of the Mississippi Code of 1972, as amended (the "Code") and related Code Sections, in words from said certificate of approval to the following effect as to said exemption: This exemption is for a ten (10) year period commencing on January 1, 2013 for the various property items described in Exhibit "C" attached to Applicant's Application, said property having a true value of \$12,732,954.88.

Said action was pursuant to the Application of Applicant, filed in triplicate with the Clerk of said Board of Supervisors as the law does require, which Application was approved for submission to the Mississippi Department of Revenue by this Board of Supervisors at a regular meeting on the \_\_\_\_ day of \_\_\_\_\_, 2013, as shown by its Resolution, recorded in Minute Book \_\_\_\_, Pages \_\_\_\_-\_\_\_\_, of the Minutes of this Board; and this Board now finding that all of the provisions of Miss. Code Ann. §§ 27-31-101 through 27-31-117 have been fully complied with, and said Application of Applicant for such exemption should be approved and said properties actually and finally exempted from taxation, except school district ad valorem taxes, the "mandated levies" described in Code Section 27-39-329 and 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, (said properties being located on land described in said Application).

**IT IS THEREFORE ORDERED** by the Madison County Board of Supervisors that the property described in said original Application for exemption by the Applicant be and the same is hereby exempt from all Madison County, Mississippi, Ad Valorem Taxes as requested in said Application, except school district ad valorem taxes, the "mandated levies" described in Code Section 27-39-329 and 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, for a ten (10) year period commencing on January 1, 2013; subject to and as contemplated by Miss. Code Ann. § 27-31-105.

**IT IS FURTHER ORDERED** that this granted exemption shall not be construed to exempt any of the property from school district ad valorem taxes, the “mandated levies” described in Code Section 27-39-329 and 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, .

**SO ORDERED**, this the \_\_\_\_\_ day of \_\_\_\_\_, 2013.

BOARD OF SUPERVISORS  
MADISON COUNTY, MISSISSIPPI

BY: \_\_\_\_\_  
\_\_\_\_\_, President

ATTEST:

\_\_\_\_\_  
CHANCERY CLERK, MADISON  
COUNTY, MISSISSIPPI

**CERTIFICATE OF THE CHANCERY CLERK**

I, Arthur Johnston, Chancery Clerk of Madison County, Mississippi, do hereby certify that the above and foregoing is a true and correct copy of the Final Order duly and legally adopted at a Regular meeting of the Board of Supervisors of Madison County, on \_\_\_\_\_, 2013 and duly appears of record in Minute Book \_\_\_\_\_, Pages \_\_\_\_ - \_\_\_\_, of the Minutes of the proceedings of the said Board of Supervisors.

This the \_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
CHANCERY CLERK

(SEAL)