



— DEPARTMENT OF —  
**REVENUE**  
 STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
 EXEMPTIONS & PUBLIC UTILITIES BUREAU

May 25, 2023

Mr. Ronnie Lott, Chancery Clerk  
 Madison County  
 P.O. Box 404  
 Canton, Ms. 39046

Applicant: D.B.C. Corporation  
 Applicable Code Section: MCA §27-31-105  
 Date of Completion: December 15, 2022  
 Date Filed: March 6, 2023

**EXEMPTION CERTIFICATION - NOTICE OF ACTION**

- NO ACTION** – The Department of Revenue has no authority to act on exemptions requested under the cited section of law.
- INCOMPLETE DOCUMENTATION** – We cannot process your request, as necessary documentation is missing. Please provide:
  - Application for Exemption
  - Itemized Asset Listing
  - Tax Assessor’s Position Statement
  - Preliminary Resolution Granting Exemption
  - MDA Approval Letter
  - Final Resolution Granting Exemption
- REQUEST IS CERTIFIED AS INELIGIBLE** – This request is ineligible under the cited section of law.
- REQUEST IS CERTIFIED AS ELIGIBLE** – In accordance with the authority conferred upon the Department of Revenue, we hereby certify that the application for exemption submitted on behalf of the above-referenced entity is compliant with the provisions of law and the property referenced therein is eligible for ad valorem tax exemption to the extent permitted by law.

This certification applies exclusively to the property itemized in the original application for exemption, excluding any property found specifically ineligible by the Department. Outlined below is the total true value of eligible assets per the application. The amount of exemption is limited to the actual assessed value of such assets as annually determined by the Tax Assessor and finally approved by the Board of Supervisors.

TOTAL TRUE VALUE PER APPLICATION	REQUESTED	APPROVED
<input type="checkbox"/> Real Property	_____	_____
<input checked="" type="checkbox"/> Personal Property	\$892,868.53	\$892,869.00
<input type="checkbox"/> Raw Materials	_____	_____
<input type="checkbox"/> Work-in-Progress	_____	_____
<b>TOTAL</b>	\$892,868.53	\$892,869.00
<input type="checkbox"/> Ineligible Property <sup>(*)</sup> see below	_____	_____

Pursuant to Miss. Code Ann. Section 27-31-109, if the governing authorities grant the exemption certified above, they must place a final order on their minutes declaring this property exempt and documenting the dates when this exemption commences and expires.

If the governing authorities issue a final order declaring this property exempt, the clerk must record the application and the order approving the exemption. Finally, the clerk must send a copy of the final order to the Mississippi Department of Revenue.

Should you have any questions concerning this matter, please feel free to contact us.

Debra McDonald, Revenue Specialist  
 Exemptions & Public Utilities Bureau  
 (P) 601.923.7634

Paul J. Foreman, Director  
 Exemptions & Public Utilities Bureau  
 (P) 601.923.7632

Save postage and get electronic verification that we have received your exemption filings by submitting any industrial exemption requests or correspondence electronically via email to [indexemptions@dor.ms.gov](mailto:indexemptions@dor.ms.gov).

**FINAL RESOLUTION GRANTING EXEMPTION  
FROM AD VALOREM TAXES**

The \_\_\_\_\_ (governing authority) of \_\_\_\_\_  
(county/municipality) this day considered the matter of granting exemption from ad valorem taxes,  
except school district taxes, to \_\_\_\_\_.

The governing authority finds that the Department of Revenue has certified that the applicant is  
eligible for exemption. The authority also finds that the property described in the application  
constitutes an industrial enterprise as described in Section 27-31-101, Mississippi Code of 1972, as  
amended.

This governing authority does hereby grant ad valorem tax exemption to the above taxpayer for a  
period of \_\_\_ years, beginning \_\_\_\_\_, 20\_\_\_, and expiring \_\_\_\_\_, 20\_\_\_  
on the property described in the application with a total true value of \_\_\_\_\_.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby  
approved by \_\_\_\_\_ (governing authority) of \_\_\_\_\_  
(county/municipality) for a period of \_\_\_ years as authorized by Section 27-31-101 et seq.,  
Mississippi Code of 1972, as amended, on this the \_\_\_ day of \_\_\_\_\_, 20\_\_\_.



(SEAL)

  
\_\_\_\_\_  
Granting Authority

Name & Title

Attest:

  
by  D.C.