



Where Success Comes Naturally

Wednesday, May 14, 2025

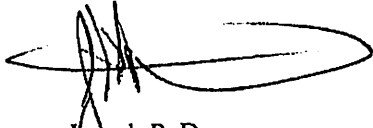
Mr. Ronnie Lott  
Madison County Chancery Clerk  
P.O. Box 404  
Canton, MS 39046

Re: 2025 Ad Valorem

Dear Mr. Lott:

The Madison County Economic Development Authority (MCEDA) received copies of the industrial exemption applications that were filed with the Madison County Chancery Clerk for 2025. The exemption applications were presented to the MCEDA Board during the May 14, 2025 Special Called Board Meeting. The members of the MCEDA Board approved the Ad Valorem tax exemption requests for Capital City Beverages Inc., Westlake Compounds fka Axiall, LLC, and D.B.C. Corporation per the Position Statements of the Madison County Tax Assessor.

Sincerely,



Joseph P. Deason  
Executive Director

Cc: Nicole Flanagan, Madison County Tax Assessor's Office

**POSITION STATEMENT OF TAX ASSESSOR**

TRADE NAME OF APPLICANT: Capital City Beverages, Inc.  
 LOCATION: 920 W. County Line Road, Jackson, MS 39213 PARCEL # 071G-35C-002/004  
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105  
 TYPE OF BUSINESS: Distributor  
 FINISHED PRODUCTS ARE: Beverages  
 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? 1 ESTIMATED ANNUAL PAYROLL \$ 8,257,335  
**EXEMPTION TO BE ON:**

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

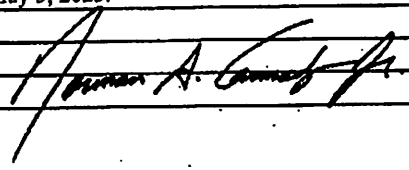
**PERSONAL PROPERTY:**

FURN. & FIX.	VALUE \$ <u>8245.80</u>
MACH. & EQUIP.	VALUE \$ <u>1,371,408.27</u>
RAW MATERIALS	VALUE \$ _____
WORK IN PROCESS	VALUE \$ _____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ <u>1,379,654.07</u>	
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ <u>1,379,654.07</u>	

**LAND AND IMPROVEMENTS:**

OWNER OF LAND: CCB Real Estate LLC  
 OWNER OF IMPROVEMENTS: CCB Real Estate LLC  
 DATE OF IMPROVEMENTS: COMPLETED \_\_\_\_\_ EXPANDED \_\_\_\_\_  
 ANY PRIOR EXEMPTION: \_\_\_\_\_  
 YEARS OF EXEMPTION APPLIED FOR: 01/01/2025 THRU 12/31/2034  
 APPLICANT'S REPRESENTATIVE: Chris Rollins/Barbie Heckenberger Property Tax Associates  
 ADDRESS: PO Box 1545, Ridgeland, MS 39158 PHONE: (601)206-1433  
 INVESTIGATED BY: Nicole Flanagan- Field Inspected 5/07/2025 Desk Inspection Completed 5/08/2025.  
 COMMENTS: Investigated documents, field inspection performed. Exemption proves to be in order.  
Application received after the March 1st deadline - received May 5, 2025.

\*Personal Property Only\*

DATE: 5/12/2025 TAX ASSESSOR: 

## POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Westlake Compounds fka 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 Axiall, LLC/Westlake Corp  
ANY OTHER LOCATION? (YES-NO) No No other Madison County Locations  
UNDER ANY OTHER OWNERSHIP? Yes Westlake 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 \$	_____
MACH. & EQUIP.	VALUE \$	<u>6,395,046</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE:		\$ <u>6,395,046</u>
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE:		\$ <u>6,395,046</u>

### LAND AND IMPROVEMENTS:

OWNER OF LAND: North American Plastic, LLC  
OWNER OF IMPROVEMENTS: North American Plastics, LLC  
DATE OF IMPROVEMENTS: COMPLETED \_\_\_\_\_ EXPANDED \_\_\_\_\_  
ANY PRIOR EXEMPTION: Yes  
YEARS OF EXEMPTION APPLIED FOR: 01/01/2025 THRU 12/31/2034  
APPLICANT'S REPRESENTATIVE: Jason Parker  
ADDRESS: \_\_\_\_\_ PHONE: (713)325-0710  
INVESTIGATED BY: Nicole Flanagan Field Inspection 4/23/2025 Desk Inspection Completed 4/23/2025.  
COMMENTS: Investigated documents, field inspection performed. Exemption proves to be in order.

\*Personal Property Only\*

DATE: 5-12-2025 TAX ASSESSOR: 

