

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 Offic

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLI	CANT: Capital City Beverages, Inc.			
LOCATION: 920 W. County L	ine Road, Jackson, MS 39213 PARCEL # 071G-35C-002/00 PARCEL # 071G-35C-			
EXEMPTION RELATES	ro miss. code of 1972, section: <u>27-31-105</u>			
TYPE OF BUSINESS: Dist	ributor			
FINISHED PRODUCTS A	RE: Beverages			
HAS THIS ENTERPRISE	ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO)No			
UNDER ANY OTHER TR	ADE NAME? (YES-NO) No			
ANY OTHER LOCATION	V? (YES-NO) No			
UNDER ANY OTHER OW	VNERSHIP? No			
NUMBER OF NEW JOBS	?1_ESTIMATED ANNUAL PAYROLL \$ 8,257,335			
EXEMPTION TO BE	ON:			
LAND VALUE AS OF CO	MPLETION DATE: \$			
IMPROVEMENT VALUE	AS OF COMPLETION DATE: \$			
PERSONAL PROPER	TY:			
LINGUITIE				
FURN. & FIX.	VALUE \$ 8245.80			
MACH & EQUIP.	VALUE \$ 8245.80 VALUE \$ 1,371,408.27			
DAW MATERIALS	VALUE \$			
WODE IN PROCESS	VALUES			
DEDCOMAL DDODEDTV	TOTAL AS OF COMPLETION DATE: \$ 1,379,654.07			
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 1,379,654.07				
EXEMITION TOTAL VA	IDOE NO OI COMI ESTADO			
	YER AYERIATA			
LAND AND IMPROV	ENERIS:			
OWNER OF LAND: <u>CCB</u>	Real Estate LLC			
OWNER OF IMPROVEM	IENTS: CCB Real Estate LLC NTS: COMPLETEDEXPANDED			
DATE OF IMPROVEME	NTS: COMPLETEDEXPANDED			
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YEARS OF EXEMPTION	APPLIED FOR: 01/01/2025 THRU 12/31/2034			
APPLICANT'S REPRESE	ENTATIVE: Chris Rollins/Barbie Heckenberger Property Tax Associates			
ADDRESS: PO Box 1545, Ridge	PHONE: (601)206-1433			
INVESTIGATED BY: Nic	cole Flanagan-Field Inspected 5/07/2025 Desk Inspection Completed 5/08/2025.			
COMMENTS: Investigated of	documents, field inspection performed. Exemption proves to be in order.			
Application received after the March 1st deadline - received May 5, 2025.				
Personal Property Only	TAX ASSESSOR:			
DATE: 5/12/2025	TAX ASSESSOR:			
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POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLI	CANT: Westlake Compound	s fka Axiall, LLC
LOCATION: 210 Industrial Di	rive N, Madison, MS 39110	PARCEL # 082E-21-008/02 2, SECTION: 27-31-105
EXEMPTION RELATES	TO MISS. CODE OF 1972	2, SECTION: <u>27-31-105</u>
TVDE OF RUSINESS: Mon	nifacturing	
FINISHED PRODUCTS A	RE: Chemical Compounds	
HAS THIS ENTERPRISE	ENJOYED AN EXEMPT	ION PREVIOUSLY? (YES-NO)Yes
TINIDED ANY OTHED TD	ADE NAME? (VES-NO)	Yes Axiall, LLC/Westlake Corp
ANY OTHER LOCATION	(? (YES-NO) No	No other Madison County Locations
IINDER ANY OTHER OY	VNEKORIF: Yes	Westlake Corporation
NUMBER OF NEW JOBS	? ESTIMATED AN	NUAL PAYROLL
EXEMPTION TO BE		
EXEMIT TION TO BE	<u> </u>	•
LAND VALUE AS OF CO	MPLETION DATE: \$	
IMPROVEMENT VALUE	AS OF COMPLETION I	DATE: \$
INTROVENIENT VALUE	AS OF COMILERIZED	
PERSONAL PROPER	TV.	
PERSONAL PROFER	<u></u> .	
TIDAL C TIV	VALUE C	
FURN. & FIX. MACH. & EQUIP.	VALUE © 6.395.046	
MACH. & EQUIT.	VALUE & STATE	
RAW MATERIALS	VALUE 9	
WORK IN PROCESS PERSONAL PROPERTY	TOTAL AS OF COMPLI	ETION DATE: \$ 6395,046
EXEMPTION TOTAL VA		ION DATE: \$ 6.395.046
EXEMPTION TOTAL VA	LUE AS OF COMI DELL	ON DATE.
LAND AND IMPROV	<u>EMENTS</u> :	
OWNER OF LAND: North	n American Plastic, LLC	
OWNER OF IMPROVEM	IENTS: North American Plass	tics, LLC
DATE OF IMPROVEMEN	NTS: COMPLETED	EXPANDED
ANY PRIOR EXEMPTIO	N: Yes	
YEARS OF EXEMPTION		
APPLICANT'S REPRESE	ENTATIVE: Jason Parker	
ADDRESS:		PHONE: <u>(713)325-0710</u>
INVESTIGATED BY: Nic	cole Flanagan Field Inspection 4/	23/2025 Desk Inspection Completed 4/23/2025.
COMMENTS: Investigated of	documents, field inspection perfo	rmed. Exemption proves to be in order.
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Personal Property Only		11 11
DATE: 5-12-2025	_ TAX ASSESSOR:/	James N. Cames J.
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POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPL	CANT: D.B.C. Corporation	n
LOCATION: 228 Industrial D	r North, Gluckstadt, MS 39110	PARCEL # 082E-21-015/00.00
EXEMPTION RELATES	FO MISS. CODE OF 19	72, SECTION: <u>27-31-105</u>
TYPE OF BUSINESS: Con	kie Manufacturer	
FINISHED PRODUCTS A	RE: Pirouline Rolled Wafer C	Cookies
HAS THIS ENTERPRISE	ENJOYED AN EXEMP	TION PREVIOUSLY? (YES-NO) Yes
UNDER ANY OTHER TR	ADE NAME? (YES-NO) No
ANY OTHER LOCATION		
INDER ANY OTHER OV	VNERSHIP? No	
NUMBER OF NEW JOBS	?ESTIMATED A	NNUAL PAYROLL S 9,200,000
EXEMPTION TO BE		
LAND VALUE AS OF CO	MPLETION DATE: \$	N DATE: \$
IMPROVEMENT VALUE	AS OF COMPLETION	DATE: \$
PERSONAL PROPER	TV.	
1 EROCHAET ROTER	<u> </u>	
FIIDN & FIY	VALUE \$	
FURN. & FIX. MACH. & EQUIP.	VALUE \$ 890,005.81	
RAW MATERIALS	VALUE \$	
WORK IN PROCESS	VALUE \$	
PEDCONAL PROPERTY	TOTAL AS OF COMP	LETION DATE: \$ 890,005.81
EXEMPTION TOTAL VA	TITE AS OF COMPLE	TION DATE: \$ 890,005.81
EXEMITION TOTAL VA	MOE WO OF COMIN WE	1101(D111D1
	MAN A MANAGONA	
LAND AND IMPROV	EMENTS:	
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OWNER OF LAND: D.B.		
OWNER OF IMPROVEM	TENTS: D.B.C Corporation	
DATE OF IMPROVEMEN	NTS: COMPLETED	EXPANDED
ANY PRIOR EXEMPTIO	N:	
YEARS OF EXEMPTION	APPLIED FOR: 01/01/20	25 THRU 12/31/2034
APPLICANT'S REPRESE	ENTATIVE: Herwig De Be	nikelner/COO
ADDRESS: 228 Industrial Dr. No.	orth, Madison, MS 39110	PHONE: (601)856-7454
INVESTIGATED BY: Ni	cole Flanagan- Field Inspected	3/25/2025 Desk Inspection Completed 4/28/2025.
COMMENTS: Investigated	documents, field inspection per	formed, Exemption proves to be in order.
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Personal Property Only		11 1/1
DATE:	TAX ASSESSOR:	1 / genan A. Cames 1.