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6/9/2025

AM/NS Calvert LLC Steel Technologies  
576 Church Rd.  
Madison, MS 39157

A freeport warehouse application for AM/NS Calvert LLC Steel Technologies was received by the Madison County Tax Assessor's office on March 31, 2025.

MS Code 27-31-51 Freeport Warehouse Exemption is an exemption for finished goods inventory that has been transferred to a licensed storage facility in Mississippi in route to a destination outside of the State of Mississippi. Once transferred to a licensed storage facility, the inventory cannot be changed in form.

It is the understanding of the Tax Assessor's office that the inventory owned by AM/NS Calvert LLC changes in size before leaving the facility located at 576 Church Road, Madison, MS – Therefore, would not qualify for the exemption.

More information regarding the application process can be found on our website.  
<https://www.madison-co.com/industrial-exemption-requirements>

Kind Regards,

Nicole Flanagan  
Industrial Personal Property Appraiser