



**NORMAN A. CANNADY, JR.**  
**TAX ASSESSOR**  
**MADISON COUNTY**

CANTON OFFICE  
P.O. BOX 292  
CANTON, MS 39046-0292  
CANTON: (601) 859-1921  
FAX: (601) 859-2899  
IN STATE: 1-800-428-0584 Ext 1921  
NICOLE FLANAGAN, CHIEF DEPUTY

MADISON ANNEX  
171 COBBLESTONE DR.  
MADISON, MS 39110-9197  
MADISON: (601) 856-1796  
FAX: (601) 856-1855  
WWW.MADISON-CO.COM

05/08/2025

**Capital City Beverages, Inc**  
920 W County Line Rd.  
Jackson, MS 39213

Exemption 27-31-105 Expansion -  
FILED AFTER MARCH 1<sup>st</sup> DEADLINE – Filed May 5th  
Personal Property Only

Personal Property Field Inspection performed 05/07/2025.

Desk Inspection completed 05/08/2025.

Both inspections performed and completed by Nicole Flanagan

Personal Property M/E \$ 1,379,654.07

Personal Property Total \$ 1,379,654.07

10 Year Exemption Request 1/1/2025 – 12/31/2034

## 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: 

Name CAPITAL CITY BEVERAGE			Pen	Appraisal		
Rendition Recd 3 / 24 / 2025						
	True Value	Assessed	Items	Cost	Value	
1) Furn	7586	1140	2	8246	7586	
2) Mach	1258518	188780	13	1371410	1258518	
3) Leased						
4) Inv.						
5) Banks						
6) M/D/Lieu						
7) Misc						
TOTALS --->	1266104	189920	15	1379656	1266104	
History	2023	2022	2021	2020		

- 1) Furn
2) Mach
3) Leased
4) Inv.
5) Banks
6) M/D/Lieu
7) Misc
- TOTALS --->

ENTER-CONTINUE F4-PREV F5-ADDENDUM F13-PAPERLINK F24-EXIT

DBA: CAPITAL CITY BEVERAGE, 920 W COUNTY LINE RD, JACKSON, MS 39213-9315

BUSINESS PHONE:

LOCATION: 920W COUNTY LINE RD, JACKSON

OLD PARCEL:

MAP/PARCEL NUMBER: EXEMPT 2025-12/31/34

COUNTY: Madison

BUSINESS TYPE: 0000

TAX DISTRICT: 4JM

OFFICIAL: BARBIE HECKENBERGER PTA

RendRcv: 3/24/2025

BUILDING AREA: 000000

OLD/NEW BUSINESS: 00/00/0000

BUSINESS OPEN/CLOSED: 00/00/0000

APPR DATE: 5/ 7/2025

NFLANAGAN

TRANSACTION - COST BOOK - MANUFACTURER - MODEL - DESCRIPTION	YEAR PURCH.	QUANTITY #	L TYP	A G	Total Costs	A E	DEP	INDUSTRY - ID	MULT.	VALUE	C O L	LEASED CO. ID
1) 0744361,ASSET--,FAM#965REMOVED/REPLACED SIDESHAFT, NEW HOSES O2024	2024	1	EA	A	2551	1	87	140	1.000	2219	2	
2) 0744362,ASSET--,FAM#967LOT BLOWERWS23-37BV-EFT S#X92001	2024	1	EA	A	12626	1	92	460	1.000	11616	2	
3) 0744363,ASSET--,FAM#968NEW CROWN PALLET JACKSWP3230-45-60028482024	2024	1	EA	A	17010	1	92	460	1.000	15649	2	
4) 0744364,ASSET--,FAM#970JL ROBERTS FURNISH/INSTALL (2) NEW CRAN	2024	1	EA	A	492163	1	92	370	1.000	452790	2	
5) 0744365,ASSET--,FAM#976BURKE SAFETY RAIL INSTALLATION	2024	1	EA	A	5747	1	92	460	1.000	5287	1	
6) 0744366,ASSET--,FAM#977IPADS & CASESON TRUCKS	2024	1	EA	A	3348	1	87			2913	2	
7) 0744367,ASSET--,FAM#978NETWORK SWITCHES8 TOTAL	2024	1	EA	A	26834	1	87			23346	2	
8) 0744368,ASSET--,FAM#980LEVELER 30K CAPACITY	2024	1	EA	A	10784	1	92	460	1.000	9921	2	
9) 0744369,ASSET--,FAM#991FSC SERVICES INSTALL CAMERAS	2024	1	EA	A	4762	1	95	7	1.000	4524	2	
10) 0744370,ASSET--,FAM#992SWING GATES INSTALLED AT CONVEYOR BURKE2024	2024	1	EA	A	2499	1	92	460	1.000	2299	1	
11) 0744371,ASSET--,FAM#995CSPIRE NETWORK SWITCHES	2024	1	EA	A	37205	1	87			32368	2	
12) 0744372,ASSET--,FAM#997TRUCK CAMERAS	2024	1	EA	A	7214	1	95	7	1.000	6853	2	
13) 0744373,ASSET--,FAM#1001WIRELESS UPGRADE FOR VIDEO-CONFERENCE 2024	2024	1	EA	A	2524	1	87			2196	2	
14) 0744374,ASSET--,FAM#1002ACR-ROBOTIC MACHINE	2024	1	EA	A	751553	1	92	460	1.000	691429	2	
15) 0744375,ASSET--,FAM#1003FSC CAMERA INSTALL	2024	1	EA	A	2836	1	95	7	1.000	2694	2	
16)												
17)												
18)												
19)												
20)												
21)												
22)												
23)												
24)												
25)												
26)												
27)												
28)												
29)												

YEAR		FURNITURE	MACHINERY	LEASED	INVENTORIES	BANKS	MONEY/DEBT	MISC.	TOTAL
Appraised Values		7586	1258518						1266104
YEAR	1 ---- 2024	7586	1258518						1266104
YEAR	2 ----								
YEAR	3 ----								
YEAR	4 ----								
YEAR	5 ----								
YEAR	6 ----								
YEAR	7 ----								
YEAR	8 ----								
YEAR	9 ----								

## Nicole Flanagan

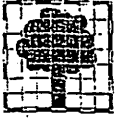
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**From:** Gena Permenter  
**Sent:** Tuesday, May 6, 2025 11:16 AM  
**To:** Nicole Flanagan  
**Subject:** Tax Exemption  
**Attachments:** Capital City Beverages, Inc. Tax Exemption App.pdf

Nicole,

Please see the attached. We received it yesterday.

*Gena Permenter*  
Chief Deputy Chancery Clerk/Board Secretary  
Madison County Chancery Clerk  
P O Box 404  
Canton, MS 39046  
(601) 855-5535  
Fax: (601)855-5759



**PROPERTY**  
TAX ASSOCIATES INC.  
VERY FORWARD

info@ptainc.net  
Office: 601.206.1433  
Fax: 601.206.1435

May 2, 2025

Honorable Board of Supervisors  
Madison County, Mississippi  
P. O. Box 404  
Canton, MS 39046

Re: Capital City Beverages, Inc.,

Enclosed are the Applications for Ad Valorem Tax Exemption, copies in triplicate, for the above taxpayer's personal property additions/expansion completed in 2024.

Should you have any questions or if additional information is needed, please do not hesitate to call me.  
Thank you for your assistance.

Sincerely,

Christine Rollins, for  
Capital City Beverages, Inc.  
(601) 206-1433

cc: J. Collum, Controller

Enclosures

**RECEIVED**  
5/5/25  
DATE  
**MADISON COUNTY**  
**CHANCERY CLERK**

# APPLICATION FOR AD VALOREM TAX EXEMPTION

AS AUTHORIZED BY SECTION 27-31-101, et seq., MISSISSIPPI CODE OF 1972, AS AMENDED

NAME OF ENTERPRISE Capital City Beverages, Inc.  
PHYSICAL ADDRESS 920 W. County Line Road  
TYPE OF INDUSTRY Distributor PRODUCT/SERVICE Beer  
LOCATION-COUNTY Madison CITY Ridgeland  
DATE OF COMPLETION 12/31/2024 YEARS REQUESTED 10 Years  
NEW (SECTION 27-31-101) \_\_\_\_\_ EXPANSION (SECTION 27-31-105) X  
NEW JOBS 52 New Hires ESTIMATED PAYROLL \$8,257,335  
TRUE VALUE OF PROPERTY EXEMPTION \$ 1,379,654.07 \*Attach an  
Itemized list of property to be exemption as "Exhibit A".

The Applicant requests that the Board approve this application by an order spread on its minutes declaring that the above property be exempt from all ad valorem taxation except school taxation for the period requested. The applicant further requests that the application and certified approval of exemption be forwarded to the Department of Revenue and upon approval and certification by the Department, the Board enter a final order on its minutes granting the exemption. The above information is true and correct as certified by the Applicant. This application is submitted on the 2nd day of May, 2025.

Capital City Beverages, Inc.

Applicant

BY: [Signature]

Title: Controller

Attest: [Signature]

RECEIVED  
5/5/25  
DATE  
MADISON COUNTY  
CHANCERY CLERK

TRADE NAME OF APPLICANT: Capital City Beverages, Inc  
LOCATION: 920 W County Line Rd, Ridgeland PARCEL # 071G-35C-002/00.00  
EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-1  
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?        ESTIMATED ANNUAL PAYROLL \$8,257,335  
EXEMPTION TO BE ON:

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

FURN. & FIX.	VALUE \$ 84,721
MACH. & EQUIP.	VALUE \$ 1,294,933
RAW MATERIALS	VALUE \$
WORK IN PROCESS	VALUE \$
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ 1,379,654	
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 1,379,654	

OWNER OF LAND: \_\_\_\_\_  
OWNER OF IMPROVEMENTS: \_\_\_\_\_  
DATE OF IMPROVEMENTS: COMPLETED \_\_\_\_\_ EXPANDED \_\_\_\_\_  
ANY PRIOR EXEMPTION: \_\_\_\_\_  
YEARS OF EXEMPTION APPLIED FOR: \_\_\_\_\_ THRU \_\_\_\_\_  
APPLICANT'S REPRESENTATIVE: \_\_\_\_\_  
EMAIL: \_\_\_\_\_ PHONE: \_\_\_\_\_  
COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



APPLICATION TO THE BOARD OF SUPERVISORS  
OF  
MADISON COUNTY, MISSISSIPPI  
FOR EXEMPTION FROM  
AD VALOREM TAXES

APPLICATION OF CAPITAL CITY BEVERAGES, INC.  
FOR EXEMPTION FROM  
AD VALOREM TAXES  
AS AUTHORIZED BY  
SECTION §27-31-105, et seq., OF THE  
MISSISSIPPI CODE OF 1972, AS AMENDED

TO THE HONORABLE BOARD OF SUPERVISORS OF MADISON COUNTY, MISSISSIPPI:

Comes now CAPITAL CITY BEVERAGES, INC. (the "Applicant") and files this its Application in triplicate for exemption from ad valorem taxation, except school district taxes and the "mandated levies" described in Code Section §27-39-329 and respectfully represents unto the Honorable Board of Supervisors of Hinds County, Mississippi as follows:

1. Applicant has negotiated in good faith with the Board of Supervisors as to the ad valorem tax exemption authorized by Code Section §27-31-105 and related Code Sections.

2. Applicant, Capital City Beverages, Inc., is a Mississippi Corporation and domiciled in Ridgeland, Madison County, Mississippi at 920 W. County Line Road.

3. Applicant is now operating as a Distributor of Premier Import and Craft Beer products within the County of Madison Mississippi, which industry is a bona fide expanded enterprise of "public utility" within the meaning of Section §27-31-105 et seq., and related Sections of the Mississippi Code of 1972, which has made additions to or expansions of its facilities or properties or replacement of equipment used in connection with or necessary to the operation of such enterprise. Capital City Beverages has been a premier beer source distributor for more than eighty-three years and services over eighteen counties in Central Mississippi.

4. The Applicant is therefore eligible for the exemption granted by Code Section §27-31-105 as a distributor described in Code Section §27-31-101.

5. The exemption prayed for in this Application is with respect to additions to, expansions of, or replacements with respect to Applicant's said enterprise of "public utility" as enumerated in Code Section §27-31-101, which expansions, additions, and replacements will promote the industrialization of Mississippi, and will promote the development of Madison County, Mississippi.

6. The Applicant has expanded and upgraded its facilities with additions and replacements during 2024. This Application relates to the additions and replacements (as listed in "Exhibit A" hereto) acquired as a result of such additions, expansions and replacements.

7. Applicant's additions, expansions, and replacements, which are the subject of this Application, were completed within the meaning of the applicable statutes of the State of Mississippi on December 31, 2024. In accordance with the provisions of Code Section §27-31-105, as amended, the exemption hereby claimed should commence on January 1, 2025.

8. The true value of all property to be exempted is \$ 1,379,654.07 as shown in the itemized list attached hereto as "Exhibit A" and made a part hereof.

9. That said new additions or expansions and replacement of equipment were completed on the 31<sup>st</sup> day of December 2024, within the meaning of the applicable statutes of the State of Mississippi; and, therefore, the exemption hereby claimed is for a ten year period to begin on the 1<sup>st</sup> day of January 2025 and to end on the 31<sup>st</sup> day of December 2034.

#### **PRAYER**

WHEREFORE, Applicant prays that this Board of Supervisors enter a finding that the Applicant has negotiated in good faith with the Board of Supervisors as to the requested exemption; the Applicant has in fact undertaken an addition to, expansion of, or replacement with respect to an enterprise of "public utility"; and that the additions, expansions, and replacements were completed on December 31, 2024, and that the Applicant be granted an exemption, under Code Section §27-31-105, from ad valorem taxation, except school district ad valorem taxes and the "mandated levies" described in Code Section §27-39-329, as provided by law, upon all of the tangible property described in Exhibit "A" attached hereto and made a part hereof, used in, or necessary to, the operation of Applicant's distribution center in Ridgeland, Madison County, Mississippi, for a period of ten years beginning on the 1<sup>st</sup> day of January, 2025 and ending on the 31<sup>st</sup> day of December 2034;

The Board of Supervisors of Madison County, Mississippi approve this Application by a Resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation, except school district ad valorem taxes and the "mandated levies", for a period of ten years beginning on January 1<sup>st</sup>, 2025; and forward in triplicate, the original and copies of this Application and a certified transcript of such approval to the Mississippi Department of Revenue and that, upon approval of this Application by the Mississippi Department of Revenue and the issuance of its certificate of approval, the Board of Supervisors enter a Final Order on its minutes granting the prayed for exemption and notify the County Tax Assessor of such exemption and obtain a certificate of the County Tax Assessor verifying the status of said property as non-taxable on the appropriate tax rolls.

Respectfully submitted, this the 2nd day of May 2025.

APPLICANT:

CAPITAL CITY BEVERAGES, INC.

By: [Signature]

Controller

Title

Attest: [Signature]

**CAPITAL CITY BEVERAGES, INC.**  
**920 W. COUNTY LINE ROAD**  
**RIDGELAND, MADISON COUNTY**

**EXHIBIT A**  
**2024 EXPANSION**

<b>DATE</b>	<b>FAM NO.</b>	<b>DESCRIPTION</b>	<b>ACQUIRED COST</b>
01/15/24	965	REMOVED AND REPLACED SIDESHIFT, NEW HOSES	\$ 2,550.94
02/07/24	967	WS23-37BV-EFT SERIAL #X9200101-LOT BLOWER	\$ 12,626.00
02/15/24	968	NEW CROWN WP3230-45 - 6002848, 6002849, 6002850	\$ 17,010.00
03/12/24	970	JL Roberts FURNISH & INSTALL (2) NEW TRANE CHILLERS	\$ 492,163.20
03/06/24	976	BURKE SAFETY RAIL INSTALLATION	\$ 5,746.68
03/31/24	977	IPADS & CASES	\$ 3,347.51
03/31/24	978	NETWORK SWITCHES	\$ 26,834.08
05/08/24	980	LEVELER 30K CAPACITY	\$ 10,783.80
09/05/24	991	FSC SERVICES INSTALL CAMERAS	\$ 4,761.50
09/12/24	992	SWING GATES INSTALLED AT CONVEYOR BURKE HANDLING	\$ 2,499.12
10/01/24	995	CSPIRE NETWORK SWITCHES	\$ 37,204.63
10/31/24	997	TRUCK CAMERAS	\$ 7,213.55
12/01/24	1001	WIRELESS UPGRADE FOR VIDEO-CONFERENCE ROOM	\$ 2,524.21
12/01/24	1002	ACR-ROBOTIC MACHINE	\$ 751,553.35
12/30/24	1003	FSC CAMERA INSTALLS	\$ 2,835.50
			<b>\$ 1,379,654.07</b>

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

The Board of Supervisors of Madison County, Mississippi, this day considered the matter of granting exemption from ad valorem taxes, except school district taxes, to Capital City Beverages, Inc. The governing authority finds that the above named enterprise has submitted verification and documentation as to the authenticity and accuracy of the application in regard to the true value of the property to be exempted and the date of completion of said enterprise. 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, subject to approval and certification of the Mississippi Department of Revenue, ad valorem tax exemption to the above taxpayer for a period of 10 years, beginning January 1, 2025 on the property described in the application with a total true value of \$ 1,379,654.07.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby approved by the Board of Supervisors of Madison County, Mississippi for a period of 10 years as authorized by Section §27-31-101 et seq., Mississippi Code of 1972, as amended, on this the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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

\_\_\_\_\_  
Name & Title

(SEAL)

Attest:

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

The Board of Supervisors of Madison County, Mississippi this day considered the matter of granting exemption from ad valorem taxes, except school district taxes, to Capital City Beverages, Inc.

The governing authority finds that the Mississippi 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 10 years, beginning January 1, 2025 and expiring December 31, 2034 on the property described in the application with a total true value of \$ 1,379,654.07.

Therefore, the resolution to grant ad valorem tax exemption to the above named enterprise is hereby approved by the Board of Supervisors, Madison County, Mississippi for a period of 10 years as authorized by Section §27-31-101 et seq., Mississippi Code of 1972, as amended, on this the \_\_\_\_ day of \_\_\_\_\_, 2025.

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

\_\_\_\_\_  
Name & Title

(SEAL)

Attest: