



## OFFICE OF PROPERTY TAX EXEMPTIONS & PUBLIC UTILITIES BUREAU

June 19, 2025

Mr. Ronnie Lott, Chancery Clerk Applicant: Capital City Beverages

Pcl #071G-35C-002/00

Madison County P.O. Box 404 Canton, MS 39046 Applicable Code Section: MCA §27-31-105
Date of Completion: December 31, 2024

Date Filed: May 2, 2025

				EXEMPTION CER	ΓΙ <b>FICATION</b> - NO	OTICE OF ACTIO	)N		
	NO ACTION – The Department of Revenue has no authority to act on exemptions requested under the cited section of law.								
$\boxtimes$	INCOMPLETE DOCUMENTATION – We cannot process your request, as necessary documentation is missing. Please provide:								
	☐ Itemized Asset Listing				Preliminary Resolution Granting Exemption MDA Approval Letter Final Resolution Granting Exemption				
	<b>REQUEST IS CERTIFIED AS INELIGIBLE</b> – This request is ineligible under the cited section of law.								
REQUEST IS CERTIFIED AS ELIGIBLE – In accordance with the authority conferred upon the Dep hereby certify that the application for exemption submitted on behalf of the above-referenced entity is comp of law and the property referenced therein is eligible for ad valorem tax exemption to the extent permitted. This certification applies exclusively to the property itemized in the original application for exemption, found specifically ineligible by the Department. Outlined below is the total true value of eligible assets amount of exemption is limited to the actual assessed value of such assets as annually determined by the approved by the Board of Supervisors.							entity is compliant went permitted by law or exemption, excluded digible assets per the	ith the provisions . ing any property application. The	
							nined by the Tax Ass	sessor and finally	
			TOTA	AL TRUE VALUE PER APPI Real Property	LICATION	REQUESTED	APPROVED		
			$\boxtimes$	Personal Property		\$1,379,654.07	\$1,379,654.00		
				Raw Materials					
				Work-in-Progress					
					TOTAL		\$1,379,654.00		
				Ineligible Property(* see below)					
	a fin expir	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							
				ion. Finally, the clerk must sen					
Sho	ould yo	ou have ar	ny ques	tions concerning this matter, ple	ease feel free to con	tact us.			
Sarah Johnson, Revenue Specialist Exemptions & Public Utilities Bureau (P) 601.923.7634				-		Talina Matthews, Director Exemptions & Public Utilities Bureau (P) 601.923.7632			
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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 <a href="mailto:indexemptions@dor.ms.gov">indexemptions@dor.ms.gov</a>.





## OFFICE OF PROPERTY TAX **EXEMPTIONS & PUBLIC UTILITIES BUREAU**

June 19, 2025

Mr. Ronnie Lott, Chancery Clerk Applicant: **D.B.C.** Corporation

Pcl #082E-21-015/00.00

**Madison County** P.O. Box 404

**Applicable Code Section:** MCA §27-31-105 **Date of Completion:** November 30, 2024

		EVEMBTION CERTIFICATION NO	TICE	OF ACTIO	N
	The I	EXEMPTION CERTIFICATION - NO			
		Department of Revenue has no authority to act on e	-	-	
<b>■ INCOMPLET</b>	E DO	CUMENTATION – We cannot process your reque	st, as no	ecessary docu	mentation is missing. Please provide:
		Exemption		•	tion Granting Exemption
☐ Itemized A	e		Approval Le		
☐ Tax Asses	ssor's l	Position Statement	Final I	Resolution Gi	ranting Exemption
☐ REQUEST IS	CERT	IFIED AS INELIGIBLE – This request is ineligi	ble und	ler the cited s	section of law.
of law and the p This certification found specifical amount of exen	oropert on appl lly ine option	application for exemption submitted on behalf of the y referenced therein is eligible for ad valorem tax exclusively to the property itemized in the oraligible by the Department. Outlined below is the is limited to the actual assessed value of such asset to f Supervisors.	exempt iginal a total tr	on to the ext application for a value of e	ent permitted by law.  or exemption, excluding any property ligible assets per the application. The
	TOTA	AL TRUE VALUE PER APPLICATION	REQ	UESTED	APPROVED
		Real Property			
		Real Property Personal Property	\$89	0,005.81	\$890,005.00
	_		\$89	0,005.81	
	$\boxtimes$	Personal Property	\$89	0,005.81	
		Personal Property Raw Materials			
		Personal Property Raw Materials Work-in-Progress			\$890,005.00

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.

Sarah Johnson, Revenue Specialist Exemptions & Public Utilities Bureau (P) 601.923.7634

Talina Matthews, 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 <a href="mailto:indexemptions@dor.ms.gov">indexemptions@dor.ms.gov</a>.

Phone: 601.923.7618 P. O. Box 1033 Jackson, MS 39215 www.dor.ms.gov FAX: 601.923.7637





## OFFICE OF PROPERTY TAX **EXEMPTIONS & PUBLIC UTILITIES BUREAU**

June 19, 2025

Mr. Ronny Lott, Applicant: Westlake Compounds, LLC.

**Chancery Clerk** FKA Axiall, LLC.

Pel #082F\_21\_008/02

Madison County P.O. Box 404 Canton, MS 39046			Applicable Code Section: Date of Completion: Date Filed:		MCA §27-31-105 December 31, 2024 February 28, 2025			
		EXEMPTION CI	ERTIFICATION - NO	TICE	OF ACTIO	)N		
	NO ACTION – The D	epartment of Revenue has	no authority to act on ex	kemptio	ons requeste	d under the cited sectio	n of law.	
X	INCOMPLETE DOC	UMENTATION – We can	nnot process your reques	t, as ne	cessary doc	umentation is missing.	Please provide:	
	Itemized Asset L	•		MDA A	Approval Le	tion Granting Exemption tter ranting Exemption	on	
	REQUEST IS CERTI	IFIED AS INELIGIBLE -	– This request is ineligib	ole und	er the cited	section of law.		
⊠	<b>REQUEST IS CERTIFIED AS ELIGIBLE</b> – 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.							
		L TRUE VALUE PER A	PPLICATION	REQU	JESTED	APPROVED		
		Personal Property	<del>-</del>	\$6,395	5,046.00	\$6,395,046.00		
		Raw Materials	<del>-</del>					
		Work-in-Progress	_					
			TOTAL			\$6,395,046.00		
		Ineligible Property(* see below)	<u>-</u>					
	a final order on their rexpires.	e Ann. Section 27-31-109, minutes declaring this prop	perty exempt and docur	nenting	g the dates	when this exemption co	ommences and	
		rities issue a final order decon. Finally, the clerk must						
Sho	ould you have any questi	ons concerning this matter,	, please feel free to cont	act us.				
Exe	Sarah Johnson, Revenue Specialist Exemptions & Public Utilities Bureau P) 601.923.7634				Talina Matthews, 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 <a href="mailto:indexemptions@dor.ms.gov">indexemptions@dor.ms.gov</a>.

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