



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
EXEMPTIONS & PUBLIC UTILITIES BUREAU

June 19, 2025

Mr. Ronnie Lott, Chancery Clerk

Madison County  
P.O. Box 404  
Canton, MS 39046

Applicant: **Capital City Beverages**  
**Pcl #071G-35C-002/00**

Applicable Code Section: **MCA §27-31-105**  
Date of Completion: **December 31, 2024**  
Date Filed: **May 2, 2025**

**EXEMPTION CERTIFICATION - NOTICE OF ACTION**

- ☐ **NO ACTION** – The Department of Revenue has no authority to act on exemptions requested under the cited section of law.
- ☒ **INCOMPLETE DOCUMENTATION** – We cannot process your request, as necessary documentation is missing. Please provide:
- |  |   |
|--|---|
| <input type="checkbox"/> Application for Exemption         | <input type="checkbox"/> Preliminary Resolution Granting Exemption      |
| <input type="checkbox"/> Itemized Asset Listing            | <input type="checkbox"/> MDA Approval Letter                            |
| <input type="checkbox"/> Tax Assessor's Position Statement | <input checked="" type="checkbox"/> Final Resolution Granting Exemption |
- ☐ **REQUEST IS CERTIFIED AS INELIGIBLE** – This request is ineligible under the cited section of law.
- ☒ **REQUEST IS CERTIFIED AS ELIGIBLE** – 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.

TOTAL TRUE VALUE PER APPLICATION		REQUESTED	APPROVED
<input type="checkbox"/>	Real Property		
<input checked="" type="checkbox"/>	Personal Property	\$1,379,654.07	\$1,379,654.00
<input type="checkbox"/>	Raw Materials		
<input type="checkbox"/>	Work-in-Progress		
TOTAL			\$1,379,654.00
<input type="checkbox"/>	Ineligible Property <sup>(* see below)</sup>		

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 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 [indexemptions@dor.ms.gov](mailto:indexemptions@dor.ms.gov).



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June 19, 2025

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Madison County  
P.O. Box 404  
Canton, Ms. 39046

Applicant: **D.B.C. Corporation**  
**Pcl #082E-21-015/00.00**

Applicable Code Section: **MCA §27-31-105**  
Date of Completion: **November 30, 2024**  
Date Filed: **February 28, 2025**

**EXEMPTION CERTIFICATION - NOTICE OF ACTION**

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| <input type="checkbox"/> Itemized Asset Listing            | <input type="checkbox"/> MDA Approval Letter                            |
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TOTAL TRUE VALUE PER APPLICATION	REQUESTED	APPROVED
<input type="checkbox"/> Real Property		
<input checked="" type="checkbox"/> Personal Property	\$890,005.81	\$890,005.00
<input type="checkbox"/> Raw Materials		
<input type="checkbox"/> Work-in-Progress		
<b>TOTAL</b>	\$890,005.81	\$890,005.00
<input type="checkbox"/> Ineligible Property (* see below)		

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 approving the exemption. Finally, the clerk must send a copy of the final order to the Mississippi Department of Revenue.

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June 19, 2025

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Chancery Clerk

Madison County  
P.O. Box 404  
Canton, MS 39046

Applicant: **Westlake Compounds, LLC.**  
**FKA Axiall, LLC.**  
**Pcl #082E-21-008/02**

Applicable Code Section: **MCA §27-31-105**  
Date of Completion: **December 31, 2024**  
Date Filed: **February 28, 2025**

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TOTAL TRUE VALUE PER APPLICATION		REQUESTED	APPROVED
<input type="checkbox"/>	Real Property		
<input checked="" type="checkbox"/>	Personal Property	\$6,395,046.00	\$6,395,046.00
<input type="checkbox"/>	Raw Materials		
<input type="checkbox"/>	Work-in-Progress		
TOTAL			\$6,395,046.00
<input type="checkbox"/>	Ineligible Property (* see below)		

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.

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