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**Freeport Warehouse License Application
Arcelormittal Calvert – Steel Technologies, LLC**



NORMAN A. CANNADY, JR.
TAX ASSESSOR
MADISON COUNTY

CANTON OFFICE
P.O. BOX 292
CANTON, MS 39046-0292
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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

5/18/2026

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

A freeport warehouse application for Arcelormittal Calvert LLC Steel Technologies was submitted to the Madison County Tax Assessor's office on April 1, 2026.

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 Arcelormittal 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

**APPLICATION
FREE PORT WAREHOUSE
LICENSE**

*AS AUTHORIZED BY SECTION 27-31-51, et seq.,
MISSISSIPPI CODE OF 1972, AS AMENDED*

NAME OF WAREHOUSE Arcelormittal Calvert - Steel Technologies LLC
PHYSICAL ADDRESS 576 Church Rd. Madison, MS 39110
TYPE OF PROPERTY SHIPPED Inventory TOTAL VALUE OF PROPERTY \$1,242,183
PERCENTAGE OF PROPERTY SHIPMENTS WITHIN MISSISSIPPI 99.63%
LOCATION - COUNTY Madison CITY Madison

The applicant request that the Board approve this application and grant the license by declaring that the above warehouse be exempt from all ad valorem taxation on personal property shipped out of state during the calendar year. The applicant is qualified to make application for exemption and has submitted the license fee. This information is true and correct as certified by the applicant. This application is submitted on the 30th day of March, 2026

Arcelormittal Calvert LLC

Applicant (Name of Taxpayer)

By: Joseph P. Wallace

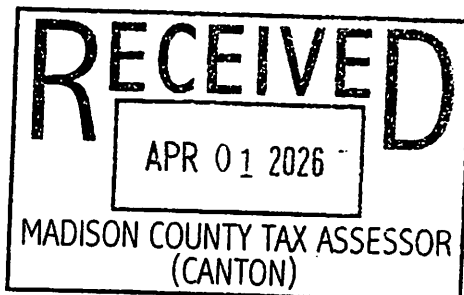
Title: Secretary

ATTEST:

Contact Name: Kathleen M. Killion

Phone Number: 251-445-0741

Email: kathy@smithdukes.com



FREE PORT WAREHOUSE
REPORT OF INVENTORY
JANUARY 1, 2026

Name of Warehouse Arcelormittal Calvert - Steel Technologies

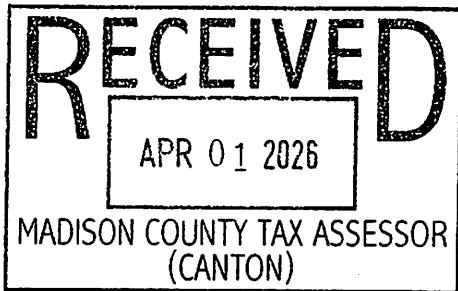
Location 576 Church Rd City Madison County Madison

Mailing Address 1 AM/NS Way PO Box 456 Calvert, AL 36513

1. Total value of personal property as of 1/1/2026 . \$1,242,183
2. Estimated percentage of personal property to be shipped within Mississippi. 99.63%
3. Amount of personal property to be assessed (Multiply Item 1 times Item 2). \$1,237,587

This report is prepared and filed under the terms and provisions of Section 27-31-55, Mississippi Code of 1972, as amended. It is certified that the above information is true and correct. This report is submitted on the 30 day of March, 2026.

By Joseph P. Wallace
Title Secretary



This report shall be submitted to the Tax Assessor no later than March 31 of each year.