



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
EXEMPTIONS & PUBLIC UTILITIES BUREAU

June 12, 2026  
Mr. Ronnie Lott  
Chancery Clerk  
Madison County  
P.O. Box 404  
Canton, MS 39046

Applicant: **Unipres Southeast USA, Inc.**  
**Prcl# 082B-10-015/00.00**  
Applicable Code Section: **MCA §27-31-105**  
Date of Completion: **December 31, 2025**  
Date Filed: **February 17, 2026**  
**\*10 yr exemption\***

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:
  - Application for Exemption
  - Itemized Asset Listing
  - Tax Assessor’s Position Statement
  - Preliminary Resolution Granting Exemption
  - MDA Approval Letter
  - 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.

	REQUESTED	APPROVED
<b>TOTAL TRUE VALUE PER APPLICATION</b>		
<input type="checkbox"/> Real Property		
<input checked="" type="checkbox"/> Personal Property	\$ 48,800.31	\$ 48,800.00
<input type="checkbox"/> Raw Materials		
<input type="checkbox"/> Work-in-Progress		
<b>TOTAL</b>		<b>\$ 48,800.00</b>
<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.

Debra Walker, 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).

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

The \_\_\_\_\_ (governing authority) of \_\_\_\_\_  
(county/municipality) this day considered the matter of granting exemption from ad valorem taxes,  
except school district taxes, to Unipres Southeast U.S.A., INC. .

The governing authority finds that the 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 Dec 31, 2025, and expiring Dec 31, 2035  
on the property described in the application with a total true value of \$48,800.31.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby  
approved by \_\_\_\_\_ (governing authority) of \_\_\_\_\_  
(county/municipality) for a period of \_\_\_\_\_ years as authorized by Section 27-31-101 et seq.,  
Mississippi Code of 1972, as amended, on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

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

Name & Title

(SEAL)

Attest:



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
EXEMPTIONS & PUBLIC UTILITIES BUREAU

June 12, 2026  
Mr. Ronny Lott,  
Chancery Clerk  
Madison County  
P.O. Box 404  
Canton, MS 39046

Applicant: **Westlake Compounds, LLC fka Axiall.**  
Prel# 082E-21-008/02  
Applicable Code Section: **MCA §27-31-105**  
Date of Completion: **December 31, 2025**  
Date Filed: **February 28, 2026**  
**\*10 yr exemption\***

**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:
  - Application for Exemption
  - Itemized Asset Listing
  - Tax Assessor’s Position Statement
  - Preliminary Resolution Granting Exemption
  - MDA Approval Letter
  - 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	\$444,799.00	\$444,799.00
<input type="checkbox"/> Raw Materials		
<input type="checkbox"/> Work-in-Progress		
<b>TOTAL</b>		<b>\$444,799.00</b>
<input type="checkbox"/> Ineligible Property <sup>(1 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.

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

The Board of Supervisors (governing authority) of Madison County  
(county/municipality) this day considered the matter of granting exemption from ad valorem taxes,  
except school district taxes, to Westlake Compounds LLC.

The governing authority finds that the 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, 2026, and expiring December 31, 2035  
on the property described in the application with a total true value of \$444,799.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby  
approved by Board of Supervisors (governing authority) of Madison County  
(county/municipality) 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 \_\_\_\_\_, 20\_\_\_\_.

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

Name & Title

(SEAL)

Attest:



June 12, 2026  
Mr. Ronnie Lott  
Chancery Clerk  
Madison County  
P.O. Box 404  
Canton, Ms. 39046

Applicant: **Tower Automotive Operations USA, LLC.**  
**Prcl# 082E-21-017/04.00**

Applicable Code Section: **MCA §27-31-105**  
Date of Completion: **December 31, 2022**  
Date Filed: **March 30, 2026**  
**\*7 yr exemption\***

**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:
  - Application for Exemption
  - Itemized Asset Listing
  - Tax Assessor’s Position Statement
  - Preliminary Resolution Granting Exemption
  - MDA Approval Letter
  - 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	\$291,110.00	\$291,110.00
<input type="checkbox"/> Raw Materials		
<input type="checkbox"/> Work-in-Progress		
<b>TOTAL</b>	\$291,110.00	<b>\$291,220.00</b>
<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.

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

The Chancery Clerk \_\_\_\_\_ (governing authority) of Madison County \_\_\_\_\_  
(county/municipality) this day considered the matter of granting exemption from ad valorem taxes,  
except school district taxes, to Tower Automotive Operations USA I, LLC.

The governing authority finds that the 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 7 years, beginning January 1, 2026, and expiring December 31, 2032  
on the property described in the application with a total true value of 291,110.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby  
approved by Chancery Clerk \_\_\_\_\_ (governing authority) of Madison County \_\_\_\_\_  
(county/municipality) for a period of 7 years as authorized by Section 27-31-101 et seq.,  
Mississippi Code of 1972, as amended, on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

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

Name & Title

(SEAL)

Attest:



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
EXEMPTIONS & PUBLIC UTILITIES BUREAU

June 12, 2026

Mr. Ronnie Lott, Chancery Clerk

Madison County

P.O. Box 404

Canton, Ms. 39046

Applicant: **Tower Automotive Operations USA, LLC.**

Prc# 082E-21-017/04.00

Applicable Code Section: **MCA §27-31-105**

Date of Completion: **December 31, 2025**

Date Filed: **March 30, 2026**

**\*10 yr exemption\***

**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:
  - Application for Exemption
  - Itemized Asset Listing
  - Tax Assessor’s Position Statement
  - Preliminary Resolution Granting Exemption
  - MDA Approval Letter
  - 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	\$ 269,446.00	\$ 269,446.00
<input type="checkbox"/> Raw Materials		
<input type="checkbox"/> Work-in-Progress		
<b>TOTAL</b>	\$ 269,446.00	<b>\$269,446.00</b>
<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.

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

The Chancery Clerk (governing authority) of Madison County (county/municipality) this day considered the matter of granting exemption from ad valorem taxes, except school district taxes, to Tower Automotive Operations USA I, LLC.

The governing authority finds that the 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, 2026, and expiring December 31, 2035 on the property described in the application with a total true value of 269,446.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby approved by Chancery Clerk (governing authority) of Madison County (county/municipality) 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 \_\_\_\_\_, 20\_\_\_\_.

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

Name & Title

(SEAL)

Attest:



— DEPARTMENT OF —  
**REVENUE**  
 STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
 EXEMPTIONS & PUBLIC UTILITIES BUREAU

June 12, 2026

Mr. Ronnie Lott, Chancery Clerk

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

Applicant: **Tower Automotive Operations USA, LLC.**  
**PrcI# 082E-21-017/04.00**

Applicable Code Section: **MCA §27-31-105**  
 Date of Completion: **December 31, 2024**  
 Date Filed: **March 30, 2026**  
**\*9 yr exemption\***

**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:
  - Application for Exemption
  - Itemized Asset Listing
  - Tax Assessor’s Position Statement
  - Preliminary Resolution Granting Exemption
  - MDA Approval Letter
  - 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 checked="" type="checkbox"/> Real Property	\$ 29,786.00	\$ 29,786.00
<input checked="" type="checkbox"/> Personal Property	\$ 39,176.00	\$ 39,176.00
<input type="checkbox"/> Raw Materials	_____	_____
<input type="checkbox"/> Work-in-Progress	_____	_____
<b>TOTAL</b>	<b>\$ 68,962.00</b>	<b>\$68,962.00</b>
<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.

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

The Chancery Clerk (governing authority) of Madison County  
(county/municipality) this day considered the matter of granting exemption from ad valorem taxes,  
except school district taxes, to Tower Automotive Operations USA I, LLC.

The governing authority finds that the 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 9 years, beginning January 1, 2026, and expiring December 31, 2034  
on the property described in the application with a total true value of 68,962.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby  
approved by Chancery Clerk (governing authority) of Madison County  
(county/municipality) for a period of 9 years as authorized by Section 27-31-101 et seq.,  
Mississippi Code of 1972, as amended, on this the \_\_\_\_\_ day of \_\_\_\_\_, 20  .

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

Name & Title

(SEAL)

Attest:



— DEPARTMENT OF —  
**REVENUE**  
 STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
 EXEMPTIONS & PUBLIC UTILITIES BUREAU

**June 12, 2026**  
**Mr. Ronnie Lott**  
**Chancery Clerk**  
**Madison County**  
**P.O. Box 404**  
**Canton, Ms. 39046**

**Applicant: Tower Automotive Operations USA, LLC.**  
**PrcI# 082E-21-017/04.00**  
**Applicable Code Section: MCA §27-31-105**  
**Date of Completion: December 31, 2023**  
**Date Filed: March 30, 2026**  
**\*8 yr exemption\***

**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:
  - Application for Exemption
  - Itemized Asset Listing
  - Tax Assessor’s Position Statement
  - Preliminary Resolution Granting Exemption
  - MDA Approval Letter
  - 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	\$153,348.00	\$ 153,348.00
<input type="checkbox"/> Raw Materials		
<input type="checkbox"/> Work-in-Progress		
<b>TOTAL</b>	\$153,348.00	\$153,348.00
<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.

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

The Chancery Clerk (governing authority) of Madison County (county/municipality) this day considered the matter of granting exemption from ad valorem taxes, except school district taxes, to Tower Automotive Operations USA I, LLC.

The governing authority finds that the 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 8 years, beginning January 1, 20 26, and expiring December 31, 20 33 on the property described in the application with a total true value of 153,348.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby approved by Chancery Clerk (governing authority) of Madison County (county/municipality) for a period of 8 years as authorized by Section 27-31-101 et seq., Mississippi Code of 1972, as amended, on this the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

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

Name & Title

(SEAL)

Attest: