

PERSONAL PROPERTY
Broadband Exemption

TO BOARD
03/02/15

EXHIBIT "I"



GERALD R. BARBER
TAX ASSESSOR
MADISON COUNTY

P.O. BOX 292
CANTON, MS 39046-0292
KENT HAWKINS. C.M.S., MAE
CHIEF DEPUTY

CANTON: (601) 859-1921
FAX: (601) 859-2899
RIDGELAND: (601) 856-1796
FAX: (601) 856-1855
IN STATE: 1-800-428-0584 EXT: 1921

February 26, 2015

To: Madison County Board of Supervisors

From: Gerald R. Barber, Tax Assessor

Re: Broadband Exemption

Please see attached letter from CSPIRE Wireless requesting exemption of broadband assets as allowed by Ms Code 57-87-7. An itemized copy of assets available in the tax assessor office.

Please recognize the request in the board of supervisor minutes.

See Exhibit A



C Spire Wireless
1018 Highland Colony Parkway , Suite 330
Ridgeland, MS 39157

February 23, 2015

Gerald Barber
Madison County Tax Assessor
171 Cobblestone Drive
Madison, MS 39110

Exhibit A

Re: Tax Exempt Broadband Assets in Madison County

Dear Mr. Barber,

Per your request, please find attached a detailed list of broadband assets owned by Cellular South, Inc., Cellular South Equipment Leasing, LLC and Telepak Networks, Inc. Pursuant to MS Code § 57-87-7, these assets "shall be exempt from ad valorem taxation for a period of ten (10) years after the date such equipment is placed in service." We will list these assets on our personal property renditions as tax exempt supplementary information. After each asset has been in service for a period of ten years, we will move the asset to the taxable section of our rendition. If you require any additional details please let me know. Thank you for your assistance.

Sincerely,

A handwritten signature in black ink that reads "Adam Spence, CPA". The signature is written in a cursive style.

Adam Spence, CPA
(601) 974-7264

Cc: Louis Fuller