



SPECIAL CALLED MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI

Thursday, May 28, 2026 at 12:00 PM

Agenda

This notice and agenda of the Special Called Meeting of the Mayor and Board of Aldermen is hereby given by the undersigned. Said meeting shall be held on Thursday, May 28, 2026, at 12:00 PM in the Board Room at City Hall, located at 343 Distribution Drive, Gluckstadt, MS 39110.

The business to be brought before the meeting shall be limited to the following:

- 1. Call Meeting to Order and Roll Call**
- 2. Opening Prayer and Pledge of Allegiance**
- 3. New Business**
 - A) Request for Consideration of Adoption of Policy Regarding Industrial Ad Valorem Exemptions (Alderman Powell)
 - B) Discussion of Current Industrial & Freeport Exemptions; Applications
- 4. Old Business**
 - A) Request for Ad Valorem Exemption Tower Automotive Operations USA I, LLC (Tabled in April)
 - B) Request for Ad Valorem Tax Exemption, Westlake Chemical (Tabled in April)
 - C) Request for Ad Valorem Exemption for Leaderway USA, Inc. (Tabled in April)
- 5. Public Comment**
- 6. Closed Session to Determine Need for Executive Session**
- 7. Adjourn**

Alderwoman Bates _____

Alderwoman Campbell _____

Alderman Powell _____

Alderman Taylor _____

Alderman Williams _____

ATTEST:

DATE:

LINDSAY D. KELLUM
CITY CLERK

WALTER C MORRISON, IV
MAYOR

[Seal]

**CITY OF GLUCKSTADT, MISSISSIPPI
AD VALOREM TAX EXEMPTION POLICY**

The following is a general description of municipal ad valorem tax exemption policy as it relates to municipal ad valorem taxes levied by the Mayor and Board of Aldermen (the “Governing Body”) of the City of Gluckstadt, Mississippi (the “City”). This narrative is intended as a clarification of municipal ad valorem tax exemption laws and should not in any way be interpreted as affecting the discretionary authority of the Governing Body. In the event of any conflict between this narrative and any law of the State of Mississippi (the “State”), the applicable State law(s) shall, of course, be controlling.

Exemptions from municipal ad valorem taxes may be granted, for a period of up to ten (10) years, on parcels of real property and real property improvements (*e.g.*, buildings, parking facilities, etc.) and items of personal property (*e.g.*, equipment, furniture, etc.), less those taxes not eligible for exemption by State law.

New or expanding enterprises, which may be eligible for exemption from City ad valorem taxes, are enumerated as and limited to only to the following, subject to final determination by the Mississippi Department of Revenue, within the meaning of Section 27-31-101 *et seq* and related Sections of the Mississippi Code of 1972, as amended:

- (i) Warehouse and/or distribution centers;
- (ii) Manufacturing, processors and refineries;
- (iii) Research facilities;
- (iv) Corporate regional and national headquarters meeting minimum criteria established by the Mississippi Development Authority (“MDA”);
- (v) Movie industry studios meeting minimum criteria established by the MDA;
- (vi) Recreational facilities that impact tourism meeting minimum criteria established by the MDA;
- (vii) Data/information processing enterprises meeting minimum criteria established by the MDA;
- (viii) Technology intensive enterprises or facilities meeting criteria established by the MDA;
- (ix) Health care industry facilities as defined in Section 57-117-3 of the Mississippi Code of 1972, as amended;
- (x) Data centers as defined in Section 57-113-21 of the Mississippi Code of 1972, as amended;

- (xi) Telecommunications enterprises meeting minimum criteria established by MDA. The term "telecommunications enterprises" means entities engaged in the creation, display, management, storage, processing, transmission or distribution for compensation of images, text, voice, video or data by wire or by wireless means, or entities engaged in the construction, design, development, manufacture, maintenance or distribution for compensation of devices, products, software or structures used in the above activities. Companies organized to do business as commercial broadcast radio stations, television stations or news organizations primarily serving in-state markets shall not be included within the definition of the term "telecommunications enterprises";
- (xii) Controlled environment agriculture enterprises other than those engaged in the cultivation of medical cannabis or cannabis-related products meeting minimum criteria established by the Mississippi Code of 1972, as amended; and
- (xiii) Battery energy storage system facilities.

1. NEW OR EXPANDING ENTERPRISE EXEMPTIONS:

A. NEW ENTERPRISE LOCATING ON UNDEVELOPED LAND – *i.e.*, the construction by an eligible enterprise enumerated above of new building(s) and/or other facilities on an undeveloped site, new equipment and other personal property resulting in new capital investment and new jobs in the City. Such new enterprises that will result in a capital investment of at least \$5,000,000 and the creation of at least 10 new jobs in the City, are eligible to be granted a ten (10)-year exemption from City ad valorem taxes on the value of all land, buildings and real property improvements, equipment and other personal property constructed, installed or other acquired and placed into service by the new enterprise in the City. This specific policy shall apply to all such property, whether owned or leased by the eligible new enterprise.

B. NEW ENTERPRISE LOCATING IN AN EXISTING BUILDING(S) – *i.e.*, the location of an eligible enterprise into an existing building or facility that was subject to ad valorem assessment in the City on January 1 of the year in which such location occurs). Such new enterprises that will result in a capital investment of at least \$5,000,000 and the creation of at least 10 new jobs in the City, are eligible to be granted a ten (10)-year exemption from City ad valorem taxes on the value of all new real property improvements constructed or installed by the new enterprise, as well as all the value of new equipment and other personal property installed or other acquired and placed into service by the new enterprise in the City at the existing building(s). This specific policy shall apply to all such property (excluding the assessed value of the associated land and existing buildings and improvements), whether owned or leased by the eligible new enterprise. The value of the land and existing building(s) or facility(s) that were subject to ad valorem assessment in the City on January 1 of the year in which such location occurs shall not be eligible for any exemption.

D. ELIGIBLE ENTERPRISE EXPANSIONS – *i.e.*, expansions of existing eligible enterprises enumerated above by virtue of the addition thereby of additional buildings or other

improvements or expansions thereof, and/or the addition of new equipment or other personal property. Such expanding enterprises that will result in a capital investment of at least \$2,000,000 are eligible to be granted a ten (10)-year exemption from City ad valorem taxes on the value of all new real property improvements constructed or installed by the existing enterprise, as well as all the value of new equipment and other personal property installed or other acquired and placed into service by the expanding enterprise in the City at the existing location(s).

E. EXISTING ENTERPRISE – CHANGE OF OWNERSHIP – *i.e.*, an existing eligible enterprise, as enumerated above, is acquired by a new owner(s) by virtue of either (1) a sale of substantially all of the existing enterprise’s assets at its facility(s) located in the City or (2) a sale or transfer of a majority of the equity interests of the existing enterprise to a new owner(s). To the extent that (i) any real or personal property of the existing enterprise is subject to a previously granted exemption from City ad valorem taxes prior to the change in ownership, and (ii) the operations of the existing enterprise continue following the change in ownership, any previously granted exemption from City ad valorem taxes shall continue for the remaining term thereof provided that the new owner(s) shall notify the Madison County Tax Assessor of such change in ownership prior to June 1 of year following the effective date of the ownership change.

F. EXISTING ENTERPRISE RELOCATING WITHIN THE CITY – *i.e.*, an existing eligible enterprise, as enumerated above, that is already located in the City moves to a new location in the City. The relocating enterprise will be treated in same manner as a new enterprise under the applicable subsection A. or B. above, as applicable; provided that, no new exemptions from City ad valorem taxes will be granted with respect to any existing equipment or other personal property that is relocated within the City.

Any exemptions from City ad valorem taxes granted by the City shall in no event apply to any ad valorem taxes levies for school purposes, including but not limited to, local K-12 school district purposes and community college purposes.

All applications by new or expanding enterprises for the exemption from City ad valorem taxes made pursuant to Section 1.A. through 1.F. above shall be submitted no later than April 1 of the year for which the applicant seeks to commence the requested exemption.

2. EXEMPTIONS ON INVENTORIES:

A. FREEPORT WAREHOUSE TAX EXEMPTION. Section 27-31-51, *et seq.* of the Mississippi Code of 1972, as amended, allows eligible warehouse or storage facilities that house inventory held for shipment to final destination outside of the State to apply for and be granted a perpetual free port warehouse license. Inventories stored in a licensed free port warehouse, which are held for shipment to final shipment destination outside of the State are eligible from an exemption from all City ad valorem taxes on such inventories. To obtain a free port warehouse license, the facility must be a warehouse or storage facility regularly engaged in the handling and storage of personal property. To the extent that eligible new enterprises that are granted an exemption from City ad valorem taxes pursuant to Sections 1.A. and 1.B. above, also timely and properly apply to the City for a free port warehouse license and the associated ad valorem tax

exemption, the City shall issue a free port warehouse license and grant, for the maximum period permitted by State law, an exemption from City ad valorem taxes applicable to inventory held in the licensed warehouse for shipment to a final destination outside of the State.

All applicants to the City for a free port warehouse license must comply with applicable State law and the following in order to be considered eligible for the license and exemption for the then current ad valorem assessment year:

(i) On or before March 31, the applicant must submit its free port warehouse license application on the form prescribed by the Madison County Tax Assessor (or absent any form prescribed by the Assessor, by the Mississippi Department of Revenue) and remit the license fee established by State law to the City Clerk;

(ii) On or before March 31, the applicant must also submit to the Madison County Tax Assessor all reports of inventory and associated calculations with respect to inventory shipped or held for shipment to final destination outside of the State as required by Section 27-31-55 of the Mississippi Code of 1972, as amended and any other State law applicable.

B. FINISHED GOODS EXEMPTION - Section 27-31-7 of the Mississippi Code of 1972, as amended, allows manufacturing enterprises in the City to apply for and be granted an exemption from ad valorem taxes on their finished goods manufactured in the City for a period not to exceed ten (10) years, commencing on the date the exemption is first granted. To the extent that eligible new manufacturing enterprises that are granted an exemption from City ad valorem taxes pursuant to Sections 1.A. and 1.B. above, also timely and properly apply to the City for an exemption from City ad valorem taxes on the applicant's finished good stored in the City, the City shall grant such exemption from City ad valorem taxes for a period of ten (10) years commencing on the date such exemption is granted.

Any finished goods exemption from City ad valorem taxes granted by the City shall in no event apply to any ad valorem taxes levies for school purposes, including but not limited to, local K-12 school district purposes and community college purposes.

All applications by new manufacturing enterprises for the exemption of tis finished goods stored in the City from City ad valorem taxes shall be submitted no later than April 1 of the year for which the applicant seeks to commence the requested exemption.

3. FEE IN-LIEU OF TAX EXEMPTION: For those eligible enterprises, as enumerated above, that meet the qualification requirements for a fee-in-lieu of ad valorem taxation pursuant to Section 27-31-104 or 105(2), such enterprises will negotiate an fee-in-lieu of ad valorem tax agreement directly with the Madison County Economic Development Authority and the City; however, similar factors as stated in the above policies may be considered by the Mayor and Board of Aldermen of the City.

APPLICATION FOR AD VALOREM TAX EXEMPTION

AS AUTHORIZED BY SECTION 27-31-101, et seq., MISSISSIPPI CODE OF 1972, AS AMENDED

NAME OF ENTERPRISE _____

PHYSICAL ADDRESS _____

TYPE OF INDUSTRY _____ PRODUCT/SERVICE _____

LOCATION - COUNTY _____ CITY _____

DATE OF COMPLETION _____ YEARS REQUESTED _____

NEW (SECTION 27-31-101) _____ EXPANSION (SECTION 27-31-105) _____

NEW JOBS _____ ESTIMATED PAYROLL _____

TRUE VALUE OF PROPERTY EXEMPTED _____

*Attach an itemized list of property to be exempted as Exhibit "A".

The applicant request that the Board approve this application by an order spread on its minutes declaring that the above property be exempt from all ad valorem taxation except school taxation for the period requested. The applicant further request that the application and certified approval of exemption be forwarded to the Department of Revenue and upon approval and certification by the Department, the Board enter a final order on its minutes granting the exemption. The above information is true and correct as certified by the applicant. This application is submitted on the ____ day of _____, 20____.

Applicant (Name of Taxpayer)

By: _____

Title: _____

ATTEST:

Contact Name: _____

Phone Number: _____

Email: _____

**APPLICATION
FREE PORT WAREHOUSE
LICENSE**

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

NAME OF WAREHOUSE _____

PHYSICAL ADDRESS _____

TYPE OF PROPERTY SHIPPED _____ TOTAL VALUE OF PROPERTY _____

PERCENTAGE OF PROPERTY SHIPMENTS WITHIN MISSISSIPPI _____

LOCATION - COUNTY _____ CITY _____

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 ____ day of _____, 20__.

Applicant (Name of Taxpayer)

By: _____

Title: _____

ATTEST:

Eqpcev'P co g<'aaaaaaaaaaaaaaaaaaaaaaaaaaaaa

Rj qpg'P wo dgt<'aaaaaaaaaaaaaaaaaaaaaaaaaaaaa

Go ck'aaaaaa_____

From: [Joey Deason](#)
To: [Jayce Powell](#); jayce1271@yahoo.com; [Walter Morrison](#); [Lindsay Kellum](#); cpace@joneswalker.com; [John Scanlon](#)
Cc: [Emily Harrison](#); [Larkin Simpson](#)
Subject: Gluckstadt Tax Exemption Policy
Date: Monday, May 11, 2026 8:49:13 AM
Attachments: [image001.png](#)

Chris

Per our conversation please draft a tax exemption policy for Gluckstadt for their review and subsequent approval.

The City of Gluckstadt has special called meeting to discuss and approve the suggested policy next Thursday May 21st .

We need the draft document this week for the cities review and comments.

Also for everyone's information we are also simplifying the County's Policy as well (it is to cumbersome and complicated).

Joey



Joseph P. Deason

Executive Director

O: 601.605.0368 **C:** 662.570.5315

MadisonCountyEDA.com

JDeason@MadisonCountyEDA.com

[Facebook](#) | [Twitter](#) | [LinkedIn](#)

Joseph P. Deason

MCEDA Exec. Director

(O) 601-605-0368

(M) 662-570-5315

From: [Chris Watson](#)
To: [Lindsay Kellum](#)
Cc: [Tim Youngblood](#); [John Scanlon](#); zgiddy@millscanlon.com
Subject: Tax Exemption Policy Considerations
Date: Thursday, May 21, 2026 10:12:47 AM
Attachments: [image001.png](#)

Lindsay,

I've copied John and Zack on this as I assume they will be reviewing the tax exemption policy circulated yesterday.

As I mentioned in our conversation this morning, in conjunction with other projects I have developed a generic, non-exhaustive, list of considerations regarding the granting of tax exemptions. These considerations are, of course, in addition to state law controlling the eligibility for tax exemptions:

1. The amount of private investment proposed.
2. The number of jobs created and the expected wage levels to be paid.
3. Whether or not the proposed project would create additional sales tax diversions for the city.
4. Whether the proposed project anticipates future additions or expansions.
5. Whether or not the proposed project would remedy a blighted condition.
6. Whether or not the proposed project would serve to attract additional development, redevelopment or investment in the community.
7. The likelihood of the proposed project to induce redevelopment and reinvestment in the community.
8. Whether or not the proposed project would introduce a new industry sector to the community and thus attract its market from outside the community.
9. The extent to which the proposed project would introduce a new product or new service to the community that is otherwise only available outside the community.
10. Whether or not the proposed project furthers any long-range goals of the city.
11. The extent to which the proposed project would place a financial burden on the city's ability to provide services to its citizens and property owners (i.e. is the loss of revenue detrimental to the city's finances?).
12. The compatibility of the proposed project with its immediate environment.
13. The amount of expenditure, if any, required of the city in order for the project to become a reality.
14. Whether or not the ultimate success of the proposed project is tenuous.
15. Whether or not the owner(s) of the proposed project have in the past, or anticipate in the future, supporting (financially or otherwise) community events.
16. Whether the applicant has previously received tax exemptions and performed in accordance with the purpose or basis of the exemption.

As you might imagine, there is no precise formula for determining when, if, how long, and how much taxes should be exempted in the name of economic development. The mayor and board of aldermen will have to consider, on a case-by-case basis, the prudence of granting tax exemptions in conjunction with development.

You also asked for my thoughts regarding the tax exemption policy you circulated yesterday. In simple terms, it is a metric based policy meaning if one invests at least \$X and creates X jobs, then they are considered eligible for exemption (assuming all other legal parameters are in place). The policy does not expressly guarantee an exemption. However, if a tax exemption is granted, and the entity qualifies for freeport exemption or finished goods exemption, the “the City shall grant” the exemption.

I will first note that policies can be varied, so I do not view this proposed policy as rigid with respect to its administration. The financial and job thresholds provided in the policy perhaps will eliminate some requests for exemptions, as many of the exemption requests you are now dealing with are below the thresholds. As such, the threshold may eliminate from eligibility some smaller industries and smaller expansions. I also note this policy has no ceiling regarding the maximum amount considered for exemption. This is not necessarily a negative observation as the ultimate amount to be exempted is up to the Mayor and Board.

I hope this information is helpful. Please let me know if you have any questions.

Thanks,

Chris Watson, AICP
Bridge & Watson, Inc.
PO Box 1482
507 Heritage Dr., Suite 201
Oxford, MS 38655
(662) 234-0958 o
(662) 816-1127 c



From: [Randi Jerome](#)
To: [Lindsay Kellum](#); [Norman Cannady](#)
Cc: [Jayce Powell](#); [John Scanlon](#); zgiddy@millsscanlon.com; [Nicole Flanagan](#)
Subject: RE: Freeport and Industrial, Current List - City of Gluckstadt
Date: Friday, April 10, 2026 3:53:38 PM
Attachments: [City of Gluckstadt - Industrial Exemptions Tax Year 2025 - 4-10-2026.xls](#)

Good afternoon,

I have attached a list of City of Gluckstadt's industrial exemptions from the 2025 tax roll. There is a tab for new and expansion exceptions (27-31-101 and 27-31-105) and a separate tab for freeport warehouse (27-31-51).

We don't yet have all approvals for tax year 2026 or final assessed values. This data will not be available until the 2026 roll is presented in July.

Please note the 2025 tax roll will not include the City's approvals that we were previously notified of for tax year 2026, but those will be notated on the 2026 roll.

Also, I would like to point out that the freeport warehouse 2025 assessed value is based on initial reporting. Adjustments made based on inventory of movement reports are pending processing upon receipt of reports.

Please let me know if you have any questions.

Thank you,
Randi

From: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Sent: Friday, April 10, 2026 1:00 PM
To: Randi Jerome <randi.jerome@madison-co.com>; Norman Cannady <norman.cannady@madison-co.com>
Cc: Jayce Powell <jayce.powell@gluckstadt.net>; John Scanlon <jscanlon@millsscanlon.com>; zgiddy@millsscanlon.com
Subject: Freeport and Industrial, Current List - City of Gluckstadt

CAUTION! External Content. Please use caution when opening attachments and links. Do not provide your username and password if requested.

Hey Randi,

Can you send me an updated list of Freeport and Industrial for Gluckstadt that includes exemption dates (expiration), amounts, etc. for my BOA meeting packet?

Much appreciated,

Thank you.

LINDSAY LEONARD KELLUM, CMC

City Clerk, City of Gluckstadt

P.O. Box 2210

Madison, MS 39130

(769) 567-2306

Lindsay.Kellum@gluckstadt.net



Freeport Warehouse 27-31-51 - City of Gluckstadt

Tax Dist	PPIN	DBA Name	2025 Assessed Value*	Expiration
2GM	9400	CARDINAL HEALTH 110 INC	\$ 3,912,510.00	None Specified by County
2GM	13077	LEVI STRAUSS & CO	\$ 1,250.00	None Specified by County
2GM	13153	VERTEX AEROSPACE LLC (FKA L-3 VERTEX)	\$ 2,620.00	None Specified by County
<i>No Freeport Inventory Exemption for 2025 Due to Untimely Reporting</i>				
2GM	13054	D.B.C.	\$ 2,230.00	None Specified by County

Freeport warehouse assessed value based on initial reporting. Adjustments made based on inventory of movement reports are pending processing upon receipt of reports.

Real Property with Industrial Exemption (27-31-101 or 27-31-105) - City of Gluckstadt

Ind Ex	Tax Dist	PPIN	Parcel Number	Name	2025 Assessed Value	Last Year of Exemption
			082E-16 -		\$	
Z	2GM	50014	001/03.00	FASTENAL COMPANY	3,767,468.00	2029
			082E-21 -		\$	
Z	2GM	56230	017/08.00	ARROWHEAD REAL ESTATE LLC	755,028.00	2027
			082E-21 -		\$	
Z	2GM	58554	015/01.00	DBC CORPORATION	80,830.00	2028
			082H-27 -		\$	
Z	2GM	58555	005/01.00	MATHESON TRI-GAS INC	98,288.00	2028
			082E-21 -		\$	
Z	2GM	59340	017/01.02	SYSTEMS ELECTRO COATING LLC	187,160.00	2029

Personal Property with Industrial Exemption (27-31-101 or 27-31-105) - City of Gluckstadt

Ind Ex	Tax Dist	PPIN	Name	2025 Assessed Value	Last Year of Exemption
				\$	
Z	2GM	9721	TOWER AUTOMOTIVE (EXEMPT 2016-2025)	638,570.00	2025
				\$	
Z	2GM	9723	WESTLAKE COMPOUNDS, LLC(EXEMPT 2016-2025)	8,940.00	2025
				\$	
Z	2GM	10050	TOWER AUTOMOTIVE (EXEMPT 2017-2026)	293,480.00	2026
				\$	
Z	2GM	10055	KASAI NORTH AMERICA INC (EX 2017-2026)	62,910.00	2026
				\$	
Z	2GM	10567	HEDERMAN BROTHERS, LLC(EX.2017-2026)	450,950.00	2026
				\$	
Z	2GM	10622	TOWER AUTOMOTIVE (EXEMPT 2018-2027)	413,610.00	2027
				\$	
Z	2GM	10624	WESTLAKE COMPOUNDS, LLC(EXEMPT 2018-2027)	2,450.00	2027
				\$	
Z	2GM	10626	KASAI NORTH AMERICA INC (EX 2018-2027)	55,040.00	2027

Z	2GM	10636	HEDERMAN BROTHERS INC (EX.2018-2027)	\$ 70,530.00	2027
Z	2GM	11181	MADISON TIN, LLC (EXEMPT 1/1/19-12/31/28)	\$ 48,900.00	2028
Z	2GM	11182	D.B.C. CORPORATION (EXEMPT 2019-2028)	\$ 157,700.00	2028
Z	2GM	11188	WESTLAKE COMPOUNDS, LLC(EXEMPT 2019-2028)	\$ 15,340.00	2028
Z	2GM	11205	KASAI NORTH AMERICA INC (EX 2019-2028)	\$ 755,870.00	2028
Z	2GM	11212	MATHESON TRI-GAS INC EX(2019-2028)	\$ 361,110.00	2028
Z	2GM	11722	WESTLAKE COMPOUNDS, LLC(EXEMPT 2020-2029)	\$ 55,860.00	2029
Z	2GM	11728	KASAI NORTH AMERICA INC (EX 2020-2029)	\$ 418,150.00	2029
Z	2GM	11729	TOWER AUTOMOTIVE (EXEMPT 2020-2029)	\$ 486,380.00	2029
Z	2GM	11734	SYSTEMS ELECTRO COATING, LLC	\$ 12,640.00	2029
Z	2GM	11737	FASTENAL COMPANY	\$ 289,500.00	2029
Z	2GM	11960	TOWER AUTOMOTIVE (EXEMPT 2021-2030)	\$ 617,700.00	2030
Z	2GM	11967	WESTLAKE COMPOUNDS, LLC(EXEMPT 2021-2030)	\$ 3,140.00	2030
Z	2GM	12415	TOWER AUTOMOTIVE (EXEMPT 2022-2031)	\$ 342,540.00	2031
Z	2GM	12422	KASAI NORTH AMERICA INC (EX 2022-2031)	\$ 413,340.00	2031

**Financial Impact of Currently Granted Tax Exemptions
on Real Property & Personal Property
at Tax Rate of 12.00 mills**

Real Property with Industrial Exemption (27-31-101 or 27-31-105) - City of Gluckstadt

Ind Ex	Tax Dist	PPIN	Parcel Number	Name	2025 Assessed Value	Last Year of Exemption	2027	2028	2029	2030	2031
Z	2GM	56230	082E-21 -017/08.00	ARROWHEAD REAL ESTATE LLC	\$755,028.00	2027	\$9,060				
Z	2GM	58554	082E-21 -015/01.00	DBC CORPORATION	\$80,830.00	2028	\$970	\$970			
Z	2GM	58555	082H-27 -005/01.00	MATHESON TRI-GAS INC	\$98,288.00	2028	\$1,179	\$1,179			
Z	2GM	50014	082E-16 -001/03.00	FASTENAL COMPANY	\$3,767,468.00	2029	\$45,210	\$45,210	\$45,210		
Z	2GM	59340	082E-21 -017/01.02	SYSTEMS ELECTRO COATING LLC	\$187,160.00	2029	\$2,246	\$2,246	\$2,246	\$2,246	

Personal Property with Industrial Exemption (27-31-101 or 27-31-105) - City of Gluckstadt

Ind Ex	Tax Dist	PPIN	Name	2025 Assessed Value	Last Year of Exemption	2027	2028	2029	2030	2031
Z	2GM	9721	TOWER AUTOMOTIVE (EXEMPT 2016-2025)	\$638,570.00	2025					
Z	2GM	9723	WESTLAKE COMPOUNDS, LLC(EXEMPT 2016-2025)	\$8,940.00	2025					
Z	2GM	10050	TOWER AUTOMOTIVE (EXEMPT 2017-2026)	\$293,480.00	2026					
Z	2GM	10055	KASAI NORTH AMERICA INC (EX 2017-2026)	\$62,910.00	2026					
Z	2GM	10567	HEDERMAN BROTHERS,LLC(EX.2017-2026)	\$450,950.00	2026					
Z	2GM	10622	TOWER AUTOMOTIVE (EXEMPT 2018-2027)	\$413,610.00	2027	\$4,963				
Z	2GM	10624	WESTLAKE COMPOUNDS, LLC(EXEMPT 2018-2027)	\$2,450.00	2027	\$29				
Z	2GM	10626	KASAI NORTH AMERICA INC (EX 2018-2027)	\$55,040.00	2027	\$660				
Z	2GM	10636	HEDERMAN BROTHERS INC (EX.2018-2027)	\$70,530.00	2027	\$846				
Z	2GM	11181	MADISON TIN, LLC (EXEMPT 1/1/19-12/31/28)	\$48,900.00	2028	\$587	\$587			
Z	2GM	11182	D.B.C. CORPORATION (EXEMPT 2019-2028)	\$157,700.00	2028	\$1,892	\$1,892			
Z	2GM	11188	WESTLAKE COMPOUNDS, LLC(EXEMPT 2019-2028)	\$15,340.00	2028	\$184	\$184			
Z	2GM	11205	KASAI NORTH AMERICA INC (EX 2019-2028)	\$755,870.00	2028	\$9,070	\$9,070			
Z	2GM	11212	MATHESON TRI-GAS INC EX(2019-2028)	\$361,110.00	2028	\$4,333	\$4,333			
Z	2GM	11722	WESTLAKE COMPOUNDS, LLC(EXEMPT 2020-2029)	\$55,860.00	2029	\$670	\$670	\$670		
Z	2GM	11728	KASAI NORTH AMERICA INC (EX 2020-2029)	\$418,150.00	2029	\$5,018	\$5,018	\$5,018		
Z	2GM	11729	TOWER AUTOMOTIVE (EXEMPT 2020-2029)	\$486,380.00	2029	\$5,837	\$5,837	\$5,837		
Z	2GM	11734	SYSTEMS ELECTRO COATING, LLC	\$12,640.00	2029	\$152	\$152	\$152		
Z	2GM	11737	FASTENAL COMPANY	\$289,500.00	2029	\$3,474	\$3,474	\$3,474		
Z	2GM	11960	TOWER AUTOMOTIVE (EXEMPT 2021-2030)	\$617,700.00	2030	\$7,412	\$7,412	\$7,412	\$7,412	
Z	2GM	11967	WESTLAKE COMPOUNDS, LLC(EXEMPT 2021-2030)	\$3,140.00	2030	\$38	\$38	\$38	\$38	
Z	2GM	12415	TOWER AUTOMOTIVE (EXEMPT 2022-2031)	\$342,540.00	2031	\$4,110	\$4,110	\$4,110	\$4,110	\$4,110
Z	2GM	12422	KASAI NORTH AMERICA INC (EX 2022-2031)	\$413,340.00	2031	\$4,960	\$4,960	\$4,960	\$4,960	\$4,960

\$112,903 \$97,343 \$79,127 \$18,767 \$9,071

Sources: Madison County Tax Assessor's office; [Bridge & Watson, Inc.](#)

Date prepared: May 20, 2026

**Financial Impact of Currently Granted Freeport Tax Exemptions
at Tax Rate of 12.00 mills**

Freeport Warehouse 27-31-51 - City of Gluckstadt

Tax Dist	PPIN	DBA Name	2025 Assessed Value*	Expiration	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2GM	9400	CARDINAL HEALTH 110 INC	\$3,912,510.00	None Specified by County	\$46,950	\$46,950	\$46,950	\$46,950	\$46,950	\$46,950	\$46,950	\$46,950	\$46,950	\$46,950
2GM	13077	LEVI STRAUSS & CO	\$1,250.00	None Specified by County	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
2GM	13153	VERTEX AEROSPACE LLC (FKA L-3 VERTEX)	\$2,620.00	None Specified by County	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31
No Freeport Inventory Exemption for 2025 Due to Untimely Reporting														
2GM	13054	D.B.C.	\$2,230.00	None Specified by County	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27
					\$47,023	\$47,023	\$47,023	\$47,023	\$47,023	\$47,023	\$47,023	\$47,023	\$47,023	\$47,023

Freeport warehouse assessed value based on initial reporting. Adjustments made based on inventory of movement reports are pending processing upon receipt of reports.

Sources: Madison County Tax Assessor's office; [Bridge & Watson, Inc.](#)

Date prepared: May 20, 2026

**Financial Impact of Tax Exemptions Granted in FYE2026
at Tax Rate of 12.00 mills**

Industrial Exemption Data from Exemption Applications				Cost to City in Lost Revenue			
Name	2025 True Value	2025 Assessed Value	Last Year of Exemption	2027	2028	2029	2030
SANHUA INTERNATIONAL	\$8,368,263	\$1,255,239	2029	\$15,063	\$15,063	\$15,063	
HUNTER ENGINEERING	\$19,592,309	\$2,938,846	2027	\$35,266			
				\$50,329	\$15,063	\$15,063	\$0

Sources: City of Gluckstadt; [Bridge & Watson, Inc.](#)

Date prepared: May 21, 2026

**Financial Impact of Tax Exemptions
at Tax Rate of 12.00 mills**

Industrial Exemption Data from Exemption Applications				Cost to City in Lost Revenue									
Name	2025 True Value	2025 Assessed Value	Last Year of Exemption	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
TOWER AUTOMOTIVE	\$291,110	\$43,667	2033	\$524	\$524	\$524	\$524	\$524	\$524	\$524			
TOWER AUTOMOTIVE	\$153,348	\$23,002	2034	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276		
TOWER AUTOMOTIVE	\$68,962	\$10,344	2035	\$124	\$124	\$124	\$124	\$124	\$124	\$124	\$124	\$124	
TOWER AUTOMOTIVE *	\$269,446	\$40,417	2036	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485
LEADERWAY USA	\$1,075,905	\$161,386	2036	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937
WESTLAKE CHEMICAL	\$444,799	\$66,720	2036	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801
				<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$3,622</u>	<u>\$3,346</u>	<u>\$3,222</u>

* Gluckstadt took action on this item on 04/14/2026.

Sources: City of Gluckstadt; [Bridge & Watson, Inc.](#)

Date prepared: May 20, 2026

**Financial Impact of Tax Exemptions Granted in FYE2026
at Tax Rate of 12.00 mills**

Industrial Exemption Data from Exemption Applications				Cost to City in Lost Revenue			
Name	2025 True Value	2025 Assessed Value	Last Year of Exemption	2027	2028	2029	2030
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HUNTER ENGINEERING	\$19,592,309	\$2,938,846	2027	\$35,266			
				\$50,329	\$15,063	\$15,063	\$0

Sources: City of Gluckstadt; [Bridge & Watson, Inc.](#)

Date prepared: May 21, 2026

From: [Lindsay Kellum](#)
To: [John Scanlon](#); [Zachary Giddy](#); [Walter Morrison](#)
Cc: [Tim Youngblood](#); [Scott Maugh](#); [Randi Jerome](#); [Nicole Flanagan](#); [Norman Cannady](#)
Subject: FW: Freeport and Industrial Spreadsheets
Date: Wednesday, May 27, 2026 11:26:00 AM
Attachments: [City of Gluckstadt - Industrial Exemptions 2025.xls](#)
[3.4.25 Freeport Letters, Mailed LK.pdf](#)

Legal & Mayor:

See attached listing of current industrial and freeport exemptions; we have only heard from the following industries this year requesting exemptions:

- Sanhua (Freeport), taken up in January - 3-year exemption was granted by BOA.
- Hunter (Freeport), taken up in February - 1-year exemption was granted by BOA.
- Westlake (Ad Valorem) - Tabled (will be taken back up at tomorrow's SC Mtg)
- Leaderway, USA (Ad Valorem) - Tabled (will be taken back up at tomorrow's SC Mtg)
- Tower Automotive (Ad Valorem) - Tabled (will be taken back up at tomorrow's SC Mtg) + the consideration of need to rescind the vote on granting of a "freeport" approval, which was actually an expansion of real property (10 year request).

To jog your memory, we sent out courtesy letters out to all freeport industries we had on our list last year (after board instruction) requesting they file with the city by April 1, 2025. Refer to the following language in our letter (and the letters attached again for your convenience:

"You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is "for such period of time as the respective governing authority may prescribe[;]" therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025."

The board heard back from the following industries and took the subsequent actions:

- Hunter Engineering (Freeport): Denied April 8th Meeting; letter sent stating they are considered on an annual basis and must be resubmitted by 4/1/2026.
- Sanhua (Freeport): Denied April 8th Meeting; letter sent stating they are considered on an annual basis and must be resubmitted by 4/1/2026.
- Westlake Chemical (Freeport): Denied April 8th Meeting; letter sent stating they are considered on an annual basis and must be resubmitted by 4/1/2026.
- Fastenal (Freeport): Denied April 8th Meeting; letter sent stating they are considered on an annual basis and must be resubmitted by 4/1/2026.
- Fastenal (Ad Valorem - Expansion): Denied April 8th Meeting; letter sent stating they are considered on an annual basis and must be resubmitted by 4/1/2026.

Important Note: we did not hear back from the following industries requesting an exemption last year and therefore, the board should have taken action to deny for lack of application, then notification should have gone to the tax assessor, and the industries, but they did not at the time (so they still enjoy the exemption for 2026 tax roll):

- D.B.C.
- Cardinal Health
- Vertex

According to the tax assessor’s office, they must have a copy of the denials via the minutes for those who have not come back to apply with the city should the BOA wish to not allow a continued exemption (as the city now requires the freeport industries come before the board on an annual basis and no longer allow an open ended exemption); at this time we have not heard from the following industries on freeport requests and the board will need to make a determination on them tomorrow as well, for the 2027 tax year:

- D.B.C.
- Cardinal Health
- Vertex
- Fastenal

I believe I have covered everything, please let me know if you have any questions ahead of tomorrow’s meeting. I am sending this to all copied to keep everyone in the loop.

Nicole – please let me know if I missed anything; I will advise you of the board’s actions tomorrow afternoon.

LINDSAY LEONARD KELLUM, CMC

City Clerk, City of Gluckstadt
P.O. Box 2210
Madison, MS 39130
(769) 567-2306
Lindsay.Kellum@gluckstadt.net



From: Randi Jerome <randi.jerome@madison-co.com>
Sent: Tuesday, October 14, 2025 2:50 PM
To: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Cc: Tim Youngblood <youngbld@planning-consultants.com>; Norman Cannady <norman.cannady@madison-co.com>
Subject: RE: Freeport and Industrial Spreadsheets

Lindsay,

Here is a spreadsheet showing the real and personal property parcels within City of Gluckstadt with an industrial exemption for tax year 2025.

There is a tab for the 27-31-101 and 27-31-105 exemptions and a tab for the freeport warehouses. Please note that the County will not have the full scope of what is exempted for the freeport warehouses until those businesses file their reports with the County next spring.

Thank you,
Randi

From: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Sent: Tuesday, October 14, 2025 1:25 PM
To: Randi Jerome <randi.jerome@madison-co.com>
Cc: Tim Youngblood <youngbld@planning-consultants.com>; C.J. Garavelli <cj.garavelli@madison-co.com>
Subject: RE: Freeport and Industrial Spreadsheets

CAUTION! External Content. Please use caution when opening attachments and links. Do not provide your username and password if requested.

Hi Randi,

Following up on this please ma'am, as our meeting is tonight.

Thank you!

LINDSAY LEONARD KELLUM, CMC
City Clerk, City of Gluckstadt
P.O. Box 2210
Madison, MS 39130
(769) 567-2306
Lindsay.Kellum@gluckstadt.net



From: Lindsay Kellum
Sent: Thursday, October 9, 2025 4:08 PM
To: Randi Jerome <randi.jerome@madison-co.com>
Cc: Tim Youngblood <youngbld@planning-consultants.com>
Subject: Freeport and Industrial Spreadsheets

Can you send me the latest number on these please from the tax roll? It is being brought up for discussion by MCEDA and Alderman Powell next Tuesday night.

Thank you!

LINDSAY LEONARD KELLUM, CMC
City Clerk, City of Gluckstadt
P.O. Box 2210
Madison, MS 39130
(769) 567-2306
Lindsay.Kellum@gluckstadt.net



MAYOR
Walter C. Morrison, IV

CITY CLERK
Lindsay Kellum

POLICE CHIEF
Barry Hale

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OFFICE OF THE CITY CLERK

ALDERMEN

Miya Bates

Jayce Powell

Wesley Slay

John Taylor

Lisa Williams

March 4, 2025

Via U.S. Mail

De Beukelaer Corporation
228 Industrial Drive North
Gluckstadt, MS 39110

Dear Sir or Madam:

You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is “for such period of time as the respective governing authority may prescribe[;]” therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025.

The adopted ad valorem tax exemption policy and application for ad valorem tax exemption can be found on the City of Gluckstadt’s website, and the Office of the City Clerk will provide you with an application upon your request. Please email info@gluckstadt.net to request

the adopted policy and application. If you have any questions or need assistance with the application, please contact the Office of the City Clerk at (769) 567-2306, via email at Lindsay.Kellum@gluckstadt.net, or the City Attorney's Office at (601) 957-2600.

Regards,



LINDSAY LEONARD KELLUM
CITY CLERK, CITY OF GLUCKSTADT

cc:

De Beukelaer Corporate Office
Mayor & Board of Aldermen, Gluckstadt
Madison County Tax Assessor's Office

MAYOR

Walter C. Morrison, IV

CITY CLERK

Lindsay Kellum

POLICE CHIEF

Barry Hale

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Miya Bates

Jayce Powell

Wesley Slay

John Taylor

Lisa Williams

March 4, 2025

Via U.S. Mail

Sanhua
195 Industrial Blvd
Gluckstadt, MS 39110

Dear Sir or Madam:

You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is “for such period of time as the respective governing authority may prescribe[;]” therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025.

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Regards,



LINDSAY LEONARD KELLUM
CITY CLERK, CITY OF GLUCKSTADT

cc:

Sanhua Corporate Office
Mayor & Board of Aldermen, Gluckstadt
Madison County Tax Assessor's Office

MAYOR

Walter C. Morrison, IV

CITY CLERK

Lindsay Kellum

POLICE CHIEF

Barry Hale

**MUNICIPAL COURT
CLERK**

Stephanie Burton

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ALDERMEN

Miya Bates

Jayne Powell

Wesley Slay

John Taylor

Lisa Williams

March 4, 2025

Via U.S. Mail

Fastenal
359 Old Jackson Road
Gluckstadt, MS 39110

Dear Sir or Madam:

You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is “for such period of time as the respective governing authority may prescribe[;]” therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025.

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Regards,



LINDSAY LEONARD KELLUM
CITY CLERK, CITY OF GLUCKSTADT

cc:

Fastenal Corporate Office
Mayor & Board of Aldermen, Gluckstadt
Madison County Tax Assessor's Office

MAYOR

Walter C. Morrison, IV

CITY CLERK

Lindsay Kellum

POLICE CHIEF

Barry Hale

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Stephanie Burton

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Miya Bates

Jayce Powell

Wesley Slay

John Taylor

Lisa Williams

March 4, 2025

Via U.S. Mail

Vertex Aerospace
555 Industrial Drive South
Gluckstadt, MS 39110

Dear Sir or Madam:

You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is “for such period of time as the respective governing authority may prescribe[;]” therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025.

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Regards,



LINDSAY LEONARD KELLUM
CITY CLERK, CITY OF GLUCKSTADT

cc:

Vertex Aerospace Corporate Office
Mayor & Board of Aldermen, Gluckstadt
Madison County Tax Assessor's Office

MAYOR
 Walter C. Morrison, IV

CITY CLERK
 Lindsay Kellum

POLICE CHIEF
 Barry Hale

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Jayce Powell

Wesley Slay

John Taylor

Lisa Williams

March 4, 2025

Via U.S. Mail

Cardinal Health
 1240 Gluckstadt Road
 Gluckstadt, MS 39110

Dear Sir or Madam:

You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is “for such period of time as the respective governing authority may prescribe[;]” therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025.

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Regards,



LINDSAY LEONARD KELLUM
CITY CLERK, CITY OF GLUCKSTADT

cc:

Cardinal Health Corporate Office
Mayor & Board of Aldermen, Gluckstadt
Madison County Tax Assessor's Office

MAYOR

Walter C. Morrison, IV

CITY CLERK

Lindsay Kellum

POLICE CHIEF

Barry Hale

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Miya Bates

Jayce Powell

Wesley Slay

John Taylor

Lisa Williams

March 4, 2025

Via U.S. Mail

Hunter Engineering Company
232 Old Jackson Road
Gluckstadt, MS 39110

Dear Sir or Madam:

You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is “for such period of time as the respective governing authority may prescribe[;]” therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025.

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Regards,



LINDSAY LEONARD KELLUM
CITY CLERK, CITY OF GLUCKSTADT

cc:

Hunter Engineering Corporate Office
Mayor & Board of Aldermen, Gluckstadt
Madison County Tax Assessor's Office

MAYOR

Walter C. Morrison, IV

CITY CLERK

Lindsay Kellum

POLICE CHIEF

Barry Hale

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ALDERMEN

Miya Bates

Jayce Powell

Wesley Slay

John Taylor

Lisa Williams

March 4, 2025

Via U.S. Mail

Westlake Chemical
210 Industrial Drive North
Gluckstadt, MS 39110

Dear Sir or Madam:

You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is “for such period of time as the respective governing authority may prescribe[;]” therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025.

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Regards,



LINDSAY LEONARD KELLUM
CITY CLERK, CITY OF GLUCKSTADT

cc:

Westlake Chemical Corporate Office
Mayor & Board of Aldermen, Gluckstadt
Madison County Tax Assessor's Office

* Note: Levi is permanently shared.

MAYOR
 Walter C. Morrison, IV

CITY CLERK
 Lindsay Kellum

POLICE CHIEF
 Barry Hale

MUNICIPAL COURT CLERK
 Stephanie Burton

PLANNING & ZONING ADMIN./BUILDING DEPT.
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OFFICE OF THE CITY CLERK

ALDERMEN

Miya Bates

Jayce Powell

Wesley Slay

John Taylor

Lisa Williams

March 4, 2025

Via U.S. Mail

Levi Strauss
 501 Denim Way
 Canton, MS 39046

Dear Sir or Madam:

You are receiving this letter because your business currently receives a free port warehouse ad valorem tax exemption from the City of Gluckstadt. Pursuant to Mississippi Code Annotated § 27-31-53, the duration of the exemption is “for such period of time as the respective governing authority may prescribe[;]” therefore, the Mayor and Board of Aldermen of the City of Gluckstadt request that you resubmit an application for a free port warehouse ad valorem tax exemption with the City of Gluckstadt for the Mayor and Board of Aldermen to review and consider whether to continue granting a free port exemption to your business. The Mayor and Board of Aldermen require your application to be submitted no later than April 1, 2025.

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the adopted policy and application. If you have any questions or need assistance with the application, please contact the Office of the City Clerk at (769) 567-2306, via email at Lindsay.Kellum@gluckstadt.net, or the City Attorney's Office at (601) 957-2600.

Regards,

LINDSAY LEONARD KELLUM
CITY CLERK, CITY OF GLUCKSTADT

cc:

Levi Strauss Corporate Office
Mayor & Board of Aldermen, Gluckstadt
Madison County Tax Assessor's Office



REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI

Tuesday, April 08, 2025, at 6:00 PM

Minutes

This notice and agenda of the Regular Meeting of the Mayor and Board of Aldermen is hereby given by the undersigned. Said meeting shall be held on Tuesday, April 08, 2025, at 6:00 PM in the Board Room at City Hall, located at 343 Distribution Drive, Gluckstadt, MS 39110.

1. Call Meeting to Order and Roll Call

The Mayor called the April 08, 2025, Regular Meeting of the Mayor and the Board of Aldermen to order. The Mayor presented the Notice of Regular Meeting of the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi acknowledged by all Aldermen. (Exhibit "A").

Board Members Present: Mayor Walter C. Morrison, IV., Alderman John Taylor, Alderwoman Miya Warfield Bates, Alderman Wesley Slay, Alderman Jayce Powell, and Alderwoman Lisa Williams (via telephone).

Staff Members Present: City Clerk Lindsay Kellum, Assistant City Clerk Scott Maugh, Deputy Clerk Chasity Pickett, Public Works Director Chris Buckner, Planning and Zoning Director William Hall, Chief of Police Barry Hale, Grant Administrator Ruth Stogner, Executive Assistant Janet Brooks, City Attorney John Scanlon, and City Attorney Zachary Giddy.

2. Opening Prayer and Pledge of Allegiance

Pastor Brooks opened the meeting with prayer.

Members of Boy Scouts Troop 1 of St. James Episcopal Church and St. Andrews Episcopal Cathedral in Jackson led the Pledge of Allegiance.

No action taken.

3. Presented Items

A) Introduction and Oath of Office of Diamond Bridges, Police Dispatchers (New Hires)

The Chief of Police announced the hiring of Dispatcher, Diamond Bridges and introduced her to the Mayor and Board.

April 08, 2025, Regular Meeting of the Mayor and Board of Aldermen

The Mayor congratulated Ms. Bridges on her hire to the Dispatch Department and welcomed her to the city. The Mayor administered the Oath of Office to Ms. Bridges.

No action taken.

B) Introduction and Oath of Office of Jameria Vaughns, Police Dispatcher (New Hire)

The Chief of Police announced the hiring of Dispatcher, Jameria Vaughns and introduced her to the Mayor and Board.

The Mayor congratulated Mrs. Vaughns on her hire to the Dispatch Department and welcomed her to the city. The Mayor administered the Oath of Office to Mrs. Vaughns.

No action taken.

C) Introduction and Oath of Office of Henri Pinkston, Police Dispatcher (New Hire)

The Chief of Police announced the hiring of Dispatcher, Henri Pinkston and introduced him to the Mayor and Board.

The Mayor congratulated Mr. Pinkston on his hire to the Dispatch Department and welcomed him to the city. The Mayor administered the Oath of Office to Mr. Pinkston

No action taken.

D) Recognition of GHS Boys Basketball Team, 7A State Champions (Alderman Powell)

The Mayor requested a motion to approve the Resolution Recognizing Germantown High School Boys Basketball Team as 7A State Champions (Exhibit "B"). Alderman Powell made a motion to approve the Resolution Recognizing Germantown High School Boys Basketball Team as 7A State Champions, and it was seconded by Alderman Slay.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

E) Gluckstadt Futbol Club (Kevin Lanford)

Mr. Lanford addressed the board regarding the Gluckstadt Futbol Club, a non-profit organization promoting the sport of Futbol in the City of Gluckstadt, and the need to secure practice fields within the city.

No action taken.

F) Recognition of Madison County Alumnae Chapter of Delta Sigma Theta Sorority, Inc. & Request to Hold Public Forum with City Officials & Department Heads, Q&A (Alderwoman Bates)

Alderwoman Bates introduced her sorority sisters, representatives of the Madison County Chapter of Delta Sigma Theta Sorority and recognized their efforts to promote diversity and inclusion within the local community. Alderwoman Bates discussed setting up an informal town hall in the coming

April 08, 2025, Regular Meeting of the Mayor and Board of Aldermen

months to allow members of the community the opportunity to attend and ask questions of department heads, and the board, as well as discuss concerns in an informal setting.

She will work with the City Clerk and members of her sorority to set a date and plan the event.

No action taken.

G) Introduction of Scouts from Troop 1 of St. James Episcopal Church and St. Andrews Episcopal Cathedral in Jackson (John Scanlon, City Attorney)

Mr. Scanlon introduced Scouts from Troop 1 of St. James Episcopal Church and St. Andrews Episcopal Cathedral in Jackson. The scouts were in attendance to earn their citizenship and communications badges.

No action taken.

H) Recognition of April 1st Primary Election Officials (Alderman Taylor)

The Mayor requested a motion to Recognize the April 1st Primary Election Officials (Exhibit "C"). Alderman Taylor made a motion to approve the request to Recognize the April 1st Primary Election Officials, and it was seconded by Alderwoman Bates.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

I) Recognition of Professional Municipal Clerks Week, May 4 - May 10, 2025 (Alderwoman Bates)

The Mayor requested a motion to approve the Resolution Recognizing Professional Municipal Clerks Week, May 4 – May 10, 2025 (Exhibit "D"). Alderwoman Bates made a motion to approve the Resolution Recognizing Professional Municipal Clerks Week, May 4 – May 10, 2025, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

4. Approval of Consent Agenda Items

A) Approval of March 11, 2025, Meeting Minutes

B) Approval of Claims Docket

C) Request for Approval of Training & Travel Reimbursement, Investigating and Tracking Cyber Predators and Online Abuse Material, 04/07-08/25 (Kori Stewart)

D) Request for Approval of Training & Travel Reimbursement, 2025 MACP Summer Educational Conference, - Biloxi-6/17-6/20/2025 (Chief Barry Hale & Asst. Chief Jeremy Slaven).

E) Request to Attend STORM Conference & Approval of Travel Reimbursement, Grant Administrator (May 6-8, 2025, Biloxi, MS)

F) Request to Attend MMBOA 2025 Class on Power Panel Inspections and Payment of Associated Fees

G) Request for Approval for Sergeant Jamal Watkins to Attend The Transitional Leader Class (MLEOTA) & Reimbursement of Related Travel Expenses

H) Request for Approval for Sergeant Jamal Watkins to Attend The First Line Supervision Class (MLEOTA) & Reimbursement of Related Travel Expenses

I) Request For Approval to Designate a 2023 Dodge Durango in Possession of the Gluckstadt Police Department "Unmarked Vehicle"

J) Requesting permission to purchase Four (4) Microsoft Surface Pro 10 Ultra Touch Pads.

K) Request for Approval, Removing Trail Cameras from Fixed Assets

L) Request for Approval, Removing Chainsaw from Fixed Assets

The Mayor requested a motion to approve the consent agenda (Exhibit "E"). Alderman Taylor made a motion to approve the consent agenda, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

5. Monthly Budget Report

A) Monthly Budget Reports

The Mayor presented the monthly budget report(s). (Exhibit "F")

No action taken.

B) Monthly Bank Reconciliations

The Mayor presented the monthly bank reconciliations. (Exhibit "G")

No action taken.

6. New Business

A) Request to Reschedule Regular Monthly Board Meeting, May 13th to Tuesday, May 6th at 6:00 pm Special Called Meeting (Mayor Morrison)

The Mayor requested a motion to approve his request to reschedule the Regular Monthly Board Meeting from Tuesday, May 13, 2025, to Tuesday, May 6, 2025, at 6:00 pm. Alderwoman Bates made a motion to approve the Mayor's request to reschedule the Regular Monthly Board Meeting

from Tuesday, May 13, 2025, to Tuesday, May 6, 2025, at 6:00 pm., and it was seconded by Alderman Slay.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

B) City of Gluckstadt Architectural Design Ordinance

The Mayor requested a motion to adopt the Gluckstadt Architectural Design Ordinance. Alderman Powell made the motion to adopt the Gluckstadt Architectural Design Ordinance, and Alderman Slay seconded the motion.

Voting Yea: Alderman Powell, Alderwoman Williams, Alderwoman Bates, Alderman Slay

Voting Nay: Alderman Taylor

The Mayor declared the motion carried, 4-1.

7. Old Business

A) Discussion of Germanfest 2026 (Alderman Powell)

Alderman Powell and the Mayor addressed the board regarding the status of planning for Gluckstadt Germanfest 2026.

No action taken.

8. Grant Administrator, Grant Status Updates (Ruth Marie Stogner)

A) Grant Status

The Grant Administrator updated the board on general grant administration matters and the status of active grants.

No action taken.

B) Federal Funding Status

The Grant Administrator updated the board on the status of federal grant funding.

No action taken.

C) Mayoral Health Council

Dr. Sheila Spann addressed the board to notify them that May is Tobacco Awareness Month, and the theme is "Unmasking the Appeal," she is requesting assistance promoting this cause from city leaders. The City Clerk agreed to assist Dr. Spann with promoting Tobacco Awareness Month on city social media accounts.

No action taken.

D) Mississippi Main Street Membership Update

The Grant Administrator updated the board on the status of the city's Mississippi Main Street membership and what benefits are provided with the city's selected tier and payment of dues.

No action taken.

9. City Clerk, City Administration Matters (Lindsay Kellum)

A) General Update, City Administration (City Clerk)

The City Clerk updated the board on city administration matters including Primary and General Elections information, and the start of the FY26 budget planning process.

No action taken.

B) Monthly Privilege License Update (Assistant City Clerk)

The Assistant City Clerk provided an update on privilege license collections.

No action taken.

C) April 1st Primary Election, Recap (City Clerk)

The City Clerk updated the board on the outcome of the April 1st Primary Election and the status of planning for the June General Election.

No action taken.

D) Request for Ad Valorem Exemption, Hunter Engineering Company

The Mayor requested a motion to grant the Ad Valorem Exemption request for Hunter Engineering Company, and no member of the Board made a motion.

The Mayor then requested a motion to deny the Ad Valorem Exemption for Hunter Engineering Company. Alderman Taylor made a motion to deny the Ad Valorem Exemption for Hunter Engineering, and it was seconded by Alderman Slay.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

E) Request for Ad Valorem Tax Exemption, Westlake Chemical

The Mayor requested a motion to grant the Ad Valorem Tax Exemption request for Westlake Chemical, and no member of the Board made a motion.

The Mayor then requested a motion to deny the Ad Valorem Exemption for Westlake Chemical. Alderman Taylor made a motion to deny the Ad Valorem Exemption for Westlake Chemical, and it was seconded by Alderman Slay.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

F) Request for Ad Valorem Exemption, Fastenal

The Mayor requested a motion to grant the Ad Valorem Exemption request for Fastenal, and no member of the Board made a motion.

The Mayor then requested a motion to deny the Ad Valorem Exemption for Fastenal. Alderman Taylor made a motion to deny the Ad Valorem Exemption for Fastenal and it was seconded by Alderman Slay.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

G) Request for Ad Valorem Exemption, Sanhua International

The Mayor requested a motion to grant the Ad Valorem Exemption request for Sanhua International, and no member of the Board made a motion.

The Mayor then requested a motion to deny the Ad Valorem Exemption for Sanhua International. Alderman Taylor made a motion to deny the Ad Valorem Exemption for Sanhua International, and it was seconded by Alderman Slay.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

10) Building Official, Planning and Zoning Matters (William Hall)

A) General Update, Planning and Zoning/Building Department

The Planning and Zoning Director updated the board on Planning and Zoning matters.

No action taken.

B) Discussion and Consideration of Germantown Wine and Spirits Conditional Use

The Mayor requested a motion to approve the Application for Conditional Use for Germantown Wine and Spirits. Alderman Taylor made a motion to approve the Application for Conditional Use for Germantown Wine and Spirits, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

C) Discussion and Consideration of Germantown Wine and Spirits Site Plan

The Mayor requested a motion to approve the site plan for Germantown Wine and Spirits. Alderwoman Bates made a motion to approve the site plan for Germantown Wine and Spirits, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

D) Discussion and Consideration of Aguilar Used Car Conditional Use

The Mayor requested a motion to approve Application for Conditional Use for Aguilar Used Cars. A motion was made by Alderman Slay to approve Application for Conditional Use for Aguilar Used Cars, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

12. Police Chief, Police Department Matters (Chief Barry Hale)

A) General Update, Law Enforcement Matters

The Chief of Police updated the board on law enforcement matters.

No action taken.

B) Request to Approve Change Order #5, New Gluckstadt Police Department and Municipal Court (Benchmark Construction)

The Mayor requested a motion to approve Change Order #5 from Benchmark Construction related to the new Police Department and Municipal Court. A motion was made by Alderman Slay to approve Change Order #5 from Benchmark Construction related to the new Police Department and Municipal Court, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

13. Public Works Department (Chris Buckner)

A) Request for Approval, Proposal for Conceptual Design & Opinion of Probable Costs Services Gluckstadt Park

The Mayor requested a motion to approve the Proposal for Conceptual Design & Opinion of Probable Costs Services for Gluckstadt Park. Alderman Powell made a motion to approve the

Proposal for Conceptual Design & Opinion of Probable Costs Services for Gluckstadt Park, and it was seconded by Alderwoman Bates.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

B) Request for Approval, Overlay of American Way, Distribution Drive, Enterprise Drive, Hazelton Cove

The Mayor requested a motion to approve the overlay of American Way, Distribution Drive, Enterprise Drive, and Hazelton Cove. Alderman Slay made a motion to approve the overlay of American Way, Distribution Drive, Enterprise Drive, and Hazelton Cove, and it was seconded by Alderwoman Bates.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

C) Request for Approval, Curb and Gutter Repairs (Bear Creek and Bradshaw Ridge Subdivisions)

The Mayor requested a motion to approve curb and gutter repairs in Bear Creek and Bradshaw Ridge Subdivisions. Alderwoman Bates made a motion to approve curb and gutter repairs in Bear Creek and Bradshaw Ridge Subdivisions, and it was seconded by Alderman Slay.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

D) Request for Approval, Cooperation Agreement with Madison County for Road Improvements

The Mayor requested a motion for approval, Cooperation Agreement with Madison County for Road Improvements (various). Alderman Powell made a motion for approval, Cooperation Agreement with Madison County for Roads Improvements (various), it was seconded by Alderman Slay.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

13. Public Comment

No members of the public signed up to address the board.

No action taken.

14. Closed Session to Determine Need for Executive Session

The Board considered entering closed session to determine whether to go into executive session. The Mayor requested a motion. A motion was made by Alderman Slay to enter into closed session to determine the need for executive session, and it was seconded by Alderwoman Bates. *After calling for and taking a vote, the Mayor declared the motion carried unanimously.*

The Board then considered entering executive session. Alderman Slay made a motion to enter executive session to discuss job performance and personnel matters for the Police Department, and it was seconded by Alderwoman Bates. *After calling for and taking a vote, the Mayor declared the motion carried unanimously.*

The Board entered executive session. A public announcement was made by the City Clerk that the Board had entered executive session to discuss job performance and personnel matters for the Police Department.

A) Request to Accept the Resignation of Part-Time Police Officer Joseph Mullins, Police Department

The Mayor requested a motion to accept the formal resignation of Officer Joseph Mullins. Alderman Slay made a motion to accept the resignation, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

B) Request to Accept the Resignation of Reserve Officer Michael Wilson, Police Department

The Mayor requested a motion to accept the formal resignation of Officer Michael Wilson. Alderman Taylor made a motion to accept the resignation, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The Mayor declared the motion carried.

C) Request to Hire an Individual for Part-time Evidence Clerk/ Bailiff, Police Department

The Mayor requested a motion to hire Dee McLendon for the position of part-time Evidence Clerk/Bailiff in the Police Department, at an hourly rate of \$17.85, not subject to employment benefits such as health insurance and retirement, contingent upon successfully passing all necessary background checks. A motion was made by Alderman Powell to hire Dee McLendon for the position of part-time Evidence Clerk/Bailiff in the Police Department, at an hourly rate of \$17.85, not subject to include employment benefits such as health insurance and retirement, contingent upon successfully passing all necessary background checks, and it was seconded by Alderwoman Bates.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The mayor declared the motion carried.

The mayor then asked for a motion to leave executive session. Alderwoman Bates made a motion to leave executive session and re-enter open session, and it was seconded by Alderman Taylor. After calling for and taking a vote, the Mayor declared the motion carried, unanimously. The Mayor and Board then exited executive session and re-entered open session.

A public announcement was made by the City Clerk that the Board voted to accept the resignations of Officer Joseph Mullings and Officer Michael Wilson, and the board granted the Chief's request to hire Dee McLeondon as Part-time Evidence Clerk/ Bailiff at the rate of \$17.85 an hour, not to include benefits, upon successful completion of all necessary background checks.

15. Adjourn

Alderman Slay made a motion to adjourn, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Taylor, Alderwoman Williams, Alderwoman Bates, Alderman Slay.

The mayor declared the motion carried.



WALTER C. MORRISON, IV
MAYOR

ATTEST:

DATE:



LINDSAY D. KELLUM
CITY CLERK

[Seal]



1. 2018

2. 2019

3. 2020



Ad Valorem Tax Exemption

Application of Tower Automotive Operations USA I, LLC for ad valorem tax exemption for a period of 7 years as authorized by Section 27-31-101, et seq., of the Mississippi Code of 1972, as amended.

- 1. Tower Automotive Operations USA I, LLC files this application for ad valorem tax exemption, and respectfully represents unto this Honorable Board as follows:
 - 2. Applicant, Tower Automotive USA I, LLC, is a [corporation/partnership/LLC] and domiciled in the City of Gluckstadt, Madison County, Mississippi.
 - 3. Applicant is now operating as a (specify product type) Automotive manufacturing/distribution type of industry within the City of Gluckstadt, Madison County, Mississippi, which factory is a bona fide (new expanded) enterprise of public utility within the meaning of Section 27-31-101 et seq., and related Sections of the Mississippi Code of 1972, as amended, and is eligible for the ad valorem tax exemption granted by the above-mentioned section by enumeration, namely (manufacturing distribution).
 - 4. That said enterprise was completed on the day of December, 20 22, within the meaning of the applicable statutes of the State of Mississippi, and therefore, the tax exemption hereby claimed should commence on said date.
 - 5. That said (new expanded) enterprise will provide approximately N/A new jobs with an estimated annual payroll of \$ N/A.
 - 6. That said tax exemption of the tangible property described in "Exhibit A" should be granted for a period of 7 years from said date of completion.
 - 7. That the true value of all property included in the tax exemption is \$ 291,110, as shown in an itemized list attached hereto as "Exhibit A" and made a part hereof.

Date: April 8, 2026

Ad Valorem Tax Exemption

Summary Sheet

New Expansion Years Requested Mfg. Dist.

Request: Real Personal Free Port Warehouse

1. Name of company: Tower Operations USA I, LLC

Address: 440 Church Road, Madison, MS

2. Product: Automotive Sq. Ft:

of Employees prior to request: # of Employees with this request

Total # of Employees

3. Average full-time hourly wage (including benefits): \$ N/A

4. Year applicant began operations (this location):

Capital Investment:	Real:	\$ <u> </u>
	Personal:	\$ <u>291,110</u>
	Total:	\$ <u>291,110</u>

Ad Valorem Tax Exemption

Information Sheet

Type of Ad Valorem Tax Exemption Requested:

- 1. Real Property _____ Property Owner: _____
- 2. Personal Property X Owner/Applicant: Tower Automotive Operations USA I , LLC
- 3. Free Port Warehouse _____ Owner/Applicant: _____

Property Description:

- 1. Property is Leased _____% or Owned X by the job creator?
- 2. Company Name: Tower Automotive Operations USA I, LLC
d/b/a: _____
- 3. Local Mailing Address: 440 Church Road, Madison, MS

- 4. Physical Address: 440 Church Road, Madison, MS

- 5. Local Contact Name & Title: Michele Weil
Telephone Number: 734-397-6300 Email Address: mweil@autokiniton.com
- 6. Secondary Contact Name & Title: _____
Telephone Number: _____ Email Address: _____
- 7. Corporate Headquarters Address: _____
Corporate Contact Name & Title: _____
Telephone Number: _____ Email Address: _____

Workforce:

1. Number of employees in the City of Gluckstadt office where the exemption will apply:

- a) Total number of full-time employees prior to request: _____
- b) Total number of employees added in this request: _____
- c) Total number of full-time employees: _____
- d) Total number of employees residing in Gluckstadt: _____

2. Wages:

- a) Average full-time hourly wage (excluding benefits): \$ _____
Average full-time hourly wage (including benefits): \$ _____
Total number of full-time hourly employees: _____
- b) Average full-time salaried wage (excluding benefits): \$ _____
Average full-time salaried wage (including benefits): \$ _____
Total number of full-time salaried employees: _____
- c) Average part-time hourly wage (excluding benefits): \$ _____
Average part-time hourly wage (including benefits): \$ _____
Total number of part-time hourly employees: _____

3. Do you anticipate hiring seasonal or temporary employees?

Yes _____ No _____

If yes, explain your company's need for seasonal or temporary employees:

4. Within the next two years, what does your company anticipate the level of employment to be:

Full-time salaried _____ Full-time hourly _____

Part-time _____ Seasonal/Temporary _____

5. Does your company offer benefits to all employees? Full-time _____ Part-time _____

6. Estimated annual payroll at the Gluckstadt facility:

\$ _____

Capital Investment:

1. Amount of capital investment for this project:

Real Property Value: \$ _____

Personal Property Value: \$ 291,110 _____

Expansions:

1. Is this an expansion: Yes _____ No X

If this is an expansion, describe the expansion: _____

Local Economy:

1. What purchases of goods or services are made by your company from local vendors or businesses? _____

Transportation:

1. Modes of shipping and receiving used by this facility:

2. Number of daily trucks: Inbound _____ Outbound _____

 Seasonal increase, specify which month(s) _____ and truck number increase _____
3. Local, state, and federal highways most frequently used by this facility:

Company Operations:

1. Locally owned: Yes _____ No _____
2. Type of industry (NAIC Code): _____
3. Product(s) Produced:
 Automotive

4. Product(s) Distributed:
 Automotive

5. Describe any other process carried out by this business:

6. Market area: _____
7. Estimated annual sales, manufacture, or distribution: \$ _____

The applicant company accepts all responsibility for the preparation and filing of the ad valorem tax exemption and free port warehouse applications, respective board presentation, and approval process at both the city and county level, and the annual filing requirements, including free port warehouse reports. The City of Gluckstadt only serves in an advisory role and thus accepts no responsibility in the tax process. The City of Gluckstadt recommends that each applicant company consult and utilize its own legal counsel for the tax exemption application, presentation, approval process, and annual filing requirements.

**Summary by State Class and Acquisition Year with Factors
Declaration of Property Owned and Used by Owner**

Madison County Assessor - Madison - 13137

Assessment Date: 03/01/2026

Assessed - Personal Property

State Class	Year	Reported Cost	Current Value Factor	Current Value	Assessment Rate	Rendered Value	Assessor's Use
10 year Economic Life	2022	241,898.26	0.6573	159,002.83	0.1500	23,850.00	
		241,898.26	0.6573	159,002.83	0.1500	23,850.00	
6 year Economic Life	2022	49,211.55	0.4100	20,176.73	0.1500	3,026.00	
		49,211.55	0.4100	20,176.73	0.1500	3,026.00	
Total		291,109.81	0.6155	179,179.56	0.1500	26,876.00	

Assr Acct #: 13137

Taxpayer's Address:
Tower Automotive Operations USA I, LLC
17757 Woodland Drive
New Boston, MI 48164

Section 4, Item A)

**Declaration of Property Owned and Used by Owner
Sorted By: Owner Class, Acquisition Year, Acquisition Date**

Madison County Assessor - Madison - 13137

Acquisition Date	Owner Class	Description	Reported Cost	Percent Good	Assessed Value
Assessed - Personal Property					
01/01/2022	Machinery & Equipment	Floor Scrubber Advance SC8000	19,500.00	0.580000	1,696.00
02/16/2022	Machinery & Equipment	Containers for Shape material	14,600.00	0.580000	1,270.00
06/30/2022	Machinery & Equipment	MY2023 H6IP ECR 29180 Reinforceme	197,590.00	0.670000	19,858.00
06/30/2022	Machinery & Equipment	MY2023 H6IP Frame Line Adjustments	10,208.26	0.670000	1,026.00
12/02/2022	PCs and Equipment	NetApp SSD Storage Unit	24,216.29	0.410000	1,489.00
12/02/2022	PCs and Equipment	Dell PowerEdge R650XS Servers (2)	15,790.74	0.410000	971.00
12/02/2022	PCs and Equipment	10GBPS Extreme Networks Switch (2)	9,204.52	0.410000	566.00
Totals:			291,109.81	# of assets:	7

Grand Totals:			291,109.81	# of assets:	7
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RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI TO ESTABLISH A POLICY REGARDING AD VALOREM TAX EXEMPTIONS FOR FREE PORT WAREHOUSES AND NEW FACTORIES AND ENTERPRISES

WHEREAS, the City of Gluckstadt is authorized to grant ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises as set forth in Miss. Code Ann. §§ 27-31-51 through 27-31-61 and Miss. Code Ann. §§ 27-31-101 through 27-31-117; and

WHEREAS, it is necessary for the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi to establish a policy and procedures to follow when considering ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises; and

WHEREAS, the Mayor and Board of Aldermen of the City of Gluckstadt hereby establishes and adopts an ad valorem tax exemption for Free Port Warehouses and New Factories and Enterprises policy.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI as follows, to-wit:

Free Port Warehouses and New Factories and Enterprises ad valorem tax exemption policy and procedures.

1. Purpose. To ensure that the Mayor and Board of Aldermen have all of the necessary to information needed to make an informed decision when considering approving ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises.
2. Policy. The Mayor and Board of Aldermen implement the following procedures to be followed when considering approving ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises:
 - a. Application and Summary Information Sheet. Each person or entity seeking an exemption from ad valorem taxation must complete the Ad Valorem Tax Exemption Application and the Summary and Information Sheet before the Mayor and Board of Aldermen will consider approving the requested exemption.
 - b. Applicant Representation. Applicants (or a designated representative) for ad valorem tax exemptions shall be present at meetings of the Mayor and Board of Aldermen when their request for ad valorem tax exemption is to be reviewed, or no action will be taken by the Mayor and Board of Aldermen.
3. Procedures. The applicant accepts all responsibility for the preparation and filing of the ad valorem tax exemption and free port warehouse applications, respective board presentation, and approval process at both the city and county level, and the annual filing requirements, including free port warehouse reports. The City of Gluckstadt only serves in an advisory role and thus accepts no responsibility in the tax process. The City of Gluckstadt recommends that each applicant consult and utilize its own legal

counsel for the tax exemption application, presentation, approval process, and annual filing requirements.

SO RESOLVED THIS THE 13 day of February, 2024.

CITY OF GLUCKSTADT, MISSISSIPPI

BY: Walter Morrison
WALTER C. MORRISON, IV
MAYOR

ATTEST

Lindsay Kelum
LINDSAY KELUM
CITY CLERK



Ad Valorem Tax Exemption

Tower Automotive Operations USA I, LLC

Application of _____ for ad valorem tax exemption for a

period of 9 years as authorized by Section 27-31-101, et seq., of the Mississippi Code of 1972, as amended.

Tower Automotive Operations USA I, LLC

1. _____ files this application for ad valorem tax exemption, and

respectfully represents unto this Honorable Board as follows:

Tower Automotive Operations USA I, LLC

2. Applicant, _____, is a [corporation/partnership/LLC] and domiciled in the City of Gluckstadt, Madison County, Mississippi.

3. Applicant is now operating as a (specify product type) Automotive Components manufacturing/distribution type of industry within the City of Gluckstadt, Madison County, Mississippi, which factory is a bona fide (new X expanded _____) enterprise of public utility within the meaning of Section 27-31-101 et seq., and related Sections of the Mississippi Code of 1972, as amended, and is eligible for the ad valorem tax exemption granted by the above-mentioned section by enumeration, namely (manufacturing X distribution _____).

4. That said enterprise was completed on the 31 day of December, 2024, within the meaning of the applicable statutes of the State of Mississippi, and therefore, the tax exemption hereby claimed should commence on said date.

5. That said (new X expanded _____) enterprise will provide approximately N/A new jobs with an estimated annual payroll of \$ N/A.

6. That said tax exemption of the tangible property described in "Exhibit A" should be granted for a period of 9 years from said date of completion.

7. That the true value of all property included in the tax exemption is \$ 68,962, as shown in an itemized list attached hereto as "Exhibit A" and made a part hereof.

WHEREFORE, Applicant prays that this Board enter a finding that applicant's factory is in fact a (new X expanded) enterprise of public utility, and that the same was completed on the 31 day of December, 2024, within the meaning of the applicable laws of Mississippi; and

That applicant be granted an exemption from ad valorem taxation, as provided by law, for a period of 9 years beginning on the 1 day of January, 2026, upon all of the tangible property described in "Exhibit A" attached hereto and made a part hereof, used in, or necessary to the operation of the applicant's facility in the City of Gluckstadt, Madison County, Mississippi; and

That this Board approve this application by a resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation for a period of 9 years and forward an original of this application and a certified transcript of such approval to the Mississippi Department of Revenue and upon approval of such application by the Mississippi Department of Revenue and certification of its approval, the Board will enter a final order on its minutes granting the ad valorem tax exemption herein prayed.

Respectfully submitted, this 8 day of April, 2026.

Tower Automotive Operations USA I, LLC
Applicant

BY: 
Scott Kehoe, Chief Financial Officer
Print Name & Title

Attest

Ad Valorem Tax Exemption

Information Sheet

Type of Ad Valorem Tax Exemption Requested:

- 1. Real Property _____ Property Owner: _____
- 2. Personal Property X Owner/Applicant: Tower Automotive Operations USA I, LLC
- 3. Free Port Warehouse _____ Owner/Applicant: _____

Property Description:

- 1. Property is Leased _____% or Owned X by the job creator?
- 2. Company Name: Tower Automotive Operations uSA I, LLC
d/b/a: _____
- 3. Local Mailing Address: 440 Church Road, Madison, MS

- 4. Physical Address: 440 Church Road, Madison, MS

- 5. Local Contact Name & Title: Michele Weil
Telephone Number: 734-397-6300 Email Address: mweil@autokinton.com
- 6. Secondary Contact Name & Title: _____
Telephone Number: _____ Email Address: _____
- 7. Corporate Headquarters Address: _____
Corporate Contact Name & Title: _____
Telephone Number: _____ Email Address: _____

Workforce:

1. Number of employees in the City of Gluckstadt office where the exemption will apply:

- a) Total number of full-time employees prior to request: _____
- b) Total number of employees added in this request: _____
- c) Total number of full-time employees: _____
- d) Total number of employees residing in Gluckstadt: _____

2. Wages:

- a) Average full-time hourly wage (excluding benefits): \$ _____
Average full-time hourly wage (including benefits): \$ _____
Total number of full-time hourly employees: _____
- b) Average full-time salaried wage (excluding benefits): \$ _____
Average full-time salaried wage (including benefits): \$ _____
Total number of full-time salaried employees: _____
- c) Average part-time hourly wage (excluding benefits): \$ _____
Average part-time hourly wage (including benefits): \$ _____
Total number of part-time hourly employees: _____

3. Do you anticipate hiring seasonal or temporary employees?

Yes _____ No _____

If yes, explain your company's need for seasonal or temporary employees:

4. Within the next two years, what does your company anticipate the level of employment to be:

Full-time salaried _____ Full-time hourly _____

Part-time _____ Seasonal/Temporary _____

5. Does your company offer benefits to all employees? Full-time _____ Part-time _____

6. Estimated annual payroll at the Gluckstadt facility:

\$ _____

Capital Investment:

1. Amount of capital investment for this project:

Real Property Value: \$ _____

Personal Property Value: \$ 68,692 _____

Expansions:

1. Is this an expansion: Yes _____ No X

If this is an expansion, describe the expansion: _____

Local Economy:

1. What purchases of goods or services are made by your company from local vendors or businesses? _____

Transportation:

1. Modes of shipping and receiving used by this facility:

2. Number of daily trucks: Inbound _____ Outbound _____

Seasonal increase, specify which month(s) _____ and truck number increase _____
3. Local, state, and federal highways most frequently used by this facility:

Company Operations:

1. Locally owned: Yes _____ No _____
2. Type of industry (NAIC Code): _____
3. Product(s) Produced:
 Automotive Components

4. Product(s) Distributed:
 Automotive Components

5. Describe any other process carried out by this business:

6. Market area: _____
7. Estimated annual sales, manufacture, or distribution: \$ _____

The applicant company accepts all responsibility for the preparation and filing of the ad valorem tax exemption and free port warehouse applications, respective board presentation, and approval process at both the city and county level, and the annual filing requirements, including free port warehouse reports. The City of Gluckstadt only serves in an advisory role and thus accepts no responsibility in the tax process. The City of Gluckstadt recommends that each applicant company consult and utilize its own legal counsel for the tax exemption application, presentation, approval process, and annual filing requirements.

**Summary by State Class and Acquisition Year with Factors
Declaration of Property Owned and Used by Owner**

Madison County Assessor - Madison - 14108

Assessment Date: 03/01/2026

Assessed - Personal Property

State Class	Year	Reported Cost	Current Value Factor	Current Value	Assessment Rate	Rendered Value	Assessor's Use
10 year Economic Life	2024	32,914.04	0.8400	27,647.79	0.1500	4,147.00	
		32,914.04	0.8400	27,647.79	0.1500	4,147.00	
6 year Economic Life	2024	6,262.45	0.5700	3,569.60	0.1499	535.00	
		6,262.45	0.5700	3,569.60	0.1499	535.00	
Leasehold Improvements	2024	29,786.00	0.8400	25,020.24	0.1500	3,753.00	
		29,786.00	0.8400	25,020.24	0.1500	3,753.00	
Total		68,962.49	0.8155	56,237.63	0.1500	8,435.00	

Assr Acct #: 14108

Taxpayer's Address:
Tower Automotive Operations USA I, LLC
17757 Woodland Drive
New Boston, MI 48164

Section 4, Item A)

Active Property List
 Declaration of Property Owned and Used by Owner
 Sorted By: Owner Class, Acquisition Year, Acquisition Date

Madison County Assessor - Madison - 14108

Acquisition Date	Owner Class	Description	Reported Cost	Percent Good	Assessed Value
Assessed - Personal Property					
05/31/2024	Leasehold Improvements (Reportable)	HVAC Unit	29,786.00	0.840000	3,753.00
04/15/2024	Machinery & Equipment	Floor Sweeper S16	32,914.04	0.840000	4,147.00
01/01/2024	PCs and Equipment	Wireless Access Points	6,262.45	0.570000	535.00
Totals:			68,962.49	# of assets:	8,435.00
				3	
Grand Totals:			68,962.49	# of assets:	8,435.00
				3	

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI TO ESTABLISH A POLICY REGARDING AD VALOREM TAX EXEMPTIONS FOR FREE PORT WAREHOUSES AND NEW FACTORIES AND ENTERPRISES

WHEREAS, the City of Gluckstadt is authorized to grant ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises as set forth in Miss. Code Ann. §§ 27-31-51 through 27-31-61 and Miss. Code Ann. §§ 27-31-101 through 27-31-117; and

WHEREAS, it is necessary for the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi to establish a policy and procedures to follow when considering ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises; and

WHEREAS, the Mayor and Board of Aldermen of the City of Gluckstadt hereby establishes and adopts an ad valorem tax exemption for Free Port Warehouses and New Factories and Enterprises policy.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI as follows, to-wit:

Free Port Warehouses and New Factories and Enterprises ad valorem tax exemption policy and procedures.

1. Purpose. To ensure that the Mayor and Board of Aldermen have all of the necessary to information needed to make an informed decision when considering approving ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises.
2. Policy. The Mayor and Board of Aldermen implement the following procedures to be followed when considering approving ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises:
 - a. Application and Summary Information Sheet. Each person or entity seeking an exemption from ad valorem taxation must complete the Ad Valorem Tax Exemption Application and the Summary and Information Sheet before the Mayor and Board of Aldermen will consider approving the requested exemption.
 - b. Applicant Representation. Applicants (or a designated representative) for ad valorem tax exemptions shall be present at meetings of the Mayor and Board of Aldermen when their request for ad valorem tax exemption is to be reviewed, or no action will be taken by the Mayor and Board of Aldermen.
3. Procedures. The applicant accepts all responsibility for the preparation and filing of the ad valorem tax exemption and free port warehouse applications, respective board presentation, and approval process at both the city and county level, and the annual filing requirements, including free port warehouse reports. The City of Gluckstadt only serves in an advisory role and thus accepts no responsibility in the tax process. The City of Gluckstadt recommends that each applicant consult and utilize its own legal

counsel for the tax exemption application, presentation, approval process, and annual filing requirements.

SO RESOLVED THIS THE 13 day of February, 2024.

CITY OF GLUCKSTADT, MISSISSIPPI

BY: Walter Morrison
WALTER C. MORRISON, IV
MAYOR

ATTEST

Lindsay Kelum
LINDSAY KELUM
CITY CLERK



Ad Valorem Tax Exemption

Application of Tower Automotive Operations USA I, LLC for ad valorem tax exemption for a period of 10 years as authorized by Section 27-31-101, et seq., of the Mississippi Code of 1972, as amended.

1. Tower Automotive Operations USA I, LLC files this application for ad valorem tax exemption, and respectfully represents unto this Honorable Board as follows:
2. Applicant, Tower Automotive Operations USA I, LLC, is a [corporation/partnership/LLC] and domiciled in the City of Gluckstadt, Madison County, Mississippi.
3. Applicant is now operating as a (specify product type) Automotive manufacturing/distribution type of industry within the City of Gluckstadt, Madison County, Mississippi, which factory is a bona fide (new expanded) enterprise of public utility within the meaning of Section 27-31-101 et seq., and related Sections of the Mississippi Code of 1972, as amended, and is eligible for the ad valorem tax exemption granted by the above-mentioned section by enumeration, namely (manufacturing distribution).
4. That said enterprise was completed on the 31 day of December, 2025, within the meaning of the applicable statutes of the State of Mississippi, and therefore, the tax exemption hereby claimed should commence on said date.
5. That said (new expanded) enterprise will provide approximately N/A new jobs with an estimated annual payroll of \$ N/A.
6. That said tax exemption of the tangible property described in "Exhibit A" should be granted for a period of 10 years from said date of completion.
7. That the true value of all property included in the tax exemption is \$ 269,446, as shown in an itemized list attached hereto as "Exhibit A" and made a part hereof.

WHEREFORE, Applicant prays that this Board enter a finding that applicant’s factory is in fact a (new X expanded) enterprise of public utility, and that the same was completed on the 31 day of December , 20 25 , within the meaning of the applicable laws of Mississippi; and


That applicant be granted an exemption from ad valorem taxation, as provided by law, for a period of 10 years beginning on the 1 day of Januray , 20 26 , upon all of the tangible property described in “Exhibit A” attached hereto and made a part hereof, used in, or necessary to the operation of the applicant’s facility in the City of Gluckstadt, Madison County, Mississippi; and

That this Board approve this application by a resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation for a period of 10 years and forward an original of this application and a certified transcript of such approval to the Mississippi Department of Revenue and upon approval of such application by the Mississippi Department of Revenue and certification of its approval, the Board will enter a final order on its minutes granting the ad valorem tax exemption herein prayed.

Respectfully submitted, this 8 day of April , 20 26 .

Tower Automotive Operations USA I, LLC

Applicant

BY: 

Scott Kehoe, Chief Financial Officer

Print Name & Title

Attest

Date: April 8, 2026

Ad Valorem Tax Exemption

Summary Sheet

New Expansion Years Requested Mfg. Dist.

Request: Real Personal Free Port Warehouse

1. Name of company: Tower Automotive Operations USA I, LLC

Address: 440 Church Road, Madison, MS

2. Product: Automotive Sq. Ft: N/A

of Employees prior to request: N/A # of Employees with this request N/A

Total # of Employees N/A

3. Average full-time hourly wage (including benefits): \$ N/A

4. Year applicant began operations (this location): _____

Capital Investment:	Real:	\$ _____
	Personal:	\$ <u>269,446</u>
	Total:	\$ <u>269,446</u>

Ad Valorem Tax Exemption

Information Sheet

Type of Ad Valorem Tax Exemption Requested:

- 1. Real Property _____ Property Owner: _____
- 2. Personal Property X Owner/Applicant: Tower Automotive Operations USA I, LLC
- 3. Free Port Warehouse _____ Owner/Applicant: _____

Property Description:

- 1. Property is Leased _____% or Owned X by the job creator?
- 2. Company Name: Tower Automotive Operations USA I, LLC
d/b/a: _____
- 3. Local Mailing Address: 440 Church Road, Madison, mS

- 4. Physical Address: 440 Church Road, Madison, MS

- 5. Local Contact Name & Title: Michele Weil
Telephone Number: 734-397-6300 Email Address: mweil@autokinton.com
- 6. Secondary Contact Name & Title: _____
Telephone Number: _____ Email Address: _____
- 7. Corporate Headquarters Address: _____
Corporate Contact Name & Title: _____
Telephone Number: _____ Email Address: _____

Workforce:

1. Number of employees in the City of Gluckstadt office where the exemption will apply:

- a) Total number of full-time employees prior to request: _____
- b) Total number of employees added in this request: _____
- c) Total number of full-time employees: _____
- d) Total number of employees residing in Gluckstadt: _____

2. Wages:

- a) Average full-time hourly wage (excluding benefits): \$ _____
Average full-time hourly wage (including benefits): \$ _____
Total number of full-time hourly employees: _____
- b) Average full-time salaried wage (excluding benefits): \$ _____
Average full-time salaried wage (including benefits): \$ _____
Total number of full-time salaried employees: _____
- c) Average part-time hourly wage (excluding benefits): \$ _____
Average part-time hourly wage (including benefits): \$ _____
Total number of part-time hourly employees: _____

3. Do you anticipate hiring seasonal or temporary employees?

Yes _____ No _____

If yes, explain your company's need for seasonal or temporary employees:

4. Within the next two years, what does your company anticipate the level of employment to be:

Full-time salaried _____ Full-time hourly _____

Part-time _____ Seasonal/Temporary _____

5. Does your company offer benefits to all employees? Full-time _____ Part-time _____

6. Estimated annual payroll at the Gluckstadt facility:

\$ _____

Capital Investment:

1. Amount of capital investment for this project:

Real Property Value: \$ _____

Personal Property Value: \$ 269,446 _____

Expansions:

1. Is this an expansion: Yes _____ No X

If this is an expansion, describe the expansion: _____

Local Economy:

1. What purchases of goods or services are made by your company from local vendors or businesses? _____

Transportation:

1. Modes of shipping and receiving used by this facility:

2. Number of daily trucks: Inbound _____ Outbound _____

Seasonal increase, specify which month(s) _____ and truck number increase _____
3. Local, state, and federal highways most frequently used by this facility:

Company Operations:

1. Locally owned: Yes _____ No _____
2. Type of industry (NAIC Code): _____
3. Product(s) Produced:
 Automotive

4. Product(s) Distributed:
 Automotive

5. Describe any other process carried out by this business:

6. Market area: _____
7. Estimated annual sales, manufacture, or distribution: \$ _____

The applicant company accepts all responsibility for the preparation and filing of the ad valorem tax exemption and free port warehouse applications, respective board presentation, and approval process at both the city and county level, and the annual filing requirements, including free port warehouse reports. The City of Gluckstadt only serves in an advisory role and thus accepts no responsibility in the tax process. The City of Gluckstadt recommends that each applicant company consult and utilize its own legal counsel for the tax exemption application, presentation, approval process, and annual filing requirements.

EXHIBIT A

**Summary by State Class and Acquisition Year with Factors
Declaration of Property Owned and Used by Owner**

Madison County Assessor - Madison - 2026 - New Madison

Assessment Date: 03/01/2026

Assessed - Personal Property

State Class	Year	Reported Cost	Current Value Factor	Current Value	Assessment Rate	Rendered Value	Assessor's Use
10 year Economic Life	2025	16,000.00	0.9200	14,720.00	0.1500	2,208.00	
		16,000.00	0.9200	14,720.00	0.1500	2,208.00	
Leasehold Improvements	2025	253,446.00	0.9200	233,170.32	0.1500	34,976.00	
		253,446.00	0.9200	233,170.32	0.1500	34,976.00	
Total		269,446.00	0.9200	247,890.32	0.1500	37,184.00	

Assr Acct #: 2026 - New Madison

Taxpayer's Address:
Tower Automotive Operations USA I, LLC
17757 Woodland Drive
New Boston, MI 48164

Section 4, Item A)

**Declaration of Property Owned and Used by Owner
Sorted By: Owner Class, Acquisition Year, Acquisition Date**

Madison County Assessor - Madison - 2026 - New Madison

Acquisition Date	Owner Class	Description	Reported Cost	Percent Good	Assessed Value
Assessed - Personal Property					
08/01/2025	Leasehold Improvements (Reportable)	Access Control Badge System	32,852.00	0.920000	4,534.00
08/01/2025	Leasehold Improvements (Reportable)	QW Encapsulation	185,000.00	0.920000	25,530.00
10/10/2025	Leasehold Improvements (Reportable)	Cameras	35,594.00	0.920000	4,912.00
03/17/2025	Machinery & Equipment	Stock Chaser with 4-Step Ladder	8,000.00	0.920000	1,104.00
03/17/2025	Machinery & Equipment	Stock Chaser with 4-Step Ladder	8,000.00	0.920000	1,104.00
Totals:			269,446.00	# of assets:	37,184.00
				5	
Grand Totals:			269,446.00	# of assets:	37,184.00
				5	

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI TO ESTABLISH A POLICY REGARDING AD VALOREM TAX EXEMPTIONS FOR FREE PORT WAREHOUSES AND NEW FACTORIES AND ENTERPRISES

WHEREAS, the City of Gluckstadt is authorized to grant ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises as set forth in Miss. Code Ann. §§ 27-31-51 through 27-31-61 and Miss. Code Ann. §§ 27-31-101 through 27-31-117; and

WHEREAS, it is necessary for the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi to establish a policy and procedures to follow when considering ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises; and

WHEREAS, the Mayor and Board of Aldermen of the City of Gluckstadt hereby establishes and adopts an ad valorem tax exemption for Free Port Warehouses and New Factories and Enterprises policy.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI as follows, to-wit:

Free Port Warehouses and New Factories and Enterprises ad valorem tax exemption policy and procedures.

1. Purpose. To ensure that the Mayor and Board of Aldermen have all of the necessary to information needed to make an informed decision when considering approving ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises.
2. Policy. The Mayor and Board of Aldermen implement the following procedures to be followed when considering approving ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises:
 - a. Application and Summary Information Sheet. Each person or entity seeking an exemption from ad valorem taxation must complete the Ad Valorem Tax Exemption Application and the Summary and Information Sheet before the Mayor and Board of Aldermen will consider approving the requested exemption.
 - b. Applicant Representation. Applicants (or a designated representative) for ad valorem tax exemptions shall be present at meetings of the Mayor and Board of Aldermen when their request for ad valorem tax exemption is to be reviewed, or no action will be taken by the Mayor and Board of Aldermen.
3. Procedures. The applicant accepts all responsibility for the preparation and filing of the ad valorem tax exemption and free port warehouse applications, respective board presentation, and approval process at both the city and county level, and the annual filing requirements, including free port warehouse reports. The City of Gluckstadt only serves in an advisory role and thus accepts no responsibility in the tax process. The City of Gluckstadt recommends that each applicant consult and utilize its own legal

counsel for the tax exemption application, presentation, approval process, and annual filing requirements.

SO RESOLVED THIS THE 13 day of February, 2024.

CITY OF GLUCKSTADT, MISSISSIPPI

BY: Walter Morrison
WALTER C. MORRISON, IV
MAYOR

ATTEST

Lindsay Kellum
LINDSAY KELIUM
CITY CLERK



Ad Valorem Tax Exemption

Tower Automotive Operations USA I, LLC

Application of _____ for ad valorem tax exemption for a

period of 8 years as authorized by Section 27-31-101, et seq., of the Mississippi Code of 1972, as amended.

Tower Automotive Operations USA I, LLC

1. _____ files this application for ad valorem tax exemption, and

respectfully represents unto this Honorable Board as follows:

Tower Automotive Operations USA I, LLC

2. Applicant, _____, is a [corporation/partnership/LLC] and domiciled in the City of Gluckstadt, Madison County, Mississippi.

3. Applicant is now operating as a (specify product type) Automotive Components manufacturing/distribution type of industry within the City of Gluckstadt, Madison County, Mississippi, which factory is a bona fide (new expanded) enterprise of public utility within the meaning of Section 27-31-101 et seq., and related Sections of the Mississippi Code of 1972, as amended, and is eligible for the ad valorem tax exemption granted by the above-mentioned section by enumeration, namely (manufacturing X distribution).

4. That said enterprise was completed on the 31 day of December, 2023, within the meaning of the applicable statutes of the State of Mississippi, and therefore, the tax exemption hereby claimed should commence on said date.

5. That said (new X expanded) enterprise will provide approximately N/A new jobs with an estimated annual payroll of \$ N/A.

6. That said tax exemption of the tangible property described in "Exhibit A" should be granted for a period of 8 years from said date of completion.

7. That the true value of all property included in the tax exemption is \$ 153,348, as shown in an itemized list attached hereto as "Exhibit A" and made a part hereof.

WHEREFORE, Applicant prays that this Board enter a finding that applicant's factory is in fact a (new X expanded) enterprise of public utility, and that the same was completed on the day of , 20 23, within the meaning of the applicable laws of Mississippi; and

That applicant be granted an exemption from ad valorem taxation, as provided by law, for a period of 8 years beginning on the day of January, 20 26, upon all of the tangible property described in "Exhibit A" attached hereto and made a part hereof, used in, or necessary to the operation of the applicant's facility in the City of Gluckstadt, Madison County, Mississippi; and

That this Board approve this application by a resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation for a period of 8 years and forward an original of this application and a certified transcript of such approval to the Mississippi Department of Revenue and upon approval of such application by the Mississippi Department of Revenue and certification of its approval, the Board will enter a final order on its minutes granting the ad valorem tax exemption herein prayed.

Respectfully submitted, this 8 day of April, 20 26.

Tower Automotive Operations USA I, LLC
Applicant

BY: 
Scott Kehoe, Chief Financial Officer
Print Name & Title

Attest

Date: April 8, 2026

Ad Valorem Tax Exemption

Summary Sheet

New Expansion Years Requested Mfg. Dist.

Request: Real Personal Free Port Warehouse

1. Name of company: Tower Automotive Operations USA I , LLC

Address: 440 Church Road, Madison, MS

2. Product: Automotive Components Sq. Ft: N/A

of Employees prior to request: # of Employees with this request

Total # of Employees

3. Average full-time hourly wage (including benefits): \$ N/A

4. Year applicant began operations (this location):

Capital Investment:	Real:	\$ <u>153,348</u>
	Personal:	\$ <u> </u>
	Total:	\$ <u>153,348</u>

Ad Valorem Tax Exemption

Information Sheet

Type of Ad Valorem Tax Exemption Requested:

- 1. Real Property _____ Property Owner: _____
- 2. Personal Property X Owner/Applicant: Tower Automotive Operations USA I, LLC
- 3. Free Port Warehouse _____ Owner/Applicant: _____

Property Description:

- 1. Property is Leased _____% or Owned X by the job creator?
- 2. Company Name: Tower Automotive Operations USA I, LLC
d/b/a: _____
- 3. Local Mailing Address: 440 Church Road, Madison, MS

- 4. Physical Address: 440 Church Road, Madison, MS

- 5. Local Contact Name & Title: Michele Weil
Telephone Number: 734-397-6300 Email Address: mweil@autokiniton.com
- 6. Secondary Contact Name & Title: _____
Telephone Number: _____ Email Address: _____
- 7. Corporate Headquarters Address: _____
Corporate Contact Name & Title: _____
Telephone Number: _____ Email Address: _____

Workforce:

1. Number of employees in the City of Gluckstadt office where the exemption will apply:

- a) Total number of full-time employees prior to request: _____
- b) Total number of employees added in this request: _____
- c) Total number of full-time employees: _____
- d) Total number of employees residing in Gluckstadt: _____

2. Wages:

- a) Average full-time hourly wage (excluding benefits): \$ _____
Average full-time hourly wage (including benefits): \$ _____
Total number of full-time hourly employees: _____
- b) Average full-time salaried wage (excluding benefits): \$ _____
Average full-time salaried wage (including benefits): \$ _____
Total number of full-time salaried employees: _____
- c) Average part-time hourly wage (excluding benefits): \$ _____
Average part-time hourly wage (including benefits): \$ _____
Total number of part-time hourly employees: _____

3. Do you anticipate hiring seasonal or temporary employees?

Yes _____ No _____

If yes, explain your company's need for seasonal or temporary employees:

4. Within the next two years, what does your company anticipate the level of employment to be:

Full-time salaried _____ Full-time hourly _____

Part-time _____ Seasonal/Temporary _____

5. Does your company offer benefits to all employees? Full-time _____ Part-time _____

6. Estimated annual payroll at the Gluckstadt facility:

\$ _____

Capital Investment:

1. Amount of capital investment for this project:

Real Property Value: \$ _____

Personal Property Value: \$ _____

Expansions:

1. Is this an expansion: Yes _____ No X

If this is an expansion, describe the expansion: _____

Local Economy:

1. What purchases of goods or services are made by your company from local vendors or businesses? _____

Transportation:

1. Modes of shipping and receiving used by this facility:

2. Number of daily trucks: Inbound _____ Outbound _____

Seasonal increase, specify which month(s) _____ and truck number increase _____
3. Local, state, and federal highways most frequently used by this facility:

Company Operations:

1. Locally owned: Yes _____ No _____
2. Type of industry (NAIC Code): _____
3. Product(s) Produced:
 Automotive Components

4. Product(s) Distributed:
 Automotive Components

5. Describe any other process carried out by this business:

6. Market area: _____
7. Estimated annual sales, manufacture, or distribution: \$ _____

The applicant company accepts all responsibility for the preparation and filing of the ad valorem tax exemption and free port warehouse applications, respective board presentation, and approval process at both the city and county level, and the annual filing requirements, including free port warehouse reports. The City of Gluckstadt only serves in an advisory role and thus accepts no responsibility in the tax process. The City of Gluckstadt recommends that each applicant company consult and utilize its own legal counsel for the tax exemption application, presentation, approval process, and annual filing requirements.

**Summary by State Class and Acquisition Year with Factors
Declaration of Property Owned and Used by Owner**

Madison County Assessor - Madison - 13412

Assessment Date: 03/01/2026

Assessed - Personal Property

State Class	Year	Reported Cost	Current Value Factor	Current Value	Assessment Rate	Rendered Value	Assessor's Use
10 year Economic Life	2023	153,347.85	0.7600	116,544.35	0.1500	17,480.00	
		153,347.85	0.7600	116,544.35	0.1500	17,480.00	
Total		153,347.85	0.7600	116,544.35	0.1500	17,480.00	

Assr Acct #: 13412

Taxpayer's Address:
Tower Automotive Operations USA I, LLC
17757 Woodland Drive
New Boston, MI 48164

Section 4, Item A)

**Declaration of Property Owned and Used by Owner
Sorted By: Owner Class, Acquisition Year, Acquisition Date**

Madison County Assessor - Madison - 13412

Acquisition Date	Owner Class	Description	Reported Cost	Percent Good	Assessed Value
Assessed - Personal Property					
03/31/2023	Machinery & Equipment	SD1 - Tugger (JH)	4,768.07	0.760000	544.00
03/31/2023	Machinery & Equipment	TG2 - Tugger (JH)	4,768.07	0.760000	544.00
03/31/2023	Machinery & Equipment	TG1 - Fork Lift Truck (JH)	8,985.74	0.760000	1,024.00
03/31/2023	Machinery & Equipment	RC4 - Fork Lift Truck (CAT)	6,659.53	0.760000	759.00
03/31/2023	Machinery & Equipment	RC3 - Fork Lift Truck (CAT)	6,659.53	0.760000	759.00
03/31/2023	Machinery & Equipment	RC2 - Fork Lift Truck (CAT)	6,659.53	0.760000	759.00
03/31/2023	Machinery & Equipment	RC1 - Fork Lift Truck (CAT)	6,659.53	0.760000	759.00
07/13/2023	Machinery & Equipment	TG1 - Fork Lift Truck (JH)	13,059.32	0.760000	1,489.00
07/13/2023	Machinery & Equipment	RC4 - Fork Lift Truck (CAT)	10,240.17	0.760000	1,167.00
07/13/2023	Machinery & Equipment	RC3 - Fork Lift Truck (CAT)	10,240.17	0.760000	1,167.00
07/13/2023	Machinery & Equipment	RC2 - Fork Lift Truck (CAT)	10,240.17	0.760000	1,167.00
07/13/2023	Machinery & Equipment	RC1 - Fork Lift Truck (CAT)	10,240.17	0.760000	1,167.00
07/31/2023	Machinery & Equipment	Stretch Wrap Machine	11,427.85	0.760000	1,303.00
12/12/2023	Machinery & Equipment	Rust Removal / Paris Basket and Fibregla	8,580.00	0.760000	978.00
12/18/2023	Machinery & Equipment	Auto Continuum Welder	17,080.00	0.760000	1,947.00
12/18/2023	Machinery & Equipment	Auto Continuum Welder	17,080.00	0.760000	1,947.00
			153,347.85		17,480.00
Totals:				# of assets:	16
Grand Totals:			153,347.85	# of assets:	16

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI TO ESTABLISH A POLICY REGARDING AD VALOREM TAX EXEMPTIONS FOR FREE PORT WAREHOUSES AND NEW FACTORIES AND ENTERPRISES

WHEREAS, the City of Gluckstadt is authorized to grant ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises as set forth in Miss. Code Ann. §§ 27-31-51 through 27-31-61 and Miss. Code Ann. §§ 27-31-101 through 27-31-117; and

WHEREAS, it is necessary for the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi to establish a policy and procedures to follow when considering ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises; and

WHEREAS, the Mayor and Board of Aldermen of the City of Gluckstadt hereby establishes and adopts an ad valorem tax exemption for Free Port Warehouses and New Factories and Enterprises policy.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI as follows, to-wit:

Free Port Warehouses and New Factories and Enterprises ad valorem tax exemption policy and procedures.

1. Purpose. To ensure that the Mayor and Board of Aldermen have all of the necessary to information needed to make an informed decision when considering approving ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises.
2. Policy. The Mayor and Board of Aldermen implement the following procedures to be followed when considering approving ad valorem tax exemptions for Free Port Warehouses and New Factories and Enterprises:
 - a. Application and Summary Information Sheet. Each person or entity seeking an exemption from ad valorem taxation must complete the Ad Valorem Tax Exemption Application and the Summary and Information Sheet before the Mayor and Board of Aldermen will consider approving the requested exemption.
 - b. Applicant Representation. Applicants (or a designated representative) for ad valorem tax exemptions shall be present at meetings of the Mayor and Board of Aldermen when their request for ad valorem tax exemption is to be reviewed, or no action will be taken by the Mayor and Board of Aldermen.
3. Procedures. The applicant accepts all responsibility for the preparation and filing of the ad valorem tax exemption and free port warehouse applications, respective board presentation, and approval process at both the city and county level, and the annual filing requirements, including free port warehouse reports. The City of Gluckstadt only serves in an advisory role and thus accepts no responsibility in the tax process. The City of Gluckstadt recommends that each applicant consult and utilize its own legal

counsel for the tax exemption application, presentation, approval process, and annual filing requirements.

SO RESOLVED THIS THE 13 day of February, 2024.

CITY OF GLUCKSTADT, MISSISSIPPI

BY: Walter Morrison
WALTER C. MORRISON, IV
MAYOR

ATTEST

Lindsay Kelum
LINDSAY KELIUM
CITY CLERK



From: [Nicole Flanagan](#)
To: [Lindsay Kellum](#)
Cc: [Norman Cannady](#); [Randi Jerome](#)
Subject: RE: 2026 Exemptions
Date: Monday, May 11, 2026 3:18:42 PM

To clarify – the application for Tower Automotive – 10 year –(highlighted below) is an application for an expansion – not an application for a freeport warehouse exemption.
The \$269,446 is supported by a listing of assets. A freeport warehouse exemption is an exemption for a specific type of inventory.
The application for Tower Automotive can not be treated as a freeport warehouse exemption application.

Thanks-

Nicole

Nicole Mann Flanagan
Chief Deputy
Personal Property Director
Advanced Industrial Personal Property Appraiser

Madison County Tax Assessor’s Office

(601)855-5647
nicole.flanagan@madison-co.com

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From: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Sent: Monday, May 11, 2026 2:52 PM
To: Nicole Flanagan <Nicole.Flanagan@madison-co.com>
Cc: Norman Cannady <norman.cannady@madison-co.com>; Randi Jerome <randi.jerome@madison-co.com>
Subject: RE: 2026 Exemptions



CAUTION! External Content. Please use caution when opening attachments and links. Do not provide your username and password if requested.

Hey Nicole,

We have a special called meeting on 5/21 at 12:00 pm to consider adoption of the new city policy that mimics the county (according to Joey Deason, with MCEDA, they are working on amendments to it with the county this week to send to legal for their review ahead of board consideration).

I have attached minutes and the copies of the request, to reflect the following (keep in mind April minutes have not been fully executed yet – they will be signed tomorrow night):

- Sanhua Freeport (Granted 3 Year Exemption), 1/13 Mtg.
- Hunter Engineering Freeport (Granted 1 Year Exemption), 2/10 Mtg.
- Leaderway USA Freeport (Tabled), 4/14 Mtg.
- Tower Automotive Freeport (Granted 10 Year Exemption), 4/14 Mtg.
- Tower Automotive Expansions (7, 8, 9) (Tabled), 4/14 Mtg.
- Westlake Chemical Expansion (Tabled), 4/14 Mtg.

I will advise on 5/21 what the board decides with the tabled items.

LINDSAY LEONARD KELLUM, CMC

City Clerk, City of Gluckstadt
P.O. Box 2210
Madison, MS 39130
(769) 567-2306
Lindsay.Kellum@gluckstadt.net



From: Nicole Flanagan <Nicole.Flanagan@madison-co.com>

Sent: Monday, May 11, 2026 1:55 PM

To: Lindsay Kellum <lindsay.kellum@gluckstadt.net>

Cc: Norman Cannady <norman.cannady@madison-co.com>; Randi Jerome <randi.jerome@madison-co.com>

[co.com](#)>

Subject: 2026 Exemptions

Good Afternoon Lindsey,

Just wanted to reach out and see if you had any additional information to share with us regarding the City of Gluckstadt’s decision for pending 2026 exemption applications for industries inside City Limits of Gluckstadt –

We are currently in the process of finalizing all the information for the 2026 tax rolls - The last information I was able to find, mentioned these items being tabled to the next meeting. Any available legal documentation supporting an approval or denial of the city portion of the assessment/exemption would be beneficial.

- Leaderway – is requesting a freeport warehouse exemption (eligible for an open ended exemption)
- Tower Automotive – new expansion (eligible for 10 year exemption)
- Tower Automotive – requesting remaining years on previous expansion (eligible for 9 exemption)
- Tower Automotive – requesting remaining years on previous expansion (eligible for 8 exemption)
- Tower Automotive – requesting remaining years on previous expansion (eligible for 7 exemption)
- Westlake Compounds – new expansion (eligible for 10 year exemption)

Nicole

Nicole Mann Flanagan
Chief Deputy
Personal Property Director
Advanced Industrial Personal Property Appraiser

Madison County Tax Assessor’s Office

(601)855-5647
nicole.flanagan@madison-co.com

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REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI

Tuesday, April 14, 2026, at 6:00 PM

Minutes

This notice and agenda of the Regular Meeting of the Mayor and Board of Aldermen is hereby given by the undersigned. Said meeting shall be held on Tuesday, April 14, 2026, at 6:00 PM in the Board Room at City Hall, located at 343 Distribution Drive, Gluckstadt, MS 39110.

1. Call Meeting to Order and Roll Call

The Mayor called the April 14, 2026, Regular Meeting of the Mayor and Board of Aldermen to order. The Mayor presented the Notice of Regular Meeting of the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi, acknowledged by all Aldermen (Exhibit "A").

Board Members Present: Mayor Walter C. Morrison, Alderman John Taylor, Alderwoman Miya Warfield Bates, Alderman Chip Williams, Alderman Jayce Powell, and Alderwoman Jessie Campbell.

Staff Members Present: City Clerk Lindsay Kellum, Assistant City Clerk Scott Maugh, Deputy City Clerk Chasity Pickett, Public Works Director Chris Buckner, Planning and Zoning Director Caine Dearman, Chief of Police Barry Hale, and City Attorneys John Scanlon and Zachary Giddy.

2. Opening Prayer and Pledge of Allegiance

Pastor Brooks opened the meeting with prayer.

Alderman Powell led the Pledge of Allegiance.

No action taken.

3. Presented Items

A) Introduction and Oath of Office, Police Officer Samuel Fincher (New Hire)

The Mayor administered the Oath of Office to Police Officer Samuel Fincher and welcomed him to the City.

No action was taken.

B) Introduction of Rhonda C. Cooper, Candidate for Chancery Court Judge, District 11-2

April 14, 2026, Regular Meeting of the Mayor and Board of Aldermen

Rhonda C. Cooper addressed the Mayor and Board regarding her candidacy for Chancery Court Judge, District 11-2, serving Madison and Leake Counties.

No action was taken.

C) Recognition of Madison/Rankin County District Attorney Bubba Bramlett and His Office for the Generous Donation of \$10,200.00 for the Purchase of Software

The Mayor and Board recognized District Attorney Bubba Bramlett and his office for their generous \$10,200 donation to the Gluckstadt Police Department for the purchase of software and equipment.

No action was taken.

D) Recognition of City of Gluckstadt Employee of the Quarter, Q1-2026

The Mayor and Board recognized Assistant Chief Jeremy Slaven as the City of Gluckstadt Employee of the Quarter for the first quarter of 2026. This inaugural award was determined by a vote of city employees.

Assistant Chief Slaven was presented with a certificate and a gift card in recognition of his service.

No action was taken.

E) Recognition of Germantown High School and Germantown Middle School Robotics (Top Honors at VEX Robotics State Championship & Qualification for 2026 VEX Robotics World Championship)

The Mayor and Board recognized the Germantown High School and Germantown Middle School VEX Robotics teams for their outstanding achievements at the Mississippi VEX Robotics State Championship and for qualifying to compete in the 2026 VEX Robotics World Championship.

The Mayor requested a motion to adopt a resolution recognizing and commending the teams (Exhibit "B"). Alderwoman Bates made a motion to adopt a resolution recognizing and commending the teams, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

F) Introduction of 2026 Mayoral Health Council Members & 2026 Fitness and Health Fair, Saturday, May 2nd, 2026 (Dr. Shelia Spann)

Dr. Shelia Spann introduced the members of the 2026 Mayoral Health Council: Ms. Kara Owen, Ms. Christy Jones Everette, Mr. Jeremy Hudson, and Ms. Sally Norman.

Dr. Spann also announced the upcoming Community Health Fair to be held on May 2, 2026, in conjunction with Reshma's Home 5K event, noting that more than 25 vendors have committed to participating.

No action was taken.

G) Consideration of Adoption of Resolution Recognizing April as Mississippi Maternal Mortality Month (Sponsored by Alderwoman Bates) & Presentation by Mayoral Health Council (Dr. Shelia Spann and Mrs. LeJune Johnson)

Dr. Shelia Spann, Dr. Charlene Collier, and Mrs. LeJune Johnson presented to the Mayor and Board on maternal mortality in Mississippi, highlighting awareness, contributing factors, and the importance of community support and public health initiatives.

The Mayor requested a motion to adopt a resolution declaring April 2026 as Mississippi Maternal Mortality Month and affirming the City's commitment to raising awareness and improving maternal health outcomes (Exhibit "C"). Alderwoman Bates made the motion to adopt a resolution declaring April 2026 as Mississippi Maternal Mortality Month, and it was seconded by Alderwoman Campbell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

H) Consideration of Adoption of a Resolution, Declaring Wednesday, May 6th, 2026, as Municipal Court Clerk Appreciation Day (Alderwoman Campbell)

Alderwoman Campbell presented a resolution recognizing the vital role of municipal court clerks and their contributions to the justice system. The Mayor and Board also recognized staff members for their service and dedication to the Municipal Court.

The Mayor requested a motion to adopt the resolution declaring Wednesday, May 6, 2026, as Municipal Court Clerk Appreciation Day (Exhibit "D"). Alderwoman Campbell made the motion to adopt the resolution declaring Wednesday, May 6, 2026, as Municipal Court Clerk Appreciation Day, and it was seconded by Alderwoman Bates.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

I) Consideration of Adoption of Resolution, Declaring May 17th through May 23rd, 2026, Public Works Appreciation Week (Alderman Taylor)

Alderman Taylor presented a resolution recognizing the contributions of public works professionals and staff for their role in maintaining public health, safety, and quality of life within the City.

The Mayor requested a motion to adopt the resolution declaring May 17 through May 23, 2026, as Public Works Appreciation Week (Exhibit "E"). Alderman Taylor made a motion to adopt the resolution declaring May 17 through May 23, 2026, as Public Works Appreciation Week, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

J) GMS Maverick Stampede 5K & Color Run

The Mayor announced the upcoming GMS Maverick Stampede 5K and Color Run scheduled for April 25, 2026, and encouraged the public to participate.

No action was taken.

K) Germanfest 2026 Sponsorships

The Mayor announced that sponsorship opportunities for Germanfest 2026 are open through the end of June and encouraged businesses and community partners to participate. Interested parties were directed to contact the City Clerk's Office for additional information.

No action was taken.

4. Approval of Consent Agenda Items

- A) Approval of Claims Docket**
- B) Approval of 3/10/26 Regular Meeting Minutes and 4/2/26 Special Called Meeting Minutes**
- C) Request from Gluckstadt Rotary for Second Annual 4th Fest (History Trail Walk - Tent Installation Quote)**
- D) Requesting Approval to Accept a Check from the District Attorney's Office in the Amount of \$10,200.00 as a Donation to the Police Department for the Purchase of Software**
- E) Request Approval for Training and Travel Reimbursement for the MML 95th Annual Conference Winter Educational Conference. (Chief Barry W. Hale)**
- F) Request for Approval of Training & Travel Reimbursement, 2026 MACP Summer Educational Conference, - Biloxi-6/16-6/19/2026 (Chief Barry Hale & Asst. Chief Jeremy Slaven).**
- G) Request for City Clerk, Lindsay Kellum, to Apply for the MMCCA Board of Trustees (Central Trustee)**

The Mayor requested a motion to approve the consent agenda (Exhibit "F"). Alderman Taylor made a motion to approve the consent agenda, and it was seconded by Alderwoman Campbell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

5. Monthly Budget Report

A) Monthly Budget Reports

The Mayor presented the monthly budget report(s.) (Exhibit "G")

No action taken.

B) Monthly Bank Reconciliations

The Mayor presented the monthly bank reconciliations. (Exhibit "H")

No action taken.

C) Request to Amend FY26 Budget (April 2026)

The Mayor requested a motion to amend the FY26 Budget (Exhibit "I"). The amendment included recognition of unanticipated grant revenue from the Mississippi Outdoor Stewardship Trust Fund for the City Park project, as well as additional revenues and expenditures related to Police Department items and a donation received. Alderwoman Campbell made a motion to amend the FY26 Budget, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

6. New Business

A) Request for Consideration of Adoption of Policy Regarding Ad Valorem Exemptions (Alderman Powell)

Alderman Powell led a discussion on developing a formal policy for ad valorem tax exemptions. The Board discussed the need to align with Madison County and the Madison County Economic Development Authority (MCEDA) to create a consistent and streamlined approach for businesses.

The Board agreed to further review and collaborate with county officials to develop a unified policy, with consideration of exemption thresholds and terms. Alderman Powell will coordinate efforts and present a proposed policy for Board consideration at a future meeting.

No action was taken.

B) Request for Ad Valorem Exemption for Leaderway USA, Inc. (New, Freeport)

The Mayor presented a request from Leaderway USA, Inc., for an ad valorem tax exemption under the Freeport provision. The Board discussed the nature of the request and its relation to future policy considerations regarding tax exemptions.

The Mayor requested a motion regarding the request. Alderman Taylor made a motion to table the item, and Alderwoman Campbell seconded the motion.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

C) Request for Ad Valorem Exemption Tower Automotive Operations USA I, LLC (Freeport)

The Mayor presented requests from Tower Automotive Operations USA I, LLC for both a Freeport ad valorem tax exemption and an additional exemption related to business expansion.

The Mayor requested a motion to approve a ten (10) year Freeport exemption (Exhibit "J"). Alderman Powell made a motion to approve a ten (10) year Freeport exemption, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

The Mayor then requested a motion regarding the expansion-related ad valorem exemption.

Alderman Powell made a motion to table the request pending further consideration following the adoption of a formal policy, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

7. Old Business

A) Request for Ad Valorem Tax Exemption, Westlake Chemical (Expansion)

The Mayor presented a request from Westlake Chemical for an ad valorem tax exemption related to expansion. The Mayor requested a motion regarding the request. Alderman Powell made a motion to table, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

B) Request from Arrington Homeowners Association, Arrington Lake Dam Repair

Ms. Mary Clark addressed the Mayor and Board regarding the Arrington Homeowners Association's request for additional funding assistance for the Arrington Lake Dam repair project. Ms. Clark provided an update on the project, including changes to federal grant requirements, subsequent adjustments to state funding through the Mississippi Department of Environmental Quality (MDEQ), and increased project costs due to revised engineering plans and flood mitigation improvements.

The estimated project cost was approximately \$406,080.00, with \$263,952.00 to be funded through an MDEQ grant. The City of Gluckstadt had previously committed \$52,500.00, and the Arrington Homeowners Association contributed approximately \$80,000.00. Due to increased costs, a funding gap of approximately \$52,864.00 remained.

The Mayor and Board discussed the project, including potential eligibility for additional grant funding, budget considerations, and assistance from Madison County. Legal counsel advised that public funds may be used to improve private property if the Board finds that the project provides a public benefit, specifically flood prevention. Supporting engineering documentation was noted, indicating that the dam provides flood relief to the broader community.

Following the discussion, the Mayor requested a motion to appropriate additional funds (Exhibit "K"). Alderman Taylor made a motion to appropriate up to \$52,864.00 in additional funds for the project, contingent upon a finding that the project provides public flood relief benefits, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor

Voting Nay: Alderwoman Campbell

Alderwoman Campbell made a separate motion to table the item for further research. That motion failed due to lack of second.

The Mayor declared the motion to appropriate additional funds carried 4-1.

C) Discussion of Continued Grant Management by City Clerk's Office Staff, Six-Month Review (City Clerk and Assistant City Clerk)

The Mayor and Board discussed the six-month review of grant management responsibilities currently managed by the City Clerk and Assistant City Clerk. Staff provided an overview of workload, noting that grant-related duties include research, application preparation, data and statistics, reporting, fiscal management, and audits with an estimated average of several hours per week dedicated to these responsibilities. The Board expressed satisfaction with the performance and effectiveness of the current grant management process, noting successful coordination with other departments and an increase in the award and administration of multiple grants, as well as an appreciation for the detailed monthly updates provided by the Clerk's office.

Following discussion, the Mayor requested a motion to continue the current grant management structure (Exhibit "L"). Alderwoman Campbell made a motion to continue grant management as currently structured, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

8. City Clerk, City Administration Matters & Grants Update (Lindsay Kellum)

A) Monthly Update, General Administration (City Clerk)

The City Clerk updated the board on city administration matters (Exhibit "M").

No action taken.

B) Monthly Privilege License Report (Assistant City Clerk)

The Assistant City Clerk updated the board with the monthly privilege license report (Exhibit "N").

No action taken.

C) Discussion of Amendments to Leave Accrual Rates (Employee Handbook) and Compensatory Leave Policy, Personnel (Tabled in March)

The Mayor and Board revisited the proposed amendments to the City's leave accrual rates and compensatory leave policy, which had been tabled at the previous meeting. Discussion focused on aligning leave benefits with comparable municipalities, improving employee retention, and addressing concerns raised during exit interviews.

Following discussion, the Board determined to move forward with an amendment to the compensatory leave policy.

The Mayor requested a motion to amend the compensatory leave policy to increase the annual compensatory time cap from 50 hours to 75 hours and to align the accrual period with the City's fiscal year (Exhibit "O"). Alderman Taylor made a motion to amend the compensatory leave policy to increase the annual compensatory time cap from 50 hours to 75 hours and to align the accrual period with the City's fiscal year, and it was seconded by Alderwoman Campbell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

Further discussion regarding broader amendments to leave accrual rates will continue, with additional recommendations to be brought back to the Board at the May meeting.

D) Consideration of Adoption, City of Gluckstadt Parental Leave Policy

The Mayor presented a proposed parental leave policy, previously requested by the Board, which was drafted by the City's employment law counsel. The policy provides for six (6) weeks of paid parental leave for eligible City employees, including both mothers and fathers, concurrent with Family and Medical Leave Act (FMLA) provisions.

The Mayor requested a motion to adopt the proposed parental leave policy (Exhibit "P"). Alderman Powell made the motion to adopt the proposed parental leave policy, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

E) Discussion of Implementation of a City Remote Working Policy (Alderman Bates)

Alderman Bates initiated a discussion on developing a formal remote work policy for City employees. The purpose of the policy would be to establish clear guidelines and circumstances under which remote work may be permitted, including considerations for emergency situations such as inclement weather or natural disasters.

The Board discussed the concept and provided initial feedback. Alderman Bates requested that Board members submit any additional input for consideration in drafting the proposed policy by Friday, April 24th. The draft policy will be developed in coordination with employment law counsel and presented to the Board for consideration at a future meeting.

No action was taken.

F) Monthly Grants Update (City Clerk and Assistant City Clerk)

The City Clerk updated the board on general grant administration matters and the status of active grants (Exhibit "Q").

No action taken.

G) Request to Accept the 2025 MOSTF Grant Award, Notice to Proceed & Request to Set up New Bank Account to Transfer Grant Funds

The Mayor requested a motion to accept the 2025 Mississippi Outdoor Stewardship Trust Fund (MOSTF) Grant Award, authorize issuance of the Notice to Proceed, and establish a new bank account for the purpose of managing and transferring grant funds (Exhibit "R"). Alderman Powell made a motion to accept the 2025 Mississippi Outdoor Stewardship Trust Fund (MOSTF) Grant Award, authorize issuance of the Notice to Proceed, and establish a new bank account for the purpose of managing and transferring grant funds, and it was seconded by Alderman Bates.

Voting Yea: Alderman Powell, Alderman Williams, Alderman Bates, Alderman Taylor, Alderman Campbell

The Mayor declared the motion carried.

Once the new bank account is established, there will be an additional budget amendment needed in May to transfer the funds to the new account from the general fund now that they have been brought in through the 4/1426 budget amendment.

H) Request for Authorization to Apply for Private Grant to Assist in Park Development

The Mayor and Board discussed a potential grant opportunity from the Blue Cross Blue Shield Foundation to assist with park development. Staff reported that the Foundation has expressed interest in providing a potential donation of up to \$2,000,000.00 to support playground and park improvements, with no required local match.

The Mayor requested a motion to authorize the city to apply for the grant through the Blue Cross Blue Shield Foundation (Exhibit "S"). Alderman Campbell made a motion to authorize the City to apply for the grant, and it was seconded by Alderman Bates.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

I) Humanities Council, Documentary Status Update (Filmmaker Outline)

The City Clerk provided an update regarding the City's historical documentary project funded through the Humanities Council grant. The project is currently in the research phase, with a Mississippi-based filmmaker leading development.

No action was taken.

9. Planning and Zoning Director, P&Z/ Building Matters (Caine Dearman)

At the Mayor's discretion, items 9B and 9C were discussed before agenda item 9A

A) Consideration of Site Plan Approval, 26-001-Pacific Bell-Taco Bell, Gluckstadt Rd

The Mayor opened a discussion on the proposed site plan for a Taco Bell development located on Gluckstadt Road. Staff presented details of the site plan, noting the property is zoned C-2 and that the proposed use is legally permitted in the current zoning ordinance. It was further stated that the applicant met all applicable zoning and site plan requirements, including setbacks, parking, drainage, and buffering.

Representatives for the applicant addressed the Board in support of the project, including:

- Mr. Sean Doran, legal counsel with Phelps Dunbar LLP, on behalf of the applicant
- Ms. Donna Ladner, Regional Representative, Taco Bell (Pacific Bell)
- Mr. Matthew Smith, property owner, and representative of Take 5 Oil Change

These representatives provided information on the project's compliance with zoning requirements, operational details, traffic patterns, and mitigation measures for lighting, noise, and buffering. The owner noted prior infrastructure investments, including water and sewer improvements, and stated that the site was prepared for commercial development.

The Board discussed concerns, including proximity to residential neighborhoods, traffic flow, hours of operation, lighting, and placement of the trash enclosure.

Public comments were received from the following citizens in opposition to the project:

- Mr. Terry Walker, Red Oak Plantation Homeowners Association member, 126 Planters Row
- Mr. Brian Dew, resident, Planters Row (Red Oak Plantation)
- Mr. Barnett (first name not provided), resident, Planters Row (Red Oak Plantation)
- Ms. Ally Coates, resident, 138 Planters Row

Citizens expressed concerns about increased traffic, lighting, and noise impacts, proximity to residential properties, potential decreases in property values, and overall neighborhood character.

Following discussion, the Board finds that the site plan submitted by Taco Bell is not excessively dissimilar and would not provoke any of the harmful effects as set forth in Section 807.1 of the Zoning Ordinance.

After consideration, the Mayor requested a motion for the Pacific Taco Bell Site Plan (Exhibit "T"). Alderman Williams made a motion to approve the site plan contingent upon Architectural Review Committee approval of the exterior design and noting that the site plan met all legal requirements set forth in the city's current zoning ordinance as a permissible use of the property, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

Voting Nay: Alderman Powell, Alderwoman Bates

The Mayor declared the motion carried 3-2.

B) Planning and Zoning Update

The Planning and Zoning Department Director addressed the board to provide a status update on planning and zoning matters.

No action taken.

C) Floodplain Permit Adoption

The Mayor requested a motion to adopt a floodplain development permit and fee to comply with the National Flood Insurance Program (Exhibit "U"). The permit will be required for development within floodplain areas and administered in conjunction with building permits. Alderman Taylor made a motion to adopt the Floodplain Permit, and it was seconded by Alderwoman Bates.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

D) Consideration of Site Plan Approval, 26-013-Martin Group at 104 Office Park Dr

The Mayor requested a motion to approve the site plan for the Martin Group development located at 104 Office Park Drive (Exhibit "V"). Alderman Taylor made motion to approve the site plan for the Martin Group development, and it was seconded by Alderwoman Campbell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

E) Consideration of Site Plan Approval, 26-025-Hederman Brothers Industrial Dr N

The Mayor requested a motion to approve the site plan for Hederman Brothers located on Industrial Drive North (Exhibit "W"). Alderman Taylor made a motion to approve the site plan for

Hederman Brothers located on Industrial Drive North, and it was seconded by Alderwoman Campbell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

F) Consideration of Conditional Use Approval, 26-022-Quiet Waters Ministry and Respite Center, Calhoun Station & Stout Rd

The Planning and Zoning Director presented a request for a conditional use permit from Quiet Waters Ministry and Respite Center. He explained that the request was a resubmittal due to prior approval expiring and organizational restructuring.

Attorney Matt Fatard spoke on behalf of the applicant, along with Ms. Martie Kwasny, Executive Director of Quiet Waters. They described the project as a 24/7 respite center offering care services, family support, and community resources, including benefits for hospitals and caregivers.

The Mayor requested a motion to approve the request for conditional use by Quiet Waters Ministry and Respite Center (Exhibit "W"). Alderwoman Bates made a motion to approve the request for conditional use by Quiet Waters Ministry and Respite Center, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

G) Consideration of Rezoning Approval, 26-015-UCR Properties-158 American Way

The Mayor and Board discussed a request to rezone property located at 158 American Way from C-2 (commercial) to I-2 (industrial). The P&Z Director explained that the property is currently split-zoned, and the request would unify the zoning classification to better align with the existing warehouse use and surrounding industrial development.

The Mayor requested a motion to approve the request to rezone property located at 158 American Way from C-2 to I-2 (Exhibit "X"). Alderman Taylor made a motion to approve the request to rezone property located at 158 American Way from C-2 to I-2, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

H) Consideration of Rezoning Approval, 26-019-Sahler Stout Rd Rezoning

The Mayor and Board considered a request to rezone approximately 10 acres of a 40-acre parcel located on Stout Road from A-1 (Agricultural) to C-1A (Restricted Commercial). Staff explained the request is to allow for the development of a baseball training facility, noting that C-1A is the

most appropriate zoning classification for indoor and outdoor recreational use. The Planning and Zoning Commission reviewed the request and recommended approval.

The Mayor requested a motion to approve the Stout Rd rezoning (Exhibit “Y”). Alderman Taylor made a motion to approve the Stout Rd rezoning, and it was seconded by Alderwoman Campbell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

I) Consideration of Conditional Use Approval, 26-020-Sahler Stout Rd

The Mayor and board considered a request for conditional use approval for property located on Stout Road, following the rezoning to C-1A. The P&Z Director explained that the request is to allow for an indoor/outdoor sports training facility, which requires conditional use approval under the zoning ordinance.

The Mayor requested a motion to approve the conditional use for Stout Rd (Exhibit “Z”). Alderwoman Campbell made a motion to approve the conditional use for Stout Rd, and it was seconded by Alderman Williams.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

J) Consideration of Site Plan Approval, 26-021-Sahler Stout Rd

The Mayor requested a motion to approve the site plan for the Sahler development on Stout Rd (Exhibit “AA”). Alderwoman Bates made a motion to approve the site plan for the Sahler development, and it was seconded by Alderwoman Campbell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

K) Consideration of Rezoning Approval, 26-023-RANDS, LLC Rezoning, Catlett Rd

The Mayor and Board considered a request to rezone approximately 17.58 acres located on Catlett Road from R-1 (Residential Estate) to R-2 (Medium Density Residential). Staff explained that the request was to correct a clerical error: the property had previously been rezoned to R-2 by Madison County prior to incorporation, but the change was not reflected on the official zoning map. The Planning and Zoning Commission reviewed the request and recommended approval.

The applicant’s legal representative and developer addressed the Board, outlining the history of the prior county rezoning and confirming the request was to correct the mapping error.

The Mayor requested a motion to approve the rezoning of land located on Catlett Rd from R-1 to R-2 (Exhibit “BB”). Alderman Powell made a motion to approve the rezoning of land located on Catlett Rd from R-1 to R-2, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

10. Public Works Director, Public Works Matters (Chris Buckner)

A) Request for Approval, Final Plat for The Oaks

The Public Works Director, per Chad Phillips, requested that the item be tabled pending site plan approval.

The item was tabled.

11. Police Chief, Police Department Matters (Chief Barry Hale)

A) General Update, Police Department (Chief Hale)

The Chief of Police updated the board on law enforcement matters.

No action taken.

B) Requesting Approval to Amend Two Current Flock Contracts to Upgrade Two LPR Cameras

The Mayor requested a motion to approve amendments to two existing Flock contracts (Exhibit "CC"). Alderman Taylor made a motion to approve amendments to two existing Flock contracts, and it was seconded by Alderman Powell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

C) Requesting Approval to Purchase Motorola Command Central Aware

The Mayor requested a motion to approve the purchase of Motorola Command Central Aware (Exhibit "DD") Alderman Powell made a motion to approve the purchase of Motorola Command Central Aware noting the purchase is state contract, and it was seconded by Alderwoman Bates.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

12. Public Comment

All public comments were previously made during the Taco Bell / P&Z Section and Arrington Subdivision / Dam issue.

No further public comment.

No action taken.

13. Closed Session to Determine Need for Executive Session

The Board considered entering closed session to determine whether to enter into executive session. The Mayor requested a motion. A motion was made by Alderman Powell to enter closed session to determine the need for executive session, and it was seconded by Alderwoman Campbell. *After calling for and taking a vote, the Mayor declared the motion carried unanimously.*

The Board then considered entering executive session. Alderwoman Campbell made a motion to enter executive session to *discuss personnel matters for the Public Works and Police Departments, and a potential real estate transaction.* The motion was seconded by Alderman Powell. *A public announcement was made that the Board had voted to enter into executive session to discuss personnel matters for the Public Works and Police Departments, as well as a possible real estate transaction.*

A) Request to Hire Darrance Jones for Maintenance Worker II, Public Works

The Mayor requested a motion to hire Darrance Jones for the position of Maintenance Worker II in the Public Works Department, at an hourly rate of \$17.00, plus employment benefits, including Blue Cross Blue Shield Health Insurance and participation in the Public Employees Retirement System. It was stated that Mr. Jones had successfully passed a background check and drug screening. Alderman Taylor made a motion to hire Darrance Jones for the position of Maintenance Worker II in the Public Works Department, at an hourly rate of \$17.00, plus employment benefits, including Blue Cross Blue Shield Health Insurance and participation in the Public Employees Retirement System, and it was seconded by Alderwoman Campbell.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

B) Potential Real Estate Transaction

The Mayor and Board discussed a possible real estate transaction for the City, and it was decided that the Public Works Director would schedule a site visit for any board or staff members who wanted to tour the property.

The Mayor will bring back additional information for consideration at the May meeting.

No action taken.

C) Request to Hire Bobby Herron as a Police Officer, Police Department

The Mayor requested a motion to hire Bobbie Herron for the position of Police Officer for the Police Department, at an annual salary of \$52,000, plus employment benefits, including Blue Cross Blue Shield Health Insurance and participation in the Public Employees Retirement System, contingent upon passing all background checks, psych exams, and drug screenings. Alderman Powell made a motion to Bobby Herron for the position of Police Officer for the Police Department, at an annual salary of \$52,000, plus employment benefits, including Blue Cross Blue Shield Health Insurance and participation in the Public Employees Retirement System, contingent

upon passing all background checks, psych exams, and drug screenings, and it was seconded by Alderwoman Bates.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The Mayor declared the motion carried.

At this time, Alderwoman Campbell requested all city staff leave executive session with the exception of the Chief of Police, Barry Hale, the City Clerk, Lindsay Kellum, and the city attorneys, Zachary Giddy and John Scanlon. All additional staff left the room.

D) Personnel Matters, Police Department

The Mayor and Board discussed personnel matters related to the Police Department.

No action taken.

The Mayor then requested a motion to exit executive session. Alderwoman Campbell made a motion to exit executive session, and it was seconded by Alderman Williams. *After calling for and taking a vote, the Mayor declared the motion carried unanimously.* The Mayor and Board then exited executive session and re-entered open session.

A public announcement was made by the City Attorney that the Board had hired an individual for the Public Works Department, and an individual for the Police Department, discussed a possible real estate transaction, and discussed personnel matters related to individuals holding specific positions in the Police Department.

14. Adjourn

Alderman Powell made a motion to adjourn, and it was seconded by Alderman Taylor.

Voting Yea: Alderman Powell, Alderman Williams, Alderwoman Bates, Alderman Taylor, Alderwoman Campbell

The mayor declared the motion carried.

ATTEST:

DATE:

Lindsay Kellum

Walter Morrison 5/12/26

LINDSAY D. KELLUM
CITY CLERK

WALTER C MORRISON, IV
MAYOR

[Seal]



From: [Ryan Everett](#)
To: [Lindsay Kellum](#)
Cc: [Cassidy Medlin](#); [Scott Maugh](#)
Subject: RE: Tower Automotive Exemption Applications - Madison County
Date: Wednesday, April 8, 2026 10:44:44 AM
Attachments: [2026-MS-Tower-Madison County Assessor \(Site Madison - 2026 New Madison\) Exemption Application SK Signed.pdf](#)
[2026-MS-Tower-Madison County Assessor \(Site Madison - 14108\) Exemption Package SK Signed.pdf](#)
[2026-MS-Tower-Madison County Assessor \(Site Madison - 13412\) Exemption Package SK Signed.pdf](#)
[2026-MS-Tower-Madison County Assessor \(Site Madison - 13137\) Exemption Package SK Signed.pdf](#)

Hi Lindsay,

Thanks again for passing along the applications. Attached for your review are the four completed applications we would like to submit for review.

Please let me know if you would like hard copies sent over, and I can get these in the mail today.

Let me know if any additional information is needed to move this forward. Thanks!

Ryan D. Everett, CMI
 STS-SALT | Senior Manager
 Property Tax
 248-244-6578 (Direct) 303-6578 (Internal)
 517-819-2323 (Mobile) 248-362-4459 (Fax)
reverett@bdo.com

BDO
 2600 W. Big Beaver Road, Suite 600
 Troy, MI 48084
 UNITED STATES
 248-362-2100
www.bdo.com

[BDO File Exchange \(secure file sharing\)](#)

From: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Sent: Wednesday, April 1, 2026 6:52 PM
To: Ryan Everett <reverett@bdo.com>
Cc: Cassidy Medlin <cmcdlin@bdo.com>; Scott Maugh <scott.maugh@gluckstadt.net>
Subject: RE: Tower Automotive Exemption Applications - Madison County
Importance: High

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Hi Ryan,

Please see attached. Our next regular meeting will be held on Tuesday, April 14 at 6:00 pm; therefore, the deadline to submit in time to get on the next agenda for consideration is Wednesday, April 8th by 5:00 pm.

Let us know if you have any questions at this time,

LINDSAY LEONARD KELLUM, CMC

City Clerk, City of Gluckstadt
P.O. Box 2210
Madison, MS 39130
(769) 567-2306
Lindsay.Kellum@gluckstadt.net



From: Ryan Everett <reverett@bdo.com>
Sent: Tuesday, March 31, 2026 6:46 PM
To: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Cc: Cassidy Medlin <cmedlin@bdo.com>
Subject: FW: Tower Automotive Exemption Applications - Madison County

Hi Lindsay,

I was given your name by Nicole at Madison County in regards to the property tax exemptions we filed for our client, Tower Automotive, on their personal property returns this year. I understand that the City has different forms than the County, so I was wondering if you could point me in the right direction of those forms so that I can get them over to you as soon as possible. I've attached the forms we submitted to the county as well as our LOA.

Thanks in advance for your assistance!

Ryan D. Everett, CMI
STS-SALT | Senior Manager
Property Tax
248-244-6578 (Direct) 303-6578 (Internal)
517-819-2323 (Mobile) 248-362-4459 (Fax)
reverett@bdo.com

BDO
2600 W. Big Beaver Road, Suite 600
Troy, MI 48084
UNITED STATES
248-362-2100
www.bdo.com

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From: Nicole Flanagan <Nicole.Flanagan@madison-co.com>
Sent: Tuesday, March 31, 2026 5:05 PM

To: Ryan Everett <reverett@bdo.com>; Gena Permenter <gena.permenter@madison-co.com>
Cc: Cassidy Medlin <cmedlin@bdo.com>
Subject: RE: Tower Automotive Exemption Applications - Madison County

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Good Afternoon Ryan,

This is located inside the City Limits of Gluckstadt – if you wish to request the exemption on the City portion, you will need to apply with them as well.
Lindsay Kellum would be a great source for that information.

LINDSAY KELLUM
City Clerk
P.O. Box 2210
Madison, MS 39130
(769) 567-2306
Lindsay.Kellum@gluckstadt.net

Thanks,



Nicole Mann Flanagan
Chief Deputy
Personal Property Director
Advanced Industrial Personal Property Appraiser

Madison County Tax Assessor's Office

(601)855-5647
nicole.flanagan@madison-co.com

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From: Ryan Everett <reverett@bdo.com>
Sent: Tuesday, March 31, 2026 12:10 PM
To: Gena Permenter <gena.permenter@madison-co.com>; Nicole Flanagan <Nicole.Flanagan@madison-co.com>
Cc: Cassidy Medlin <cmadlin@bdo.com>
Subject: Tower Automotive Exemption Applications - Madison County

CAUTION! External Content. Please use caution when opening attachments and links. Do not provide your username and password if requested.

Hi Gena and Nicole,

Attached are the exemption packages that were included with the personal property filings for Tower Automotive. We also dropped a hard copy in the mail to the Madison County Chancery Clerk.

Please let us know if there are any questions or if any additional information is needed. Thanks!

Ryan D. Everett, CMI
STS-SALT | Senior Manager
Property Tax
248-244-6578 (Direct) 303-6578 (Internal)
517-819-2323 (Mobile) 248-362-4459 (Fax)
reverett@bdo.com

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From: [Nicole Flanagan](#)
To: [Lindsay Kellum](#)
Cc: [Randi Jerome](#); [Norman Cannady](#)
Subject: Pending County Exemption Requests
Date: Tuesday, May 26, 2026 3:43:19 PM
Attachments: [City of Gluckstadt.pdf](#)

Good Afternoon Lindsay,

In finalizing our packet for the upcoming Madison County Board of Supervisors meeting, I wanted to share with you portions that include industries that are located inside the City limits of Gluckstadt.

I am aware that some have filed with the County but not the city but I felt it was worth sharing with you, should they chose to file for the City exemption in the future.

Please keep in mind, these are pending approval. They will be presented to the Board June 1, 2026.

If you would like, I can follow up with you after the June 1st meeting to confirm approvals/denials.

Also noteworthy, the freeport warehouse exemption license for D.B.C. is still considered active, they would only need to file the reporting documentation within the deadline to enjoy the exemption for the 2027 tax roll.

I hope this information is helpful – if you have any questions, please feel free to reach out to me.

Thanks,



Nicole Mann Flanagan
Chief Deputy
Personal Property Director
Advanced Industrial Personal Property Appraiser

Madison County Tax Assessor's Office

(601)855-5647

nicole.flanagan@madison-co.com

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**Consideration/Approve/Deny
Tower Automotive Operations USA I, LLC
(10 year)**



NORMAN A. CANNADY, JR.
TAX ASSESSOR
MADISON COUNTY

CANTON OFFICE
P.O. BOX 292
CANTON, MS 39046-0292
CANTON: (601) 859-1921
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

04/16/2026

Tower Automotive Operations USA I, LLC
440 Church Road
Madison, MS 39110

Exemption 27-31-105 Expansion -
Personal Property Only

Personal Property Field Inspection performed 04/08/2026.

Desk Inspection completed 04/16/2026

Both inspections performed and completed by Nicole Flanagan

Personal Property Furniture/Fixtures	\$ 253,446
Personal Property Machinery/Equipment	\$ 16,000
Personal Property Total	\$ 269,446

10 Year Exemption Request 1/1/2026 – 12/31/2035.

Form 60-970 (Rev. 10/01)

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Tower Automotive Operations USA I, LLC
LOCATION: 440 Church Road, Madison MS 39110 PARCEL # 082E-21-017/04.00
EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31- D5
TYPE OF BUSINESS: Automotive Parts Manufacturer
FINISHED PRODUCTS ARE: Automobile Components
HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
UNDER ANY OTHER TRADE NAME? (YES-NO) Yes FKA Tower Automotive Products
ANY OTHER LOCATION? (YES-NO) Yes Lauderdale County
UNDER ANY OTHER OWNERSHIP? No
NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL N/A
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$
IMPROVEMENT VALUE AS OF COMPLETION DATE: \$

PERSONAL PROPERTY:

FURN. & FIX. VALUE \$ 253,446
MACH. & EQUIP. VALUE \$ 16,000
RAW MATERIALS VALUE \$
WORK IN PROCESS VALUE \$
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ 269,446
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 269,446

LAND AND IMPROVEMENTS:

OWNER OF LAND: Eastgroup Properties, LLC
OWNER OF IMPROVEMENTS: Tower Automotive Operations USA I, LLC
DATE OF IMPROVEMENTS: COMPLETED EXPANDED 12/31/2025
ANY PRIOR EXEMPTION:
YEARS OF EXEMPTION APPLIED FOR: 01/01/2026 THRU 12/31/2035
APPLICANT'S REPRESENTATIVE: Michele Weil
ADDRESS: 17757 -Woodland Dr., New Boston, MI 48164 PHONE: (734)397-6300
INVESTIGATED BY: Nicole Flanagan Field Inspection 4/8/2026 Desk Inspection Completed 4/16/2026.
COMMENTS: Investigated documents, field inspection performed. Exemption proves to be in order.

Personal Property Only

DATE: 4/21/2026 TAX ASSESSOR: [Signature]

EXHIBIT A

Active Property List

03/25/2026
03:24:23PM

**Declaration of Property Owned and Used by Owner
Sorted By: Owner Class, Acquisition Year, Acquisition Date**

Madison County Assessor - Madison - 2026 - New Madison

Acquisition Date	Owner Class	Description	Reported Cost	Percent Good	Assessed Value
Assessed - Personal Property					
08/01/2025	Leasehold Improvements (Reportable)	Access Control Badge System	32,852.00	0.920000	4,534.00
08/01/2025	Leasehold Improvements (Reportable)	QW Encapsulation	185,000.00	0.920000	25,530.00
10/10/2025	Leasehold Improvements (Reportable)	Cameras	33,394.00	0.920000	4,912.00
03/17/2025	Machinery & Equipment	Stock Chaser with 4-Step Ladder	8,000.00	0.920000	1,104.00
03/17/2025	Machinery & Equipment	Stock Chaser with 4-Step Ladder	8,000.00	0.920000	1,104.00
			269,446.00		37,184.00
Totals:				# of assets:	5
			269,446.00		37,184.00
Grand Totals:				# of assets:	5

**Consideration/Approve/Deny
Tower Automotive Operations USA I, LLC
(9 year)**



NORMAN A. CANNADY, JR.
TAX ASSESSOR
MADISON COUNTY

CANTON OFFICE
P.O. BOX 292
CANTON, MS 39046-0292
CANTON: (601) 859-1921
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

04/16/2026

Tower Automotive Operations USA I, LLC
440 Church Road
Madison, MS 39110

Exemption 27-31-105 Expansion -

Personal Property Only

Personal Property Field Inspection performed 04/08/2026.

Desk Inspection completed 04/16/2026

Both inspections performed and completed by Nicole Flanagan

Personal Property Furniture/Fixtures	\$ 36,048
Personal Property Machinery/Equipment	\$ 32,914
Personal Property Total	\$ 68,962

Eligible for 9 Year Exemption Request 1/1/2026 – 12/31/2034.

Form 60-970 (Rev. 10/01)

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Tower Automotive Operations USA I, LLC
 LOCATION: 440 Church Road, Madison MS 39110 PARCEL # 082E-21-017/04.00
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
 TYPE OF BUSINESS: Automotive Parts Manufacturer
 FINISHED PRODUCTS ARE: Automobile Components
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
 UNDER ANY OTHER TRADE NAME? (YES-NO) Yes FKA Tower Automotive Products
 ANY OTHER LOCATION? (YES-NO) Yes Lauderdale County
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL N/A
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ _____
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ _____

PERSONAL PROPERTY:

FURN. & FIX. VALUE \$ 36,048
 MACH. & EQUIP. VALUE \$ 32,914
 RAW MATERIALS VALUE \$ _____
 WORK IN PROCESS VALUE \$ _____
 PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ 68,962
 EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 68,962

LAND AND IMPROVEMENTS:

OWNER OF LAND: Eastgroup Properties, LLC
 OWNER OF IMPROVEMENTS: Tower Automotive Operations USA I, LLC
 DATE OF IMPROVEMENTS: COMPLETED _____ EXPANDED 12/31/2024
 ANY PRIOR EXEMPTION: _____
 YEARS OF EXEMPTION APPLIED FOR: 01/01/2026 THRU 12/31/2034
 APPLICANT'S REPRESENTATIVE: Michele Weil
 ADDRESS: 17757 -Woodland Dr., New Boston, MI 48164 PHONE: (734)397-6300
 INVESTIGATED BY: Nicole Flanagan Field Inspection 4/8/2026 Desk Inspection Completed 4/16/2026.
 COMMENTS: Investigated documents, field inspection performed. Exemption proves to be in order.

ONLY ELIGIBLE FOR 9 YEARS ***1/1/2026-12/31/2034***

Personal Property Only

DATE: 4/21/2026 TAX ASSESSOR: 

EXHIBIT A

03/29/2028
02:11:84PM

Active Property List

**Declaration of Property Owned and Used by Owner
Sorted By: Owner Class, Acquisition Year, Acquisition Date**

Madison County Assessor - Madison - 14108

Acquisition Date	Owner Class	Description	Reported Cost	Percent Good	Assessed Value
Assessed - Personal Property					
05/31/2024	Leasehold Improvements (Reportable)	HVAC Unit	29,786.00	0.840000	3,753.00
04/15/2024	Machinery & Equipment	Floor Sweeper S16	32,914.04	0.840000	4,147.00
01/01/2024	PCs and Equipment	Wireless Access Points	6,262.45	0.570000	535.00
Totals:			68,962.49	# of assets:	3
Grand Totals:			68,962.49	# of assets:	3

**Consideration/Approve/Deny
Tower Automotive Operations USA I, LLC
(8 year)**



NORMAN A. CANNADY, JR.
TAX ASSESSOR
MADISON COUNTY

CANTON OFFICE
P.O. BOX 292
CANTON, MS 39046-0292
CANTON: (601) 859-1921
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

04/16/2026

Tower Automotive Operations USA I, LLC
440 Church Road
Madison, MS 39110

Exemption 27-31-105 Expansion -
Personal Property Only

Personal Property Field Inspection performed 04/08/2026.

Desk Inspection completed 04/16/2026

Both inspections performed and completed by Nicole Flanagan

Personal Property Machinery/Equipment	\$ 153,348
Personal Property Total	\$ 153,348

Eligible for 8 Year Exemption Request 1/1/2026 – 12/31/2033.

Form 60-970 (Rev. 10/01)

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Tower Automotive Operations USA I, LLC
LOCATION: 440 Church Road, Madison MS 39110 PARCEL # 082E-21-017/04.00
EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
TYPE OF BUSINESS: Automotive Parts Manufacturer
FINISHED PRODUCTS ARE: Automobile Components
HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
UNDER ANY OTHER TRADE NAME? (YES-NO) Yes FKA Tower Automotive Products
ANY OTHER LOCATION? (YES-NO) Yes Landerdale County
UNDER ANY OTHER OWNERSHIP? No
NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL N/A
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$
IMPROVEMENT VALUE AS OF COMPLETION DATE: \$

PERSONAL PROPERTY:

FURN. & FIX. VALUE \$
MACH. & EQUIP. VALUE \$ 153,348
RAW MATERIALS VALUE \$
WORK IN PROCESS VALUE \$
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ 153,348
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 153,348

LAND AND IMPROVEMENTS:

OWNER OF LAND: Eastgroup Properties, LLC
OWNER OF IMPROVEMENTS: Tower Automotive Operations USA I, LLC
DATE OF IMPROVEMENTS: COMPLETED EXPANDED 12/31/2023
ANY PRIOR EXEMPTION:
YEARS OF EXEMPTION APPLIED FOR: 01/01/2026 THRU 12/31/2033
APPLICANT'S REPRESENTATIVE: Michele Weil
ADDRESS: 17757 -Woodland Dr., New Boston, MI 48164 PHONE: (734)397-6300
INVESTIGATED BY: Nicole Flanagan Field Inspection 4/8/2026 Desk Inspection Completed 4/16/2026.
COMMENTS: Investigated documents, field inspection performed. Exemption proves to be in order.

ONLY ELIGIBLE FOR 8 YEARS ***/1/2026-12/31/2033***

Personal Property Only

DATE: 4/21/2026 TAX ASSESSOR: [Signature]

EXHIBIT A

Active Property List

03/25/2023
02:11:54PM

**Declaration of Property Owned and Used by Owner
Sorted By: Owner Class, Acquisition Year, Acquisition Date**

Madison County Assessor - Madison - 13412

Acquisition Date	Owner Class	Description	Reported Cost	Percent Good	Assessed Value
Assessed - Personal Property					
03/31/2023	Machinery & Equipment	SD1 - Tugger (JH)	4,768.07	0.760000	344.00
03/31/2023	Machinery & Equipment	TO2 - Tugger (JH)	4,768.07	0.760000	344.00
03/31/2023	Machinery & Equipment	TO1 - Fork Lift Truck (JH)	8,985.74	0.760000	1,024.00
03/31/2023	Machinery & Equipment	RC4 - Fork Lift Truck (CAT)	6,659.53	0.760000	759.00
03/31/2023	Machinery & Equipment	RC3 - Fork Lift Truck (CAT)	6,659.53	0.760000	759.00
03/31/2023	Machinery & Equipment	RC2 - Fork Lift Truck (CAT)	6,659.53	0.760000	759.00
03/31/2023	Machinery & Equipment	RC1 - Fork Lift Truck (CAT)	6,659.53	0.760000	759.00
07/13/2023	Machinery & Equipment	TO1 - Fork Lift Truck (JH)	13,059.32	0.760000	1,489.00
07/13/2023	Machinery & Equipment	RC4 - Fork Lift Truck (CAT)	10,240.17	0.760000	1,167.00
07/13/2023	Machinery & Equipment	RC3 - Fork Lift Truck (CAT)	10,240.17	0.760000	1,167.00
07/13/2023	Machinery & Equipment	RC2 - Fork Lift Truck (CAT)	10,240.17	0.760000	1,167.00
07/13/2023	Machinery & Equipment	RC1 - Fork Lift Truck (CAT)	10,240.17	0.760000	1,167.00
07/31/2023	Machinery & Equipment	Stretch Wrap Machine	11,427.85	0.760000	1,303.00
12/12/2023	Machinery & Equipment	Rust Removal / Parts Basket and Fiberglass	8,580.00	0.760000	978.00
12/18/2023	Machinery & Equipment	Auto Continuum Welder	17,080.00	0.760000	1,947.00
12/18/2023	Machinery & Equipment	Auto Continuum Welder	17,080.00	0.760000	1,947.00
			153,347.85		17,480.00
Totals:				# of assets:	16
			153,347.85		17,480.00
Grand Totals:				# of assets:	16

**Consideration/Approve/Deny
Tower Automotive Operations USA I, LLC
(7 year)**



NORMAN A. CANNADY, JR.
TAX ASSESSOR
MADISON COUNTY

CANTON OFFICE
P.O. BOX 292
CANTON, MS 39046-0292
CANTON: (601) 859-1921
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

04/16/2026

Tower Automotive Operations USA I, LLC
440 Church Road
Madison, MS 39110

Exemption 27-31-105 Expansion -

Personal Property Only

Personal Property Field Inspection performed 04/08/2026.

Desk Inspection completed 04/16/2026

Both inspections performed and completed by Nicole Flanagan

Personal Property Furniture/Fixtures	\$ 49,212
Personal Property Machinery/Equipment	\$ 241,898
Personal Property Total	\$ 291,110

Eligible for 7 Year Exemption Request 1/1/2026 – 12/31/2032.

Form 60-970 (Rev. 10/01)

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Tower Automotive Operations USA I, LLC
 LOCATION: 440 Church Road, Madison MS 39110 PARCEL # 082E-21-017/04.00
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
 TYPE OF BUSINESS: Automotive Parts Manufacturer
 FINISHED PRODUCTS ARE: Automobile Components
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
 UNDER ANY OTHER TRADE NAME? (YES-NO) Yes FKA Tower Automotive Products
 ANY OTHER LOCATION? (YES-NO) Yes Lauderdale County
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL N/A
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ _____
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ _____

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	<u>49,212</u>
MACH. & EQUIP.	VALUE \$	<u>241,898</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE:		\$ <u>291,110</u>
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE:		\$ <u>291,110</u>

LAND AND IMPROVEMENTS:

OWNER OF LAND: Eastgroup Properties, LLC
 OWNER OF IMPROVEMENTS: Tower Automotive Operations USA I, LLC
 DATE OF IMPROVEMENTS: COMPLETED _____ EXPANDED 12/31/2022
 ANY PRIOR EXEMPTION: _____
 YEARS OF EXEMPTION APPLIED FOR: 01/01/2026 THRU 12/31/2032
 APPLICANT'S REPRESENTATIVE: Michele Weil
 ADDRESS: 17757 -Woodland Dr., New Boston, MI 48164 PHONE: (734)397-6300
 INVESTIGATED BY: Nicole Flanagan Field Inspection 4/8/2026 Desk Inspection Completed 4/16/2026.
 COMMENTS: Investigated documents, field inspection performed. Exemption proves to be in order.

ONLY ELIGBLE FOR 7 YEARS ***1/1/2026-12/31/2032***
 Personal Property Only
 DATE: 4/21/206 TAX ASSESSOR: *Norman A. Connors Jr.*

03/25/2026
02:11:53PM

Active Property List

Declaration of Property Owned and Used by Owner
Sorted By: Owner Class, Acquisition Year, Acquisition Date

Madison County Assessor - Madison - 13137

Acquisition Date	Owner Class	Description	Reported Cost	Percent Good	Assessed Value
Assessed - Personal Property					
01/01/2022	Machinery & Equipment	Floor Scrubber Advance SC8000	19,500.00	0.580000	1,696.00
02/16/2022	Machinery & Equipment	Containers for Shape material	14,600.00	0.580000	1,270.00
06/30/2022	Machinery & Equipment	MY2023 H61P ECR 29180 Reinforcemen	197,490.00	0.670000	19,858.00
06/30/2022	Machinery & Equipment	MY2023 H61P Frame Line Adjustments	10,208.26	0.670000	1,026.00
12/02/2022	PCs and Equipment	NetApp SSD Storage Unit	24,216.29	0.410000	1,489.00
12/02/2022	PCs and Equipment	Dell PowerEdge R650XS Servers (2)	15,790.74	0.410000	971.00
12/02/2022	PCs and Equipment	10GBPS Extreme Networks Switch (2)	9,204.52	0.410000	566.00
			291,109.81		26,876.00
Totals:				# of assets:	7
			291,109.81		26,876.00
Grand Totals:				# of assets:	7

**Financial Impact of Tax Exemptions
at Tax Rate of 12.00 mills**

Industrial Exemption Data from Exemption Applications				Cost to City in Lost Revenue									
Name	2025 True Value	2025 Assessed Value	Last Year of Exemption	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
TOWER AUTOMOTIVE	\$291,110	\$43,667	2033	\$524	\$524	\$524	\$524	\$524	\$524	\$524			
TOWER AUTOMOTIVE	\$153,348	\$23,002	2034	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276		
TOWER AUTOMOTIVE	\$68,962	\$10,344	2035	\$124	\$124	\$124	\$124	\$124	\$124	\$124	\$124	\$124	
TOWER AUTOMOTIVE *	\$269,446	\$40,417	2036	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485
LEADERWAY USA	\$1,075,905	\$161,386	2036	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937
WESTLAKE CHEMICAL	\$444,799	\$66,720	2036	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801
				<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$3,622</u>	<u>\$3,346</u>	<u>\$3,222</u>

* Gluckstadt took action on this item on 04/14/2026.

Sources: City of Gluckstadt; Bridge & Watson, Inc.

Date prepared: May 20, 2026



February 28, 2026

Lindsay Kellum
City Clerk, City of Gluckstadt
P.O. Box 2210
Madison, MS 39130
(769) 567-2306
Lindsay.Kellum@gluckstadt.net

**RE: Westlake Compounds, LLC (Madison plant)
Application for Ad Valorem Tax Exemption**

Dear Ms. Kellum:

Please find enclosed an original of Westlake Compounds, LLC's ("Westlake") Application for Ad Valorem Tax Exemption, as authorized by *section 27-31-105, Mississippi code of 1972, as amended*. Westlake owns and operates a PVC manufacturing facility in the city of Gluckstadt, Madison County, Mississippi, which facility is a bona fide manufacturing business within the meaning of said section. Westlake is seeking an ad valorem tax exemption for a period of ten years from the projects completed date of December 31, 2025. We respectfully request the attached assets be exempt. The true value of all property to be exempted is **\$444,799** as shown in an itemized list attached to the application as "Exhibit A".

Should you have any questions regarding the enclosed application, please feel free to give me a call at 713-325-0710.

Thank you in advance for your consideration.

Sincerely,

Jason Parker
Tax Principal
Indirect Tax
Westlake Corporation

Ad Valorem Tax Exemption

Application of WESTLAKE COMPOUNDS, LLC for ad valorem tax exemption for a period of 10 years as authorized by Section 27-31-101, et seq., of the Mississippi Code of 1972, as amended.

1. JASON PARKER, TAX PRINCIPAL files this application for ad valorem tax exemption, and respectfully represents unto this Honorable Board as follows:
2. Applicant, WESTLAKE COMPOUNDS LLC, is a [corporation/partnership/LLC] and domiciled in the City of Gluckstadt, Madison County, Mississippi.
3. Applicant is now operating as a (specify product type) PVC PRODUCTS manufacturing/distribution type of industry within the City of Gluckstadt, Madison County, Mississippi, which factory is a bona fide (new ___ expanded X) enterprise of public utility within the meaning of Section 27-31-101 et seq., and related Sections of the Mississippi Code of 1972, as amended, and is eligible for the ad valorem tax exemption granted by the above-mentioned section by enumeration, namely (manufacturing X distribution ___).
4. That said enterprise was completed on the 31st day of DECEMBER , 20 25 , within the meaning of the applicable statutes of the State of Mississippi, and therefore, the tax exemption hereby claimed should commence on said date.
5. That said (new ___ expanded X) enterprise will provide approximately ___ new jobs with an estimated annual payroll of \$_____.
6. That said tax exemption of the tangible property described in “Exhibit A” should be granted for a period of 10 years from said date of completion.
7. That the true value of all property included in the tax exemption is \$ 444,799 , as shown in an itemized list attached hereto as “Exhibit A” and made a part hereof.

WHEREFORE, Applicant prays that this Board enter a finding that applicant’s factory is in fact a (new ___ expanded X) enterprise of public utility, and that the same was completed on the 31st day of DECEMBER, 2025, within the meaning of the applicable laws of Mississippi; and

That applicant be granted an exemption from ad valorem taxation, as provided by law, for a period of 10 years beginning on the 1st day of JANUARY, 2026, upon all of the tangible property described in “Exhibit A” attached hereto and made a part hereof, used in, or necessary to the operation of the applicant’s facility in the City of Gluckstadt, Madison County, Mississippi; and

That this Board approve this application by a resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation for a period of 10 years and forward an original of this application and a certified transcript of such approval to the Mississippi Department of Revenue and upon approval of such application by the Mississippi Department of Revenue and certification of its approval, the Board will enter a final order on its minutes granting the ad valorem tax exemption herein prayed.

Respectfully submitted, this 28th day of FEBRUARY, 2026.

WESTLAKE COMPOUNDS LLC
Applicant

BY: 
JASON PARKER, TAX PRINCIPAL
Print Name & Title




Attest NOTARY PUBLIC

WESTLAKE COMPOUNDS, LLC
 APPLICATION FOR AD VALOREM TAX EXEMPTION-INDUSTRIAL
 MADISON PLANT

EXHIBIT "A"
 2025 ADDITIONS, EXPANSIONS, AND REPLACEMENTS

Row Labels	Sum of Total APC	
Computers - 3 year	\$	175,538
MAD 5497 Wireless Infrastructure Improvements	\$	57,584
MAD 5850 P3 Micro Refill Controls Upgrade	\$	69,257
MAD 5857 Server Storage Array Upgrades	\$	48,697
Lab Equipment - 5 year	\$	59,945
MAD 5839 M400 Press	\$	11,104
MAD 5934 P3 LIW Feeder Control System	\$	48,841
M&E - 10 year	\$	88,021
MAD 5745 P3 Pellet Cyclone Capture Collector	\$	88,021
Repair/Replacement - 10 year	\$	121,296
P2 S1 RENNOVATE RESIN SILO 3	\$	121,296
Grand Total	\$	444,799

**RESOLUTION GRANTING EXEMPTION
FROM AD VALOREM TAXES**

The Board of Supervisors (governing authority) of City of Gluckstadt
(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 above named enterprise has submitted verification and
documentation as to the authenticity and accuracy of the application in regard to the true value of the
property to be exempted and the date of completion of said enterprise. 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, subject to approval and certification of the Department
of Revenue, ad valorem tax exemption to the above taxpayer for a period of 10 years, beginning
January 1, 2026, 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 City of Gluckstadt
(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:

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

The Board of Supervisors (governing authority) of City of Gluckstadt
(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 City of Gluckstadt
(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:



From: [Nicole Flanagan](#)
To: [Lindsay Kellum](#)
Cc: [Randi Jerome](#); [Norman Cannady](#)
Subject: Pending County Exemption Requests
Date: Tuesday, May 26, 2026 3:43:19 PM
Attachments: [City of Gluckstadt.pdf](#)

Good Afternoon Lindsay,

In finalizing our packet for the upcoming Madison County Board of Supervisors meeting, I wanted to share with you portions that include industries that are located inside the City limits of Gluckstadt.

I am aware that some have filed with the County but not the city but I felt it was worth sharing with you, should they chose to file for the City exemption in the future.

Please keep in mind, these are pending approval. They will be presented to the Board June 1, 2026.

If you would like, I can follow up with you after the June 1st meeting to confirm approvals/denials.

Also noteworthy, the freeport warehouse exemption license for D.B.C. is still considered active, they would only need to file the reporting documentation within the deadline to enjoy the exemption for the 2027 tax roll.

I hope this information is helpful – if you have any questions, please feel free to reach out to me.

Thanks,

Nicole

Nicole Mann Flanagan
 Chief Deputy
 Personal Property Director
 Advanced Industrial Personal Property Appraiser

Madison County Tax Assessor's Office

(601)855-5647

nicole.flanagan@madison-co.com

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This message, and the documents attached hereto, are intended only for the addressee and may contain privileged or confidential information. Any unauthorized disclosure is strictly prohibited. If you have received this message in error, please delete the original message. Thank you.

Consideration/Approve/Deny
Westlake Compounds, LLC
(10 year)



NORMAN A. CANNADY, JR.
TAX ASSESSOR
MADISON COUNTY

CANTON OFFICE
P.O. BOX 292
CANTON, MS 39046-0292
CANTON: (601) 859-1921
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

04/10/2026

Westlake Compounds, LLC
210 Industrial Drive N
Madison, MS 39110

Exemption 27-31-105 Expansion

Personal Property Only

Personal Property Field Inspection performed 03/31/2026.

Desk Inspection completed 04/10/2026

Both inspections performed and completed by Nicole Flanagan

Personal Property Machinery/Equipment \$ 444,799

Personal Property Total \$ 444,799

10 Year Exemption Request 1/1/2026 – 12/31/2035

Form 60-970 (Rev. 10/01)

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Westlake Compounds fka Axiall, LLC
 LOCATION: 210 Industrial Drive N, Madison, MS 39110 PARCEL # 082E-21-008/02
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-105
 TYPE OF BUSINESS: Manufacturing
 FINISHED PRODUCTS ARE: Chemical Compounds
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) Yes
 UNDER ANY OTHER TRADE NAME? (YES-NO) Yes Axiall, LLC/Westlake Corp
 ANY OTHER LOCATION? (YES-NO) No No other Madison County Locations
 UNDER ANY OTHER OWNERSHIP? Yes Westlake Corporation
 NUMBER OF NEW JOBS? _____ ESTIMATED ANNUAL PAYROLL _____
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ _____
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ _____

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	_____
MACH. & EQUIP.	VALUE \$	<u>444,799</u>
RAW MATERIALS	VALUE \$	_____
WORK IN PROCESS	VALUE \$	_____
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE:		\$ <u>444,799</u>
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE:		\$ <u>444,799</u>

LAND AND IMPROVEMENTS:

OWNER OF LAND: North American Plastic, LLC
 OWNER OF IMPROVEMENTS: North American Plastics, LLC
 DATE OF IMPROVEMENTS: COMPLETED _____ EXPANDED 12/31/2025
 ANY PRIOR EXEMPTION: Yes
 YEARS OF EXEMPTION APPLIED FOR: 01/01/2026 THRU 12/31/2035
 APPLICANT'S REPRESENTATIVE: Jason Parker
 ADDRESS: 2801 Post Oak Blvd, Houston, TX 77056 PHONE: (713)325-0710
 INVESTIGATED BY: Nicole Flanagan Field Inspection 3/31/2026 Desk Inspection Completed 4/10/2026.
 COMMENTS: Investigated documents, field inspection performed. Exemption proves to be in order.

Personal Property Only

DATE: 4/21/2026 TAX ASSESSOR: 

WESTLAKE COMPOUNDS, LLC
 APPLICATION FOR AD VALOREM TAX EXEMPTION-INDUSTRIAL
 MADISON PLANT

EXHIBIT "A"
 2025 ADDITIONS, EXPANSIONS, AND REPLACEMENTS

Row Labels	Sum of Total APC
Computers - 3 year	\$ 175,538
MAD 5497 Wireless Infrastructure Improvements	\$ 57,584
MAD 5850 P3 Micro Refill Controls Upgrade	\$ 69,257
MAD 5857 Server Storage Array Upgrades	\$ 48,697
Lab Equipment - 5 year	\$ 59,945
MAD 5839 M400 Press	\$ 11,104
MAD 5934 P3 LIW Feeder Control System	\$ 48,841
M&E - 10 year	\$ 88,021
MAD 5745 P3 Pellet Cyclone Capture Collector	\$ 88,021
Repair/Replacement - 10 year	\$ 121,296
P2 S1 RENNOVATE RESIN SILO 3	\$ 121,296
Grand Total	\$ 444,799

Ad Valorem Tax Exemption

Application of LEADERWAY USA INC for ad valorem tax exemption for a period of 10 years as authorized by Section 27-31-101, et seq., of the Mississippi Code of 1972, as amended.

1. LEADERWAY USA INC files this application for ad valorem tax exemption, and respectfully represents unto this Honorable Board as follows:
2. Applicant, LEADERWAY USA INC, is a [corporation/partnership/LLC] and domiciled in the City of Gluckstadt, Madison County, Mississippi.
3. Applicant is now operating as a (specify product type) INVERTERS manufacturing/distribution type of industry within the City of Gluckstadt, Madison County, Mississippi, which factory is a bona fide (new expanded) enterprise of public utility within the meaning of Section 27-31-101 et seq., and related Sections of the Mississippi Code of 1972, as amended, and is eligible for the ad valorem tax exemption granted by the above-mentioned section by enumeration, namely (manufacturing distribution).
4. That said enterprise was completed on the 24 day of MARCH, 2026, within the meaning of the applicable statutes of the State of Mississippi, and therefore, the tax exemption hereby claimed should commence on said date.
5. That said (new expanded) enterprise will provide approximately 1 new jobs with an estimated annual payroll of \$ 89,000.
6. That said tax exemption of the tangible property described in "Exhibit A" should be granted for a period of 10 years from said date of completion.
7. That the true value of all property included in the tax exemption is \$ 1,075,905, as shown in an itemized list attached hereto as "Exhibit A" and made a part hereof.

WHEREFORE, Applicant prays that this Board enter a finding that applicant’s factory is in fact a (new X expanded) enterprise of public utility, and that the same was completed on the 24 day of MARCH , 2026 , within the meaning of the applicable laws of Mississippi; and


That applicant be granted an exemption from ad valorem taxation, as provided by law, for a period of 10 years beginning on the 24 day of MARCH , 2026 , upon all of the tangible property described in “Exhibit A” attached hereto and made a part hereof, used in, or necessary to the operation of the applicant’s facility in the City of Gluckstadt, Madison County, Mississippi; and

That this Board approve this application by a resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation for a period of 10 years and forward an original of this application and a certified transcript of such approval to the Mississippi Department of Revenue and upon approval of such application by the Mississippi Department of Revenue and certification of its approval, the Board will enter a final order on its minutes granting the ad valorem tax exemption herein prayed.

Respectfully submitted, this 24 day of MARCH , 2026 .

LEADERWAY USA INC

Applicant

BY: 

CHANGLONG YE, CFO

Print Name & Title

Attest

Ad Valorem Tax Exemption

Information Sheet

Type of Ad Valorem Tax Exemption Requested:

- 1. Real Property _____ Property Owner: _____
- 2. Personal Property _____ Owner/Applicant: _____
- 3. Free Port Warehouse X _____ Owner/Applicant: LEADERWAY USA INC

Property Description:

- 1. Property is Leased 100 % or Owned _____ by the job creator?
- 2. Company Name: LEADERWAY USA INC
d/b/a: _____
- 3. Local Mailing Address: 252 FALLBROOK DR, SUITE 400, HOUSTON, TX 77038

- 4. Physical Address: 195 INDUSTRIAL BLVD, MADISON, MS 39110

- 5. Local Contact Name & Title: Ming Colbert, Sales Operations/CSR
Telephone Number: 601-586-1990 Email Address: ming.colbert@sanhuausa.com
- 6. Secondary Contact Name & Title: _____
Telephone Number: _____ Email Address: _____
- 7. Corporate Headquarters Address: _____
Corporate Contact Name & Title: _____
Telephone Number: _____ Email Address: _____

Workforce:

1. Number of employees in the City of Gluckstadt office where the exemption will apply:

- a) Total number of full-time employees prior to request: 0
- b) Total number of employees added in this request: 0
- c) Total number of full-time employees: 0
- d) Total number of employees residing in Gluckstadt: 1

2. Wages:

- a) Average full-time hourly wage (excluding benefits): \$ 0
Average full-time hourly wage (including benefits): \$ 0
Total number of full-time hourly employees: 0
- b) Average full-time salaried wage (excluding benefits): \$ 0
Average full-time salaried wage (including benefits): \$ 0
Total number of full-time salaried employees: 0
- c) Average part-time hourly wage (excluding benefits): \$ 35
Average part-time hourly wage (including benefits): \$ 35
Total number of part-time hourly employees: 1

3. Do you anticipate hiring seasonal or temporary employees?

Yes No X

If yes, explain your company's need for seasonal or temporary employees:

4. Within the next two years, what does your company anticipate the level of employment to be:

Full-time salaried 0 Full-time hourly 0

Part-time 1 Seasonal/Temporary 0

5. Does your company offer benefits to all employees? Full-time X Part-time _____

6. Estimated annual payroll at the Gluckstadt facility:

\$ 89,000

Capital Investment:

1. Amount of capital investment for this project:

Real Property Value: \$ _____

Personal Property Value: \$ 1,075,905

Expansions:

1. Is this an expansion: Yes _____ No X

If this is an expansion, describe the expansion: _____

Local Economy:

1. What purchases of goods or services are made by your company from local vendors or businesses? _____

RFID printer supplies and office supplies.

From: [Yu Liu](#)
To: [Lindsay Kellum](#)
Cc: [Scott Maugh](#)
Subject: Re: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline
Date: Tuesday, March 31, 2026 1:47:19 PM
Attachments: [2026 Leaderway - Ad Valorem Tax Exemption Summary and Information Sheet \(002\).pdf](#)
[2026 Leaderway - Ad Valorem Tax Exemption Application \(002\) Signed.pdf](#)
[2026 Sanhua - Ad Valorem Tax Exemption Application \(002\).pdf](#)
[2026 Sanhua - Ad Valorem Tax Exemption Summary and Information Sheet \(002\).pdf](#)

Hi Lindsay,

I have attached the freeport application for Leaderway USA Inc, which is another company other than Sanhua.

Additionally, Based on the 3-years exemption you mentioned, I'm not sure whether or not should file the freeport in 2026 - 2028, thus I attached the 2026 freeport application for Sanhua for your reference.

Thanks,
Yu

From: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Sent: Monday, March 30, 2026 12:06 PM
To: Yu Liu <yu.liu@sanhuausa.com>
Cc: Scott Maugh <scott.maugh@gluckstadt.net>
Subject: RE: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline

Hi Yu,

Please see attached minutes from 1/13/26 granting a 3-year exemption on Freeport (Item 6B); I will send a formal letter out today with a copy of the attached minutes and copying the tax assessor / collector on it for your records.

Are you needing to request an additional exemption, and is it for Freeport or Industrial? And if so, I need to receive the application via email no later than this Friday, April 3 please to make sure it is on the April 14 agenda for consideration by the board.

Thank you.

LINDSAY LEONARD KELLUM, CMC
City Clerk, City of Gluckstadt
P.O. Box 2210
Madison, MS 39130
(769) 567-2306
Lindsay.Kellum@gluckstadt.net



From: Yu Liu <yu.liu@sanhuausa.com>
Sent: Monday, March 30, 2026 10:08 AM
To: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Subject: Re: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline

Hi Lindsay,

This is Yu Liu from Sanhua International Inc.

We are prepare the application for a free port warehouse ad valorem tax exemption with the city of Gluckstadt, and w have one more entity require to file the ad valorem tax exemption. Could you please let me know if we can send it to you by email for application as what we did last year, or we should mail both to the address: 343 Distribution Drive, Gluckstadt, MS 39110?

Thank you,
Yu

From: Yu Liu <yu.liu@sanhuausa.com>
Sent: Tuesday, April 1, 2025 11:46 AM
To: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Cc: Sally Han <Sally.Han@sanhuausa.com>
Subject: Re: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline

Hi Lindsay,

Thank you for confirming.
Please find attached the 2025 Ad Valorem tax exemption application from Sanhua

International Inc. and let me know if you have any questions.

Thanks,
Yu

From: Lindsay Kellum
Sent: Tuesday, April 1, 2025 10:43 AM
To: Yu Liu
Subject: RE: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline

Hi Yu,

You may send it by email to me directly.

You may also put a hard copy in the mail to 343 Distribution Drive, Gluckstadt, MS 39110.

LINDSAY LEONARD KELLUM, CMC

City Clerk, City of Gluckstadt

P.O. Box 2210

Madison, MS 39130

(769) 567-2306

Lindsay.Kellum@gluckstadt.net



From: Yu Liu <yu.liu@sanhuausa.com>
Sent: Tuesday, April 1, 2025 10:36 AM
To: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Subject: Re: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline

Hi Lindsay,

This is Yu Liu from Sanhua International Inc.

Our company received a letter requesting us to resubmit an application for a free port warehouse ad valorem tax exemption with the city of Gluckstadt. The due date for submit is April 1st. which is today. Could you please let me know what the mailing address is to submit the form, or we can send it to you by email for application as what we did last year.

Thank you,

Yu

From: Yu Liu
Sent: Friday, May 10, 2024 2:31 PM
To: lindsay.kellum@gluckstadt.net
Cc: Lan Feng
Subject: Fw: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline

Hi Lindsay,

This is Yu Liu, the tax accountant of Sanhua International Inc.

Thank you so much for reminding us about the Ad Valorem tax exemption. Could you please

send us the forms that we submitted last year as a reference.

Thanks,

Yu

From: Cindy Chen <Cindy.Chen@sanhuausa.com>
Sent: Thursday, May 9, 2024 9:41 PM
To: Lan Feng <feng.lan@sanhuausa.com>; Yu Liu <yu.liu@sanhuausa.com>
Subject: Fwd: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline

FYI. Regarding GW Freeport exemption.

Cindy Chen

From: Lindsay Kellum <lindsay.kellum@gluckstadt.net>
Sent: Thursday, May 9, 2024 6:07 PM
To: Cindy Chen <Cindy.Chen@sanhuausa.com>
Cc: Wesley Slay <wesley.slay@gluckstadt.net>; Miya Bates Personal Email <miya.bates@mcl.cpa>; Scott Maugh <scott.maugh@gluckstadt.net>; Nicole Flanagan <Nicole.Flanagan@madison-co.com>
Subject: Freeport Exemption Request, Sanhua - Notification of Upcoming Deadline

You don't often get email from lindsay.kellum@gluckstadt.net. [Learn why this is important](#)

Hi Cindy,

Is Sanhua requesting a freeport exemption this year from the City? The City granted an exemption for one year in May of 2023 (please find attached letter for reference). We have not received a request this year to date.

Please find attached our board adopted resolution and application process for industrial & freeport exemptions. Our next regular meeting will be held Tuesday, May 14th and the County is asking we notify them of all exemptions by June 1st (as our June regular meeting is scheduled for the second Tuesday of the month and falls after the county's deadline).

If Sanhua intends to request another exemption from the city, I will need the application and relevant documentation submitted asap so the board has ample time to review and consider ahead of next Tuesday.

Please advise as soon as possible if Sanhua intends to request.

LINDSAY LEONARD KELLUM

City Clerk, City of Gluckstadt

P.O. Box 2210

Madison, MS 39130

(769) 567-2306

Lindsay.Kellum@gluckstadt.net



From: [Nicole Flanagan](#)
To: [Lindsay Kellum](#)
Cc: [Randi Jerome](#); [Norman Cannady](#)
Subject: Pending County Exemption Requests
Date: Tuesday, May 26, 2026 3:43:19 PM
Attachments: [City of Gluckstadt.pdf](#)

Good Afternoon Lindsay,

In finalizing our packet for the upcoming Madison County Board of Supervisors meeting, I wanted to share with you portions that include industries that are located inside the City limits of Gluckstadt.

I am aware that some have filed with the County but not the city but I felt it was worth sharing with you, should they chose to file for the City exemption in the future.

Please keep in mind, these are pending approval. They will be presented to the Board June 1, 2026.

If you would like, I can follow up with you after the June 1st meeting to confirm approvals/denials.

Also noteworthy, the freeport warehouse exemption license for D.B.C. is still considered active, they would only need to file the reporting documentation within the deadline to enjoy the exemption for the 2027 tax roll.

I hope this information is helpful – if you have any questions, please feel free to reach out to me.

Thanks,

Nicole

Nicole Mann Flanagan
Chief Deputy
Personal Property Director
Advanced Industrial Personal Property Appraiser

Madison County Tax Assessor's Office

(601)855-5647

nicole.flanagan@madison-co.com

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This message, and the documents attached hereto, are intended only for the addressee and may contain privileged or confidential information. Any unauthorized disclosure is strictly prohibited. If you have received this message in error, please delete the original message. Thank you.

**Consideration/Approve/Deny
Freeport Warehouse License Application
Leaderway USA, Inc**



NORMAN A. CANNADY, JR.
TAX ASSESSOR
MADISON COUNTY

CANTON OFFICE
P.O. BOX 292
CANTON, MS 39046-0292
CANTON: (601) 859-1921
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

5/22/2026

Leaderway USA INC – Gluckstadt Warehouse
195 Industrial Blvd
Madison, MS 39110

Free Port Warehouse Application 27-31-51

First Time Filing

The finished goods inventory amount subject to taxation is \$ 1,075,905
Estimated percentage of personal property inventory to be shipped within Mississippi is 3.17%.

TOTAL TAXABLE Inventory for 2026 \$ 34,106 (if approved)
TOTAL TAXABLE Inventory for 2026 \$ 1,075,905 (if denied)

**APPLICATION
FREE PORT WAREHOUSE
LICENSE**

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

NAME OF WAREHOUSE LEADERWAY USA INC - GLUCKSTADT WAREHOUSE
PHYSICAL ADDRESS 195 INDUSTRIAL BLVD, MADISON, MS 39110
TYPE OF PROPERTY SHIPPED INVENTORY TOTAL VALUE OF PROPERTY \$1,075,905
PERCENTAGE OF PROPERTY SHIPMENTS WITHIN MISSISSIPPI 3.17%
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 24 day of MARCH, 2026.

LEADERWAY USA INC

Applicant (Name of Taxpayer)

By: [Signature]

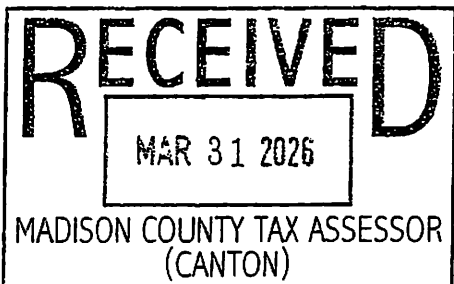
Title: CFO

ATTEST:

Contact Name: Ming Colbert

Phone Number: 601-586-1990

Email: ming.colbert@sanhuausa.com



**FREE PORT WAREHOUSE
REPORT OF INVENTORY
JANUARY 1, 2026**

Name of Warehouse LEADERWAY USA INC - GLUCKSTADT WAREHOUSE

Location 195 INDUSTRIAL BLVD City MADISON County MADISON

Mailing Address 195 INDUSTRIAL BLVD, MADISON, MS 39110

- 1. Total value of personal property as of 1/1/2026 . \$1,075,905
- 2. Estimated percentage of personal property to be shipped within Mississippi. 3.17%
- 3. Amount of personal property to be assessed (Multiply Item 1 times Item 2). \$34,106

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 24 day of MARCH, 2026.

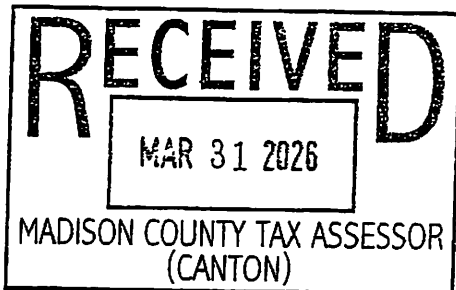
By 

Title CFO

Contact Name: Ming Colbert

Phone Number: 601-586-1990

Email: ming.colbert@sanhuausa.com



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

FREE PORT WAREHOUSE
REPORT OF INVENTORY MOVEMENT
FOR PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

Name of Warehouse LEADERWAY USA INC - GLUCKSTADT WAREHOUSE

Location 195 INDUSTRIAL BLVD City MADISON County MADISON

Mailing Address 195 INDUSTRIAL BLVD, MADISON, MS 39110

1. Total shipments of all personal property.	<u>\$3,886,559</u>
2. Total shipments within Mississippi.	<u>\$123,059</u>
3. Percentage of shipments within Mississippi.	<u>3.17%</u>
4. Amount of property subject to tax, 1/1/ 20 <u>26</u> . (# 3 x previous year Report of Inventory # 1)	<u>\$34,106</u>
5. Prior estimate (Previous Report of Inventory)	<u>N/A</u>
6. Personal property to be back assessed. (# 4 less # 5)	<u>\$34,106</u>

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 24 day of MARCH, 2026.

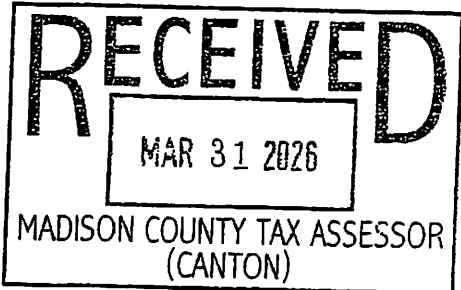
By 

Title CFO

Contact Name: Ming Colbert

Phone Number: 601-586-1990

Email: ming.colbert@sanhuausa.com



**Financial Impact of Tax Exemptions
at Tax Rate of 12.00 mills**

Industrial Exemption Data from Exemption Applications				Cost to City in Lost Revenue									
Name	2025 True Value	2025 Assessed Value	Last Year of Exemption	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
TOWER AUTOMOTIVE	\$291,110	\$43,667	2033	\$524	\$524	\$524	\$524	\$524	\$524	\$524			
TOWER AUTOMOTIVE	\$153,348	\$23,002	2034	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276		
TOWER AUTOMOTIVE	\$68,962	\$10,344	2035	\$124	\$124	\$124	\$124	\$124	\$124	\$124	\$124	\$124	
TOWER AUTOMOTIVE *	\$269,446	\$40,417	2036	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485	\$485
LEADERWAY USA	\$1,075,905	\$161,386	2036	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937	\$1,937
WESTLAKE CHEMICAL	\$444,799	\$66,720	2036	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801	\$801
				<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$4,146</u>	<u>\$3,622</u>	<u>\$3,346</u>	<u>\$3,222</u>

* Gluckstadt took action on this item on 04/14/2026.

Sources: City of Gluckstadt; Bridge & Watson, Inc.

Date prepared: May 20, 2026