

CITY OF CLINTON
REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN
TUESDAY, JANUARY 18, 2000 - 7:00 P.M.
MUNICIPAL COURTROOM - 305 MONROE STREET

WELCOME AND CALL TO ORDER - Mayor Rosemary Aultman

INVOCATION AND PLEDGE OF ALLEGIANCE TO THE FLAG

The invocation was led by Alderman Brantley followed by the Pledge of Allegiance to the Flag led by Alderman Fisher.

ROLL CALL - City Clerk Nelson Byrd

Present: Jehu Brabham - Alderman-At-Large
 Tony Hisaw - Alderman Ward 1
 Rodney DePriest - Alderman Ward 2
 Clint Brantley - Alderman Ward 3
 Phil Fisher - Alderman Ward 4
 Herb Touchton - Alderman Ward 5
 Sharbert Lott - Alderman Ward 6
 Ken Dreher - City Attorney
 Nelson Byrd - City Clerk

APPROVAL OF CONSENT AGENDA ITEMS A-N WITH THE EXCEPTION OF "H"

MOTION made by Alderman Brantley and **SECONDED** by Alderman Lott to approve Consent Agenda Items A-N with the exception of "H" listed on page 546 of this Minute Book AA. Quotes listed in items C & L can be found in the office of the City Clerk.

MOTION CARRIED UNANIMOUSLY

APPROVAL OF FINAL PLAT FOR KIRKWOOD SUBDIVISION, PART 2

Upon recommendation of City Engineer Richard Broome, **MOTION** made by Alderman Brabham and **SECONDED** by Alderman Lott to approve the Final Plat for Kirkwood Subdivision, Part 2, conditional on all corrections being made to the Final Plat as specified by the City Engineer. **MOTION CARRIED UNANIMOUSLY**

APPROVAL FOR AD VALOREM EXEMPTION REQUESTS BY GULF STATES CANNERS

Upon recommendation of City Clerk Nelson Byrd, **MOTION** made by Alderman Fisher and **SECONDED** by Alderman Hisaw to approve that Resolution and Application found on pages 547-557 of this Minute Book AA granting exemption from ad valorem taxation on machinery, equipment, and materials completed December 31, 1999 by Gulf States Canners, Inc. **MOTION CARRIED UNANIMOUSLY**

RESCINDED - 5-2-00 P-828, 835-836
Upon recommendation of City Clerk Nelson Byrd, **MOTION** made by Alderman Hisaw and **SECONDED** by Alderman Fisher to approve that Resolution and Application found on pages 558-565 of this Minute Book AA granting exemption from ad valorem taxation on certain manufactured products held for sale or shipment to other than final consumer for Gulf States Canners, Inc. **MOTION CARRIED UNANIMOUSLY**

EXECUTIVE SESSION TO DISCUSS LEGAL MATTERS-07:20 P.M.

Motion made by Alderman Brantley and **SECONDED** by Alderman Brabham to consider entering executive session for the stated matter. **MOTION CARRIED UNANIMOUSLY**

MOTION made by Alderman Touchton and **SECONDED** by Alderman Brantley to enter executive session. **MOTION CARRIED UNANIMOUSLY**

MOTION made by Alderman Brabham and **SECONDED** by Alderman Lott to exit executive session at 09:10 p.m. **MOTION CARRIED UNANIMOUSLY**

ADJOURN 9:10 p.m.

MOTION made by Alderman Lott and **SECONDED** by Alderman Brantley to adjourn. **MOTION CARRIED UNANIMOUSLY**

Copy of Agenda can be found on page 546 of this Minute Book AA.

APPROVED: Rosemary G. Aultman January 19, 2000
Rosemary G. Aultman, Mayor Date

ATTEST: Nelson Byrd January 19, 2000
Nelson Byrd, City Clerk Date

SEAL:

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF CLINTON,
HINDS COUNTY, MISSISSIPPI,
GRANTING EXEMPTION FROM AD VALOREM TAXATION

The Board next took up for consideration the matter of granting tax exemption from ad valorem taxes for Gulf States Cannery, Inc., and the following Resolution, having first been reduced to writing, was introduced:

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF CLINTON,
HINDS COUNTY, MISSISSIPPI,
GRANTING TAX EXEMPTION FROM AD VALOREM TAXES
FOR A PERIOD OF ~~TEN~~ ^{FIVE (5)} YEARS TO
GULF STATES CANNERS, INC.,
AS AUTHORIZED BY SECTION 27-31-105, ET SEQ.,
OF THE MISSISSIPPI CODE OF 1972, AS AMENDED.

WHEREAS, Gulf States Cannery, Inc., filed in triplicate with this Board its Application for exemption from ad valorem taxation;

WHEREAS, Gulf States Cannery, Inc., has produced written verification and documentation to this Board as to the authenticity and correctness of its Application in regard to the true value of the prayed for exemption and the completion date of said enterprise; and,

WHEREAS, this Board finds as a fact that the property described in the aforesaid Application constitutes an industrial enterprise of public utility which was completed on the 31st day of December, 1999, and that said Company is entitled to the exemption sought of a period of ~~ten (10)~~ ^{FIVE (5)} years, beginning on December 31, 1999, subject to the approval and certification by the Mississippi State Tax Commission.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of

Aldermen of the City of Clinton, Hinds County, Mississippi, as follows:

1. That the Application for ad valorem tax exemption by Gulf States Cannery, Inc., for a period of ^{FIVE (5) yrs} ~~ten (10)~~ years, beginning December 31, 1999, on the property described in the Application filed by said Company for tax exemption and described in Exhibit "A" attached hereto, be, and the same is hereby, approved, subject to approval and certification by the Mississippi State Tax Commission.

2. That Gulf States Cannery, Inc., is hereby granted tax exemption on ad valorem taxes, except State and School District ad valorem taxation, for a period of ^{FIVE (5) yrs} ~~ten (10)~~ years, beginning December 31, 1999.

3. That Applicant be granted exemption from ad valorem taxation for raw materials and work in process used in the production of plastic and can products for which the subject exemption is granted, which exemption shall run concurrently with the exemption of the items shown on Exhibit "A" attached to the subject application.

4. That the Clerk of this Board be, and he is hereby, directed to spread a copy of this Order on the minutes of this Board; that said Clerk shall forward the original and three certified copies of the Application and a certified copy of the transcript of this Order approving said Application to the Mississippi State Tax Commission for its approval and certification; and said Clerk shall also forward one certified copy

to the Tax Assessor of Hinds County, Mississippi, and obtain the Certificate of said Tax Assessor stating that the personal property as itemized in the Application and the raw materials and work in process have been placed on the appropriate tax roll as "Non-Taxable", except for State and School District ad valorem taxes, for the duration of the exemption period only.

After a full discussion of this matter, Mr. FISHER moved that the foregoing Resolution be adopted and said motion was seconded by Mr. HISAW, and upon the question being put to a vote, the Resolution was unanimously adopted by the affirmative vote of the members of the Board of Aldermen of the City of Clinton, Hinds County present.

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Mayor and Board of Aldermen of the City of Clinton, Hinds County, Mississippi, on this 18th day of JANUARY, 2000.

CITY OF CLINTON, MISSISSIPPI

BY: Rosemary J. Aultman
MAYOR

ATTEST:

Nelson Byrd
CITY CLERK

CERTIFICATE OF HINDS COUNTY TAX ASSESSOR

STATE OF MISSISSIPPI

COUNTY OF HINDS

I, Mike Barnes, Tax Assessor of the City of Clinton, Hinds County, Mississippi, do hereby certify that the above and foregoing property was entered on the "State Tax Only" or other appropriate tax roll on the ____ day of _____, 2000, at _____.M., for a period of ^{FIVE (5) yrs} ~~ten (10)~~ years from and after the 31st day of December, 1999.

This the ____ day of _____, 2000.

MIKE BARNES, TAX ASSESSOR

SEAL

EXHIBIT "A"

ASSET #	ASSET NAME	AMOUNT
19826A	AMMONIA TRANSFER	\$ 71,296.20
19814	BNB FILLER HEAD	8,094.62
19630	LINE 2 WARMER	42,477.43
19831	MICROBLEND BEV LINE 2	441,122.61
19832	LAWARE LINE 2 FILLER	58,735.76
19833	WARMER & 12PK CONVEYOR	178,875.65
19901	LN 2 WARMER - LABOR	41,803.08
19903	LINE 1 FILLER VALVES - ADCOR	92,343.12
19919	MICROBLEND SYSTEM LINE 1	449,910.46
19923	LINE 1 FILLER-RING/PINION GEAR	15,462.13
19924	6PK PLYWOOD	15,301.00
19928	UPGRADE LN 1 CONVEYOR	6,378.22
19930	CARBON TOWER	24,465.54
19936	LINE 2 FILLER VALVES-ADCOR	82,644.32
19938	LINE 2 SEAMER PULLIES	3,599.82
19944	GLUE MACH L2 JONES	6,870.12
19834	MERLIN LEGEND PHONE SYS	22,153.82
19836	COMPUTER UPGRADE-YR 2000	56,510.70
19917	COMP MODIFICATIONS (POS RPT&SYRP LOSS)	2,367.38
19922	3-COMPUTERS (ACCOUNTING)	3,613.68
19929	LEGEND PHONE SYS MODULE	3,274.20
19935	RISC 6000	11,412.76
19835	COP TANK	11,527.12
19902	COP TANK-LABOR/PARTS	3,938.76
19914	NEW SUGAR PUMP	7,742.85
19915	SYRUP TANK VALVES	4,753.07
19918	SEAM HEIGHT GAUGE	2,821.33
19920	UV DISINFECTION UNIT-LINE 1	4,932.90
19921	GENESIS II SPECTROPHOTOMETER	12,148.32
19925	CENTER COLUMN DIST. PIPE	3,764.41
19927	CARBO-PM VALVE	4,493.09
19931	LINE 1 COMPRESSOR 3	7,525.85
19932	LINE 2 COMPRESSOR 3	15,891.86
19937	LINE 2-12PK HYDRALICS	4,042.75
19939	AMMONIA COMPRESSOR MOTOR	7,266.44
19940	RAPID MIXER IMPELLER	2,446.30
19941	LINE 1 #1 & #2 COMPRESSORS	22,767.98
19942	LINE 1 #3 COMPRESSOR	18,207.28
19943	HOT WATER HEATER	2,279.10
19926	GEARBOX-AERATOR	1,968.65
19945	CROSSOVER COMPRESSOR	9,617.07

TOTAL

~~\$1,707,456.93~~
1,786,847.75 *ms*

RAW MATERIALS ESTIMATED NOT TO EXCEED \$2,000,000.00.

APPLICATION OF GULF STATES CANNERS, INC.,
FOR EXEMPTION FROM AD VALOREM TAXES
FOR A PERIOD OF ~~TEN~~ ^{FIVE} YEARS AS AUTHORIZED
BY SECTION 27-31-105, ET SEQ., OF THE
MISSISSIPPI CODE OF 1972, AS AMENDED

TO THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF CLINTON, HINDS
COUNTY, MISSISSIPPI:

(1)

Gulf States Canners, Inc., files this its Application in triplicate for exemption from ad valorem taxation, and respectfully represents unto this Honorable Mayor and Board of Aldermen of the City of Clinton, Hinds County, Mississippi, as follows:

(2)

Applicant, Gulf States Canners, Inc., is a Mississippi corporation domiciled in the City of Clinton, Hinds County, Mississippi.

(3)

Applicant is now operating as a processor of canned soft drinks within the City of Clinton, Hinds County, Mississippi, which factory is a bona fide expanded enterprise of public utility within the meaning of Section 27-31-105, et seq., and related Sections of the Mississippi Code of 1972, as amended, and is eligible for the exemption granted by the above mentioned Sections, by specific enumeration, a manufacturer and processor as contemplated by the pertinent laws of the State of Mississippi, particularly Title 27, Chapter 31, Mississippi Code of 1972. The exemption sought in this Application is for the acquisition of additional equipment necessary for the operation of Applicant and for raw materials and

work in process of Applicant used in connection with the said additional equipment.

(4)

Said enterprise was completed on the 31st day of December, 1999, within the meaning of the applicable statutes of the State of Mississippi, and, therefore, the exemption hereby claimed should commence on December 31, 1999, as provided by Section 27-31-105, Mississippi Code of 1972, as amended.

(5)

On the date of this Application, Applicant employs at its Clinton Industrial Park plant approximately ninety-five (95) employees with an estimated annual payroll of approximately \$2,700,000.00. Additionally, the operations of Applicant have created numerous additional jobs for firms in Hinds County, Mississippi, supplying trucking services for the transporting of Applicant's products to various consumers of these products in the States of Louisiana, Arkansas, Tennessee, Alabama and Mississippi.

(6)

The additions and expansions described in this Application are essential to the preservation of existing jobs and to the maintenance of Applicant's competitive position with other manufacturing operations.

(7)

The exemption of the tangible property described in Exhibit "A" should be granted for a period of ~~ten (10)~~ ^{FIVE (5) YRS} years from December 31, 1999.

(8)

The true value of the property for which exemption is sought as listed on Exhibit "A" is ~~\$1,707,456.93~~ ^{\$1,786,847.75 NB}.

(9)

Applicant also seeks exemption from ad valorem taxation for the raw materials and work in process used in the production of the can products for which the subject exemption is sought, which exemption for raw materials and work in process shall run concurrently with the exemption of the items shown on Exhibit "A" attached to this Application. Applicant estimates the value of these raw materials and work in process would not exceed at any time during the life of the exemption the sum of \$2,000,000.00.

Wherefore, Applicant prays that this Board enter a finding that Applicant's factory is, in fact, an expanded enterprise of public utility, and that the same was completed on the 31st day of December, 1999, within the meaning of the applicable laws of the State of Mississippi.

Applicant further prays that it be granted an exemption from ad valorem taxes except State and School District ad valorem taxes, as provided by law, for a period of ~~ten (10)~~ ^{five (5) NB} years beginning on the 31st day of December, 1999, and ending on the 30th day of December, 2009, upon all of the tangible property described "A" attached hereto and made a part hereof, used in, or necessary to the operation of Applicant's factory in the City of Clinton, Hinds County, Mississippi.

Applicant further prays that it be granted an exemption from

ad valorem taxation, except State and School District taxation for a period of ^{Five (5) yrs} ~~ten (10)~~ years beginning on the 31st day of December, 1999, and ending on the 30th of December, 2009, upon the raw materials and work in process used in the production of the products produced by the equipment described in Exhibit "A".

Applicant further prays that this Board approve this Application by an Order or Resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation, except State and School District ad valorem taxation, for the said ^{FIVE (5) YEAR TR} ~~ten (10) year~~ period, and forward the original and three (3) copies of this Application and a certified transcript of such approval to the Mississippi State Tax Commission, and upon approval of such Application by the said Mississippi State Tax Commission and certification of its approval, the Board enter a Final Order on its minutes granting the exemption herein prayed.

Respectfully submitted, this the 11 day of January, 2000.

GULF STATES CANNERS, INC.

BY:

Randy Lee
RANDY LEE, GENERAL MANAGER

Marion Smith
MARION SMITH
MSB #7628
TRULY, SMITH & LATHAM, P.L.L.C.
P.O. BOX 1307
NATCHEZ, MS 39121
(601) 442-6495
ATTORNEYS FOR APPLICANT,
GULF STATES CANNERS, INC.

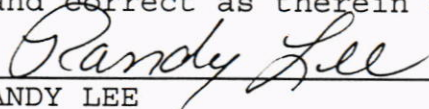
STATE OF MISSISSIPPI
COUNTY OF HINDS

Personally came and appeared before me, the undersigned authority in and for the jurisdiction aforesaid, RANDY LEE, who being by me first placed on oath, deposes and says:

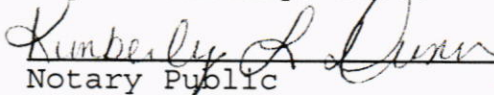
Affiant is the duly constituted, acting and serving General Manager of Gulf States Cannery, Inc., the Applicant named in the above and foregoing Application for tax exemption addressed to the Mayor and Board of Aldermen of the City of Clinton, Hinds County, Mississippi, and as such, is duly authorized to execute, file and present this Application on behalf of the Corporate Applicant.

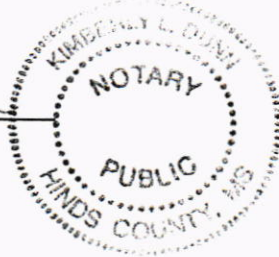
The additions and expansions described in the Application were completed on December 31, 1999.

All of the matters and facts set forth in the above and foregoing Application are true and correct as therein stated.


RANDY LEE

Sworn to and subscribed
before me, this the 11
day of January, 2000.


Notary Public



MY COMMISSION EXPIRES:

EXHIBIT "A"

ASSET #	ASSET NAME	AMOUNT
19826A	AMMONIA TRANSFER	\$ 71,296.20
19814	BNB FILLER HEAD	8,094.62
19630	LINE 2 WARMER	42,477.43
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19945	CROSSOVER COMPRESSOR	9,617.07
TOTAL		\$1,707,456.93

RAW MATERIALS ESTIMATED NOT TO EXCEED \$2,000,000.00.

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF CLINTON,
HINDS COUNTY, MISSISSIPPI,
GRANTING EXEMPTION FROM AD VALOREM TAXATION

The Board next took up for consideration the matter of granting tax exemption from ad valorem taxes to Gulf States Cannery, Inc., of certain manufactured products held for sale or shipment to other than final consumer, which Application was filed pursuant to the terms of Section 27-31-7 of the Mississippi Code of 1972, as amended, and which Application was filed as a companion Application to Applicant's Application for exemption of certain of its facilities and properties at its plant in the Clinton Industrial Park, Hinds County, Mississippi; and the following Resolution, having first been reduced to writing, was introduced:

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF CLINTON,
HINDS COUNTY, MISSISSIPPI,
GRANTING TAX EXEMPTION FROM AD VALOREM TAXES
ON CERTAIN MANUFACTURED PRODUCTS
HELD FOR SALE OR SHIPMENT TO
OTHER THAN FINAL CONSUMER

WHEREAS, Gulf States Cannery, Inc., filed in triplicate with this Board its Application for exemption from ad valorem taxation for certain manufactured products held for sale or shipment to other than final consumer;

WHEREAS, Gulf States Cannery, Inc., filed in triplicate with this Board a companion Application for exemption of certain of its facilities and properties at its plant in the Clinton Industrial Park, Hinds County, Mississippi;

WHEREAS, a result of the additions and expansions in the

accompanying Application for ad valorem tax exemption, Applicant will produce at its plant in the Clinton Industrial Park, Clinton, Mississippi, canned soft drinks, which products will be owned by or remain in the hands of the Applicant at said plant until shipped or sold to some purchaser other than the final consumer;

WHEREAS, Gulf States Cannery, Inc., has produced written verification and documentation to this Board as to the authenticity and correctness of its Application in regard to the true value of the prayed for exemption and the completion date of said enterprise; and,

WHEREAS, this Board finds as a fact that the property described in the aforesaid Application constitutes an industrial enterprise of public utility which was completed on the 31st day of December, 1999, and that said Company is entitled to the exemption sought for a period of ~~ten (10)~~ ^{Five (5)} years, beginning on December 31, 1999.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Aldermen of the City of Clinton, Hinds County, Mississippi, as follows:

1. That the Application by Gulf States Cannery, Inc., for ad valorem tax exemption on canned soft drinks held for sale or shipment to other than final consumer for a period of ~~ten (10)~~ ^{Five (5)} years, beginning December 31, 1999, be, and the same is hereby, approved.

2. That Gulf States Cannery, Inc., is hereby granted ad valorem tax exemption, except State and School District ad valorem

taxation, on canned soft drinks held for sale or shipment to other than the final consumer for a period of ~~ten~~ ^{FIVE (5) YEARS} years, beginning December 31, 1999.

3. That the Clerk of this Board be, and he is hereby, directed to spread a copy of this Order on the minutes of this Board; and obtain the Certificate of said Tax Assessor stating that the manufactured products above described be exempt from ad valorem taxation, except for State and School District ad valorem taxes, for the duration of the exemption period only.

After a full discussion of this matter, Mr. HISAW moved that the foregoing Resolution be adopted and said motion was seconded by Mr. FISHER, and upon the question being put to a vote, the Resolution was unanimously adopted by the affirmative vote of the members of the Board of Aldermen of the City of Clinton, Hinds County present.

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Mayor and Board of Aldermen of the City of Clinton, Hinds County, Mississippi, on this 18th day of JANUARY, 2000.

CITY OF CLINTON, MISSISSIPPI

BY: Rosemary J. Guezman
MAYOR

ATTEST:

Nelson Byrd
CITY CLERK

CERTIFICATE OF HINDS COUNTY TAX ASSESSOR

STATE OF MISSISSIPPI

COUNTY OF HINDS

I, Mike Barnes, Tax Assessor of Hinds County, Mississippi, do hereby certify that the above and foregoing property was entered on the "State Tax Only" or other appropriate tax roll on the ____ day of _____, 2000, at _____.M., for a period of ~~ten~~ ^{FIVE} (5) ^{NB} years from and after the 31st day of December, 1999.

This the ____ day of _____, 2000.

MIKE BARNES, TAX ASSESSOR

SEAL

8B

BEFORE THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF CLINTON,
HINDS COUNTY, MISSISSIPPI

APPLICATION OF GULF STATES CANNERS, INC.,
FOR EXEMPTION FROM AD VALOREM TAXES
ON CERTAIN MANUFACTURED PRODUCTS
HELD FOR SALE OR SHIPMENT TO
OTHER THAN FINAL CONSUMER

TO: THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF CLINTON, HINDS
COUNTY, MISSISSIPPI:

Gulf States Canners, Inc., files this its Application in triplicate for an exemption from ad valorem taxes for certain manufactured products held for sale or shipment to other than final consumer, which Application is filed pursuant to the terms of Section 27-31-7 of the Mississippi Code of 1972, as amended, and as a companion Application to Applicant's Application for exemption of its facilities and properties at its plant in the Clinton Industrial Park, Hinds County, Mississippi. Applicant respectfully shows:

(1)

Applicant, Gulf States Canners, Inc., is a Mississippi corporation and is domiciled in the Clinton Industrial Park, Clinton, Mississippi.

(2)

Applicant is now operating a plant engaged in the manufacturing, making or processing of canned soft drinks ("The Enterprise") qualifying the Applicant for ad valorem tax exemptions under the provisions of Section 27-31-101, et seq., of the Mississippi Code of 1972, as amended, and on this date has filed

its Application for tax exemption for certain additions and expansions of its plant.

(3)

The Enterprise is located within the corporate limits of the City of Clinton, Mississippi, and a companion Application for exemption for certain manufactured products held for sale or shipment to other than final consumer has been filed with Hinds County, Mississippi.

(4)

The representations made in Applicant's Application for exemption from ad valorem taxes on additions to and expansions of its facilities filed this day are, by reference, incorporated into this Application.

(5)

As a result of the additions and expansions in the accompanying Application for ad valorem tax exemption, Applicant will produce at its plant in the Clinton Industrial Park, Clinton, Mississippi, canned soft drinks, which products will be owned by or remain in the hands of the Applicant at said plant until shipped or sold to some purchaser other than the final consumer.

Wherefore, Applicant prays that the above described manufactured products held for sale or shipment to other than final consumer be exempt from ad valorem taxation, except ad valorem taxes for School District purposes, pursuant to the provisions of Section 27-31-7 of the Mississippi Code of 1972, as amended. Applicant further prays that it be granted an exemption commencing.

December 31, 1999, with the tax year 2000, from all ad valorem taxation provided by the above described Section of the Mississippi Code of 1972, with the exemption terminating December 30, ²⁰⁰⁴ ~~2009~~ ^{7/18}, and to that end, the manufactured products above described be exempt from ad valorem taxation as permitted by said Code Section so long as such exemption qualifies under the terms of said Code Section.

Applicant prays for such other, further, general relief as may be accorded to it by this Honorable Board.

Respectfully submitted, this the 11 day of January, 2000.

GULF STATES CANNERS, INC.

BY:

Randy Lee

RANDY LEE, GENERAL MANAGER

Marion Smith
MARION SMITH
MSB #7628
TRULY, SMITH & LATHAM, P.L.L.C.
P.O. BOX 1307
NATCHEZ, MS 39121
(601) 442-6495
ATTORNEYS FOR APPLICANT,
GULF STATES CANNERS, INC.

STATE OF MISSISSIPPI
COUNTY OF ADAMS

Personally came and appeared before me, the undersigned authority in and for the jurisdiction aforesaid, RANDY LEE, who being by me first placed on oath, deposes and says:

Affiant is the duly constituted, acting and serving General Manager of Gulf States Canners, Inc., the Applicant named in the above and foregoing Application for tax exemption addressed to the Mayor and Board of Aldermen of the City of Clinton, Hinds County, Mississippi, and as such, is duly authorized to execute, file and present this Application on behalf of the Corporate Applicant.

The additions and expansions described in the Application were completed on December 31, 1999.

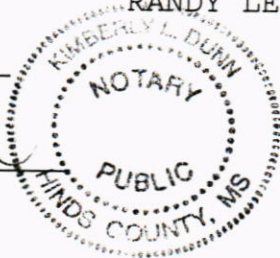
All of the matters and facts set forth in the above and foregoing Application are true and correct as therein stated.

Randy Lee

RANDY LEE

Sworn to and subscribed
before me, this the 11
day of January, 2000.

Kimberly L. Dunn
Notary Public



MY COMMISSION EXPIRES: