CITY OF CLINTON
REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN
TUESDAY, FEBRUARY 16, 1999 - 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 Brabham followed by the Pledge of Allegiance to the Flag led by Alderman Hisaw.

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
	Herb Touchton - Alderman Ward 5
	Sharbert Lott - Alderman Ward 6
	Ken Dreher - City Attorney
	Nelson Byrd - City Clerk
Absent:	Phil Fisher - Alderman Ward 4

APPROVAL OF CONSENT AGENDA ITEMS A-Z

MOTION made by Alderman Brantley and **SECONDED** by Alderman Lott to approve Consent Agenda Items A-Z listed on page 987 of this Minute Book Z. Item M will serve to advertise favorably the opportunities, possibilities, and resources of the City of Clinton. Quotes listed in item J & S may be found in the office of the City Clerk. **MOTION CARRIED UNANIMOUSLY**

APPROVAL OF 5 YEAR RESOLUTIONS FOR AD VALOREM TAX EXEMPTION

MOTION made by Alderman DePriest and **SECONDED** by Alderman Brabham to adopt that Resolution with supporting application found on pages 989-999 of this Minute Book Z granting MCIWORLDCOM a five year ad valorem tax exemption beginning 1-1-98 with a true value of $1,143,290.00. **MOTION CARRIED 6-0 WITH ALDERMAN TOUCHTON ABSTAINING**

MOTION made by Alderman Hisaw and **SECONDED** by Alderman Brabham to adopt that Resolution with supporting application found on pages 1000-1007 of this Minute Book Z granting Delphi Automotive Systems, LLC. a five year ad valorem tax exemption beginning 12-31-98 with a true value of $4,613,057.56. **MOTION CARRIED UNANIMOUSLY**

MOTION made by Alderman Hisaw and **SECONDED** by Alderman Brabham to adopt that Resolution with supporting application found on pages 1008-1015 of this Minute Book Z granting Riverwood International Corp. a five year ad valorem tax exemption beginning 1-1-99 with a true value of $1,823,908.00. **MOTION CARRIED UNANIMOUSLY**

MOTION made by Alderman Hisaw and **SECONDED** by Alderman Brabham to adopt that Resolution with supporting application found on pages 1016-1030 of this Minute Book Z granting Gulf States Canners, Inc. a five year ad valorem tax exemption beginning 12-31-98 with a true value of $1,139,745.55 and raw materials not to exceed $2,000,000.00. **MOTION CARRIED UNANIMOUSLY**

MOTION made by Alderman Hisaw and **SECONDED** by Alderman Brabham to adopt that Resolution with supporting application found on pages 1031-1038 of this Minute Book Z granting Gulf States Canners, Inc. a five year ad valorem tax exemption beginning 12-31-98 on canned soft drinks for sale or shipment to other than final consumers. **MOTION CARRIED UNANIMOUSLY**

APPROVAL OF APPOINTMENTS TO PLANNING & ZONING AND LIBRARY BOARD WITH TERMS EXPIRING 01-01-2002

Recommendation and **MOTION** made by Alderman DePriest and **SECONDED** by Alderman Hisaw to reappoint Tom Coward to the Planning & Zoning Board. **MOTION CARRIED UNANIMOUSLY**

After recommendation by Mayor Aultman, **MOTION** made by Alderman Brantley and **SECONDED** by Alderman Touchton to reappoint William "Bill" Campbell to the Planning & Zoning Board. **MOTION CARRIED UNANIMOUSLY**

After recommendation by Mayor Aultman, **MOTION** made by Alderman Touchton and **SECONDED** by Alderman Lott to reappoint David Wright and Wayne Ritchie to the Library Board. **MOTION CARRIED UNANIMOUSLY**

ADJOURN 7:37 p.m.

MOTION made by Alderman Brabham and **SECONDED** by Alderman DePriest to adjourn **MOTION CARRIED UNANIMOUSLY**

Copy of Agenda can be found on pages 987-988 of this Minute Book Z.

APPROVED: Rosemary G. Aultman — February 24, 1999
Rosemary G. Aultman, Mayor — Date

ATTEST: Nelson Byrd — February 24, 1999
Nelson Byrd, City Clerk — Date

SEAL:

2-16-99 7A

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF CLINTON, MISSISSIPPI GRANTING EXEMPTION FROM AD VALOREM TAXES

The Mayor and Board of Aldermen next took up for consideration the matter of granting tax exemption from ad valorem taxes for **MCIWORLDCOM MANAGEMENT COMPANY, INC.**, and the following Resolution having first been reduced to writing, was introduced:

> RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF CLINTON, MISSISSIPPI, GRANTING TAX EXEMPTION FROM AD VALOREM TAXES FOR A PERIOD OF FIVE YEARS, TO **MCIWORLDCOM MANAGEMENT COMPANY, INC.** AS AUTHORIZED BY SECTION 27-31-101 ET SEQ., OF THE MISSISSIPPI CODE OF 1972, AS AMENDED.

WHEREAS, **MCIWORLDCOM MANAGEMENT COMPANY, INC.** filed in triplicate with the Mayor and Board its Application for exemption from ad valorem taxation; and

WHEREAS, **MCIWORLDCOM MANAGEMENT COMPANY, INC.** has produced written verification and documentation to the Mayor and Board as to the authenticity and correctness of its Application in regard to the true value of the prayed for exemption, the completion date of the expansion of said enterprise; and

WHEREAS, the Mayor and Board finds as a fact that the property described in the aforesaid Application constitutes the corporate regional and national headquarters of the Applicant and meets the minimum criteria established by the Mississippi Department of Economic and Community Development and which expansion was completed on or about the 31st day of December, 1997, and that said Company is entitled to the exemption sought for an initial period of five (5) years, beginning on the 1st day of January, 1998, subject to approval and certification by the Mississippi State Tax Commission. That **MCIWORLDCOM MANAGEMENT COMPANY, INC.** is entitled to apply for and be granted an extension of five (5) years upon furnishing proof of compliance, subject to approval and certification by the Mississippi State Tax Commission, but that the total years for any exemption granted will not exceed ten (10) years.

NOW, THEREFORE, BE IT RESOLVED BY the Mayor and Board of Aldermen of Clinton, Mississippi, as follows:

1. That the Application for ad valorem tax exemption by **MCIWORLDCOM MANAGEMENT COMPANY, INC.** for an initial period of five (5) years, beginning January 1, 1998, on the property described in the Application filed by said Company for tax exemption, be and the same is hereby approved, subject to approval and certification by the Mississippi State Tax Commission. That **MCIWORLDCOM MANAGEMENT COMPANY, INC.** is entitled to apply for and be granted an extension of five (5) years upon furnishing proof of compliance, subject to approval and certification by the Mississippi State Tax Commission, but that the total years for any exemption granted will not exceed ten (10) years.

2. That **MCIWORLDCOM MANAGEMENT COMPANY, INC.** is hereby granted tax exemption on ad valorem taxes, except State and School District ad valorem taxation, for an initial period of five (5) years, beginning January 1, 1998.

3. That the City Clerk of this Mayor and Board of Aldermen be, and he is hereby directed to spread a copy of this Order on the minutes of this Board; and 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, Clinton, Mississippi and obtain the Certificate of said Tax Assessor stating that the personal property as itemized in the Application has 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, Alderman DePRIEST moved that the foregoing Resolution be adopted and said motion was seconded by Alderman BRABHAM, and upon the question being put to vote, the Resolution was unanimously adopted by the affirmative vote of the members of the Mayor and Board of Aldermen of Clinton, Mississippi present.

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Mayor and Board of Aldermen of Clinton, Mississippi, on this 16TH day of FEBRUARY, 1999.

Rosemary G. Aultman
MAYOR

ATTEST:

Nelson Byrd
CITY CLERK

APPLICATION TO THE MAYOR AND BOARD OF ALDERMAN
OF CLINTON, MISSISSIPPI
FOR EXEMPTIONS FROM AD VALOREM TAXES

APPLICATION OF MCIWORLDCOM MANAGEMENT COMPANY, INC. FOR EXEMPTION FROM AD VALOREM TAXES FOR A PERIOD OF FIVE YEARS AS AUTHORIZED BY SECTION 27-31-101, et seq., OF THE MISSISSIPPI CODE OF 1972, AS AMENDED

TO THE MAYOR AND BOARD OF ALDERMAN OF CLINTON, MISSISSIPPI:

1. **MCIWORLDCOM MANAGEMENT COMPANY, INC.** files this its application in triplicate for exemption from ad valorem taxation, except State and school district ad valorem taxation, and respectfully represents unto this Honorable Mayor and Board of Alderman:

2. Applicant, **MCIWORLDCOM MANAGEMENT COMPANY, INC.** is a Delaware corporation domiciled in the city of Clinton, Hinds County, Mississippi, and qualified to do business in Mississippi, with the headquarters of its operations in Clinton, Hinds County, Mississippi.

3. Applicant is now operating within the City of Clinton, Hinds County, Mississippi, located at 500 Clinton Center Drive and is a bona fide enterprise of public utility within the meaning of Sections 27-31-101, et seq., and 27-31-105, et seq., and related Sections of the Mississippi Code of 1972, as amended, which has made additions to or expansions of its facilities or properties or has replaced equipment used in connection with or necessary to the operation of its business.

4. That Applicant is a corporate regional and national headquarters under the Department of Economic and Community Development guidelines(copies of which are attached

hereto as Exhibit AA)for purposes of ad valorem tax exemption under Section 27-31-105 of the Miss. Code of 1972, as amended.

5. Applicant therefore is eligible for the exemption granted by Section 27-31-105 of the Mississippi Code of 1972, as amended, namely as a corporate regional and national headquarters within the meaning of Sections 27-31-101, et seq., and 27-31-105, et seq., of the Mississippi Code of 1972, as amended.

6. The exemption prayed for in this Application is with respect to additions to, expansions of, or replacements with respect to Applicant's said enterprise of public utility as enumerated in Section 27-31-101, which expansions, additions, and replacements will promote the development of Hinds County, Mississippi and the City of Clinton, Mississippi.

7. Applicant is constructing a building in Hinds County, Clinton, Mississippi, located at 500 Clinton Center Drive, Clinton, Mississippi 39056, for the purpose of expanding its regional and national headquarters. This Application relates to the additions and replacements of personal property (as listed in Exhibit AB hereto) as a result of the expansion.

8. The expansion which is the subject of this Application was completed on or about the 31st day of December, 1997, within the meaning of the applicable statutes of the State of Mississippi, and therefore, the exemption hereby claimed should commence on January 1, 1998.

9. Said expansion will provide approximately 250 new jobs with an estimated annual payroll of between $6 million and $8 million.

10. When hiring, the Applicant will give preference to Hinds County residents and will utilize Hinds County minority vendors, suppliers, subcontractors, and professionals to the extent consistent with the law and to the extent consistent with the following. The Applicant affirms that

($4,613,057.56), as shown in an itemized list provided with the Application, a copy of which is attached hereto as Exhibit "A"; and

WHEREAS, this Board finds as a fact that the property described in the aforesaid Application constitutes an expanded industrial enterprise of public utility which was completed on the 31st day of December, 1998, and that said company is entitled to an exemption of five (5) years beginning on the 31st day of December, 1998, and ending on the 30th day of December, 2003, subject to approval and certification by the Mississippi State Tax Commission. Applicant can apply for consideration of an additional five year extension of this exemption at the conclusion of the first five years granted herein.

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

1. That the Application for ad valorem tax exemption by Delphi Automotive Systems, LLC, on the property described in Exhibit "A" of the Application filed by said Company for tax exemption with a true value of $4,613,057.56, is hereby approved and said exemption is hereby granted to the extent of a five year period beginning on the 31st day of December, 1998, and ending on the 30th day of December, 2003, subject to certification of eligibility by the Mississippi State Tax Commission.

2. That the Clerk of this Board be and is hereby directed to spread a copy of this Order on the minutes of this Board; and 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 certification of eligibility; and said Clerk shall also forward one certified copy to the Tax Assessor of

it is an equal opportunity employer. Nothing in this paragraph is intended to create third-party beneficiary rights or, since this Application is intended to apply only to the Applicant's facility in Hinds County, to restrict the Applicant's discretion in employment decisions or contracts of national or international scope and not of a purely local nature, or otherwise unrelated to Hinds County, nor to restrict the applicant from employing the best qualified applicants for positions in all locations, including the Hinds County facility. Thus, Applicant will continue to hire the best qualified applicant for each position, giving preference to Hinds County residents for positions in its Hinds County facility when all other factors, such as education, experience, and skill level are equal.

11. The true value of all property to be exempted is $1,143,290.00, as shown in an itemized list attached hereto as Exhibit AB and made a part hereof.

12. Said exemption of the personal property described in Exhibit AB should be granted for an initial period of five (5) years beginning on January 1, 1998 and ending on the 31st day of December, 2002. Applicant should be entitled to apply for and be granted an extension of five (5) years upon furnishing proof of compliance, with the total years for any exemption not to exceed ten (10) years.

PRAYER

WHEREFORE, Applicant prays that the Mayor and Board of Alderman enter a finding that applicant's business is in fact a corporate regional and national headquarters, that the Applicant has in fact undertaken an addition to, expansion of, or replacement with respect to an enterprise of public utility; and that the first phase of same was completed on the 31st day of December, 1997, within the meaning of the applicable laws of Mississippi;

That applicant be granted an exemption from ad valorem taxation except State and School District ad valorem taxation, as provided by law, for an initial period of five (5) years beginning on the 1st day of January, 1998, and ending on the 31st day of December, 2002, upon all of the personal property described in Exhibit AB attached hereto and made a part hereof, used in, or necessary to the operation of applicant's business in the City of Clinton, Hinds County, Mississippi;

That Applicant be entitled to apply for and be granted an extension of five (5) years upon furnishing proof of compliance, with the total years for any exemption granted not to exceed ten (10) years; and

That the Mayor and Board of Alderman 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 an initial period of five (5) years beginning on January 1, 1998; that the Applicant will be entitled to apply for and be granted an extension of five (5) additional years; that the total years for exemption for this expansion shall not exceed ten (10) years; and that said Mayor and Board of Alderman shall forward the original and three certified copies of this application and a certified transcript of such approval to the Mississippi State Tax Commission and upon approval of this application by the said Mississippi State Tax Commission and certification of its approval, the Mayor and Board of Alderman will enter a final order on its minutes granting the exemption herein prayed and notify the County Tax Assessor of such exemption and obtain a certificate of the County Tax Assessor verifying the status of said property as non-taxable on the appropriate tax rolls.

Respectfully submitted, this the 28th day of January, 1999.

MCIWORLDCOM MANAGEMENT COMPANY, INC.
Applicant

By: Walter Nagel
Title: Vice President

ATTEST:

____

~~STATE OF MISSISSIPPI~~
District of Columbia
~~COUNTY OF HINDS~~

Personally appeared before me, the undersigned authority, Walter Nagel known to me to be the Vice President of **MCIWORLDCOM MANAGEMENT COMPANY, INC.**, who being first duly sworn upon his oath says the facts stated in the foregoing application for Exemption from Ad Valorem Taxes are true and correct.

GIVEN under my hand and seal of office this the 28th day of January, 1999.

Maria A. Rauel
NOTARY PUBLIC

My Commission Expires:

2/14/2001

MDECD GUIDELINES FOR AD VALOREM EXEMPTION

A minimum of 35 jobs must be created to qualify for the ad valorem exemption.

National Headquarters

That location or office, of a multi-state business, where managerial, professional, technical and administrative personnel are domiciled and employed and where the businesses financial, personnel, legal, technical, support staff, support services, and other centralized business functions are performed. The function and purpose of the national headquarters is to plan, direct, and control all aspects of the organization operations and has final authority over all regional offices, operating facilities, or any other offices of the business enterprise. The "national headquarters" is subordinate only to the ownership of the organization or its representatives.

Regional Headquarters

One of several management offices or facilities of a multi-state business that is responsible for planning, directing, and controlling all aspects of the business operations within a sub-dived area of the United States.

A regional headquarters is a separate function from those offices and personnel responsible for the management of operating facilities within its region. The regional headquarters employees would be comprised of management, administrative, and other personnel engaged in their direct support. A regional headquarters would have final authority over all matters within its region of operations and be subordinate to a national headquarters.

Support staff are those full-time employees required to assist management and other headquarters personnel or perform other functions which are unique to, or required by the national headquarters. The classification of support personnel as headquarters employees is dependent on their duties being in direct relationship to the functions of the office or facility and not solely upon their presence in that physical location.

EXHIBIT

"A"

PARCEL NUMBER	MAP REFERENCE
308 06	

HINDS COUNTY
JACKSON, MS.

DESCRIPTION	
RNITURE AND FIXTURES ETC	1,143,290

PROPERTY ADDRESS	TRUE VALUE
CLINTON CENTRE DR	1,143,290

LDDS WORLDCOM
C/O KIM BEASLEY
ATTN TAX DEPARTMENT
515 E AMITE STREET
JACKSON MS 39201

Dear Property Owners:

The Hinds County Tax Assessor's Office has estimated the true value of your property for this year. Shown to the left is the true value and description of the property. **The value shown is not the assessed value.**

If you have justifiable cause and supporting evidence to indicate that this appraisal does not reflect the true value, a representative of this office will be available to discuss the valuation with you from this date through July 31, at the

Hinds County Tax Assessor's Office
Hinds County Chancery Court Building
316 S. President St.
Jackson, Mississippi

between the hours of 8:00 A.M. and 4:00 P.M., Monday through Friday.

If you desire a hearing, **please bring this notice with you:**

1998

Mike Barnes
Hinds County Tax Assessor
P.O. Box 22908
Jackson, Ms. 39225-2908

AUTO

EXHIBIT
"B"
DETAIL ATTACHED

PAGE 1 of 2

WorldCom Management Company, Inc.
Detail of Furniture & Fixtures
Location: 500 Clinton Center Drive, Clinton, MS 39056

Vendor Name	Description	Prop Type	Posting Date
100001437BUSINESS INTERIORS	CUBICLES	F&F	1998/02/03
100001437BUSINESS INTERIORS	CUBICLES	F&F	1998/02/03
100001437BUSINESS INTERIORS	CUBICLES	F&F	1998/01/30
100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/02/12
100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/01/30
100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/01/30
100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/01/30
100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/01/30
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100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/01/30
100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/01/30
100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/02/02
100050296HAWORTH INC	CUBICLES & CHAIRS	F&F	1998/02/02
100087655USG INTERIORS INC	CUBICLES	F&F	1998/02/26
100087655USG INTERIORS INC	CUBICLES	F&F	1998/02/12
100087655USG INTERIORS INC	CUBICLES	F&F	1998/02/12
100087655USG INTERIORS INC	CUBICLES	F&F	1998/02/12
INTEGRATED ELECTRONICS SYSTEMS	PROJECTOR SCREENS	F&F	1998/02/12
			1998/01/27

EXHIBIT B PAGE 2 of 2

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7B
NEW
5 YRS.

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF CLINTON, MISSISSIPPI, AUTHORIZING APPLICATION OF DELPHI AUTOMOTIVE SYSTEMS, LLC FOR EXEMPTION FROM AD VALOREM TAXES AS AUTHORIZED BY SECTION 27-31-101, ET SEQ. OF THE MISSISSIPPI CODE OF 1972 AND COMPLETED DECEMBER 31, 1998

The Board next took up for consideration the matter of granting tax exemption from ad valorem taxes for Delphi Automotive Systems, LLC, and the following Resolution, having first been reduced to writing, was introduced:

> RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF CLINTON, MISSISSIPPI, GRANTING TAX EXEMPTION FROM AD VALOREM TAXES FOR A TEN-YEAR PERIOD TO DELPHI AUTOMOTIVE SYSTEMS, LLC, AS AUTHORIZED BY SECTION 27-31-101, ET SEQ. OF THE MISSISSIPPI CODE, AS AMENDED.

WHEREAS, Delphi Automotive Systems, LLC, filed in triplicate with this Board its Application for exemption from ad valorem taxation on expanded or replaced equipment and facilities in Plants 20, 22, 24, 25 and 27, completed December 31, 1998, and located within the industrial park of the City of Clinton, Hinds County, Mississippi; and

WHEREAS, Delphi Automotive Systems, LLC, 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, the additions and expansions and replacement of equipment were completed on December 31, 1998, and as of that date the true value of all property to be exempt was Four Million, Six Hundred Thirteen Thousand, Fifty-Seven and 56/100 the City of Clinton and obtain the Certificate of said Tax Assessor stating that both the real and personal property as itemized in the Application 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, Alderman HISAW moved that the foregoing Resolution be adopted and said motion was seconded by Alderman BRABHAM, and upon the question being put to a vote, the vote was as follows:

Alderman Jehu Brabham voted: AYE

Alderman Tony Hisaw voted: AYE

Alderman Rodney De Priest voted: AYE

Alderman Clint Brantley voted: AYE

Alderman Philip Fisher voted: ABSENT

Alderman Herb Touchton voted: AYE

Alderman Sharbert Lott voted: AYE

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Board of Alderman of Clinton, Mississippi, on this, the 16TH day of FEBRUARY, 1999.

Rosemary G. Aultman
ROSEMARY G. AULTMAN, Mayor
City of Clinton, Mississippi

ATTEST:

Nelson Byrd
NELSON BYRD, City Clerk
City of Clinton, Mississippi

(SEAL)

g: RPW/Delphi/Delphi7c.res

EXHIBIT "A"

GENERAL MOTORS CORPORATION

DELPHI PACKARD ELECTRIC SYSTEMS

True value of property added to Plants 20, 22, 24, 25 and 27 completed December 31, 1998:

LOCATION	MACHINERY AND EQUIPMENT	FURNITURE AND FIXTURES	WORK-IN-PROGRESS INVENTORIES	TOTAL
Plant 20	840,929.80	28,598.90	426,315.25	1,295,843.95
Plant 22	1,102,153.28	47,168.05	558,744.32	1,708,065.65
Plant 24	852,130.43	3,885.83	431,993.49	1,288,009.75
Plant 25	52,448.50	33,695.76	26,589.13	112,733.39
Plant 27	128,123.08	15,328.85	64,952.89	208,404.82
	$2,975,785.09	$128,677.39	$1,508,595.08	$4,613,057.56

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OKSEE NEW
5YR RESO.

APPLICATION OF
DELPHI AUTOMOTIVE SYSTEMS, LLC, FOR EXEMPTION
FROM AD VALOREM TAXES ON ADDITIONAL AND
EXPANDED PROPERTIES AND REPLACEMENT OF
EQUIPMENT AS AUTHORIZED BY SECTION
27-31-101, ET SEQ. OF THE MISSISSIPPI
CODE OF 1972 AND COMPLETED DECEMBER 31, 1998

TO THE MAYOR AND BOARD OF ALDERMEN OF CLINTON, MISSISSIPPI:

Delphi Automotive Systems, LLC, files this its application in triplicate for exemption from ad valorem taxation and respectfully represents unto this Honorable Board as follows:

1. Applicant is a Delaware Corporation with its principal place of business in Detroit, Michigan, and is qualified to do business in Mississippi with its registered office in Hinds County, Mississippi.

2. Applicant is now operating as an automobile component part manufacturing type of industry within the industrial park of the City of Clinton, Hinds County, Mississippi, which factory includes Plants 20, 22, 24, 25 and 27 containing bona fide expanded facilities of public utility within the meaning of Section 27-31-101, et seq. and related Sections of the Mississippi Code, as amended, and is eligible for the exemption granted by the above-mentioned section by specific enumeration, namely "manufacturing"; and the exemption prayed for in this Application is for additions or expansions of the above-mentioned plants and the replacement of equipment used in connection with or necessary to the operation of the said enterprise as provided in Section 27-31-105 of the Mississippi Code, as amended.

4. That said new additions or expansions and replacement of equipment were completed on the 31st day of December, 1998, within the meaning of the applicable statutes of

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the State of Mississippi; and, therefore, the exemption hereby claimed is for a ten year period to begin on the 31st day of December, 1998, and to end on the 30th day of December, 2008.

5. That said new additions or expansions and replacement of equipment will make more secure and support approximately 30 jobs with an estimated annual payroll of $750,000.00 in the facilities of Delphi Automotive Systems, LLC.

6. That the true value of all property to be exempted is Four Million, Six Hundred Thirteen Thousand, Fifty-Seven and 56/100 ($4,613,057.56), as shown in an itemized list attached hereto as Exhibit "A" and made a part hereof.

PRAYER

WHEREFORE, Applicant prays that this Board of Aldermen 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, 1998, within the meaning of the applicable laws of Mississippi; and

That Applicant be granted an exemption from ad valorem taxation except State and School District ad valorem taxation, as provided by law, 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 Applicant's factory in the industrial park of the City of Clinton, Hinds County, Mississippi, for a ten year period beginning on the 31st day of December, 1998, and ending on the 30th day of December, 2008;

That this Board of Aldermen approve this application by an order or resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation, for a period of ten years, and forward the original and three certified copies of this application and a

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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 will enter a final order on its minutes granting the exemption herein prayed.

Respectfully submitted, this the 28th day of January, 1999.

DELPHI AUTOMOTIVE SYSTEMS, LLC

BY: Larry V. Johnson
LARRY JOHNSON
DIRECTOR, MISSISSIPPI OPERATIONS

STATE OF MISSISSIPPI
COUNTY OF HINDS

Personally appeared before me, the undersigned authority in and for the jurisdiction aforesaid, LARRY JOHNSON, who stated that he is Director, Mississippi Operations, of Delphi Automotive Systems, LLC, Clinton, Mississippi, and that the matters set forth in the foregoing Application for Exemption from Ad Valorem Taxation are true and correct to the best of his knowledge, information and belief.

SWORN TO AND SUBSCRIBED BEFORE ME, on this, the 28th day of January, 1999.

Dorothy M Webster
NOTARY PUBLIC

My Commission Expires:

OF COUNSEL:

ROBERT P. WISE
WISE CARTER CHILD & CARAWAY
PROFESSIONAL ASSOCIATION
P. O. Box 651
Jackson, Mississippi 39205
(601) 968-5500 (telephone)
(601) 968-5593 (facsimile)
Email: RWiselaw@aol.com

EXHIBIT "A"

GENERAL MOTORS CORPORATION

DELPHI PACKARD ELECTRIC SYSTEMS

True value of property added to Plants 20, 22, 24, 25 and 27 completed December 31, 1998:

LOCATION	MACHINERY AND EQUIPMENT	FURNITURE AND FIXTURES	WORK-IN-PROGRESS INVENTORIES	TOTAL
Plant 20	840,929.80	28,598.90	426,315.25	1,295,843.95
Plant 22	1,102,153.28	47,168.05	558,744.32	1,708,065.65
Plant 24	852,130.43	3,885.83	431,993.49	1,288,009.75
Plant 25	52,448.50	33,695.76	26,589.13	112,733.39
Plant 27	128,123.08	15,328.85	64,952.89	208,404.82
	$2,975,785.09	$128,677.39	$1,508,595.08	$4,613,057.56

7C
NEW

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN, CITY OF CLINTON, MISSISSIPPI, AUTHORIZINGAPPLICATION OF RIVERWOOD INTERNATIONAL CORPORATION FOR EXEMPTION FROM AD VALOREM TAXES AS AUTHORIZED BY SECTION 27-31-101 ET. SEQ. OF THE MISSISSIPPI CODE OF 1972 FOR ADDITIONS COMPLETED DECEMBER 31. 1998

The Board next took up for consideration the matter of granting tax exemption from ad valorem taxes for Riverwood International Corporation, (herein "Riverwood"), and the following resolution, having first been reduced to writing, was introduced:

> RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN, CITY OF CLINTON, MISSISIPPI, GRANTING TAX EXEMPTION FROM AD VALORM TAXES FOR ONE FIVE-YEAR TERM AND TO BE ENTITLED TO APPLY FOR A SECOND FIVE YEAR TERM TO RIVERWOOD INTERNATIONAL CORPORATION, AS AUTHORIZEDBY SECTION 27-31-101 ET SEQ., OF THE MISSISSIPPI CODE, AS AMENDED, FOR ADDITIONS COMPLETED DECEMBER 31, 1998.

WHEREAS, Riverwood International Corporation, filed in triplicate with this Board its Application for exemption from ad valorem taxation for additions completed on December 31, 1998, and located at Riverwood's plant within the industrial park of the City of Clinton, Hinds County, Mississippi; and

WHEREAS, Riverwood International Corporation, 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, the additions and expansions of equipment were completed on December 31, 1998, and as of that date the actual cost of the property to be exempt was $1,825,452 with a true value of $1,823,908 as shown in an itemized list provided with the Application, a copy of which is attached thereto as Exhibit "A"; and

WHEREAS, this Board finds as a fact that the property described in the aforesaid Application constitutes an expanded industrial enterprise of public utility which was completed on the 31st day of December, 1998, and that Riverwood International Corporation is entitled to the exemption sought of five consecutive years to begin January 1, 1999, and end December 31, 2003, at which time Applicant will be entitled to apply for an extension of five years therefrom until December 31, 2008, with proof of compliance by it with the representations made in paragraphs 5. and 6. of said Application, subject to approval and certification by the Mississippi State Tax Commission.

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

1. That the Application for ad valorem tax exemption by Riverwood International Corporation, on the property described in Exhibit"A" of the Application filed by said Company for tax exemption for the period sought, be and the same is hereby approved, and said exemption is hereby granted, subject to certification of eligibility by the Mississippi State Tax Commission.

3. That the Clerk of this Board be and is hereby directed to spread a copy of this Order on the minutes of this Board; and 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 certification of eligibility; and said Clerk shall also forward one certified copy to the Tax Assessor of the City of Clinton, Mississippi, and obtain the Certificate of said Tax Assessor stating that the personal property as itemized in the Application has 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 full discussion of this matter Alderman Hisaw, moved that the foregoing Resolution be adopted and said motion was seconded by Alderman Brabham, and upon the question being put to a vote, the vote was as follows:

Alderman Jehu Brabham voted: Aye
Alderman Tony Hisaw voted: Aye
Alderman Rodney DePriest voted: Aye

Alderman Clint Brantley voted: AYE

Alderman Phil Fisher voted: ABSENT

Alderman Herb Touchton voted: AYE

Alderman Sharbert Lott voted: AYE

WHEREUPON, the foregoing Resolution was declared, passed, and adopted at a regular meeting of the Mayor and Board of Aldermen, Clinton Mississippi, on this, the 16TH day of FEBRUARY 1999.

Rosemary G. Aultman

ROSEMARY AULTMAN, MAYOR
City of Clinton, Mississippi

ATTEST:

Nelson Byrd

NELSON BYRD, CITY CLERK
CITY OF CLINTON, MISSISSIPPI
(SEAL)

APPLICATION OF RIVERWOOD INTERNATIONAL CORPORATION, FOR EXEMPTION FROM AD VALOREM TAXES ON ADDITIONAL AND EXPANDED PROPERTIES AND EQUIPMENT AS AUTHORIZED BY SECTION 27-31-101 ET SEQ OF THE MISSISSIPPI CODE OF 1972 FOR ADDITIONS COMPLETED DECEMBER 31, 1998

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

1. Riverwood International Corporation files this its application in triplicate for exemption from ad valorem taxation and would respectfully represent unto this Honorable Board as follows:

2. Riverwood is a Delaware corporation with its national administrative headquarters in Atlanta, Georgia, and is qualified to do business in Mississippi, and is in good standing in the State of Mississippi.

3. Riverwood is now operating a paper cutting, printing and container manufacturing type of industry within the industrial park of the City of Clinton, Hinds County, Mississippi, which factory contains bona fide expanded facilities of public utility within the meaning of Section 27-31-101 et. seq. and related Sections of the Mississippi Code, as amended, and is eligible for the exemption granted by the above-mentioned section by specific enumeration namely "manufacturing". The exemption prayed for in this Application is for additions of property and property transferred and will be used in connection with or necessary to the operation of Riverwood's manufacturing enterprise as provided in Section 27-31-105 of the Mississippi Code, as amended.

4. That said new additions or expansions of equipment and machinery were completed on the 31st day of December, 1998, within the meaning of the applicable statutes of the State of Mississippi, and, therefore, the exemption hereby sought is for five consecutive years to begin January 1, 1999, and end on December 31, 2003, at which time Applicant will be

entitled to apply for an extension of five years therefrom until December 31, 2008, with proof of compliance with the following representations made in paragraphs 5. and 6. below.

5. Riverwood will give preference to City of Clinton, Hinds County, Mississippi residents in hiring and will utilize Hinds County, Mississippi minority vendors, suppliers, subcontractors, and professionals.

6. Riverwood represents that during the initial period of five years, that in connection with this Application for Exemption from Ad Valorem Taxes on Additional and Expanded Properties and Equipment as Authorized by Section 27-31-101 et. seq. of the Mississippi Code of 1972 for additions completed December 31, 1998 Riverwood will maintain employment. Also during the initial period of five years, Riverwood as owner for exemption from Ad Valorem Taxes on additional and expanded properties and Equipment as Authorized by Section 27-31-101 et. seq. of the Mississippi Code of 1972 for Additions Completed December 31, 1998, will have invested at least $1,825,452 in initial cost and $1,823,908 in true value in manufacturing machinery and equipment.

7. The City of Clinton/Hinds County Tax Assessor will assess the City of Clinton ad valorem taxes on the property described in Exhibit "A" against Riverwood.

8. The new additions or expansions of equipment will make more secure jobs and payrolls in Riverwood's Clinton, Mississippi Plant as more specifically stated above. Over the years, this plant has undergone almost constant growth and expansion.

9. The initial cost, of all property to be exempted on the expansion is $1,825,452 and the true value is $1,823,908 as shown in the itemized list attached hereto as Exhibit "A' and made a part hereof.

10. Applicant is not seeking to exempt the said property described on Exhibit "A" from Mississippi state ad valorem taxation or from ad valorem taxation for school district purposes.

PRAYER

WHEREFORE, Applicant prays that this Board of Aldermen will enter a finding that Riverwood's factory is in fact an expanded enterprise of public utility, and that the current expansion was completed on the 31st day of December, 1998, within the meaning of the applicable laws of Mississippi; and

That applicant will be granted an exemption from ad valorem taxation, except State of Mississippi and School District ad valorem taxation, as provided by law, upon all of the tangible property described in Exhibit "A" attached hereto and made a part hereof, which is used in, or necessary to, the operation of Riverwood's plant in the industrial park of the City of Clinton, Hinds County, Mississippi, for five consecutive years to begin January 1, 1999, and end on December 31, 2003, at which time Applicant will be entitled to apply for an extension of five years therefrom until December 31, 2008, with proof of compliance with the representations it made in paragraphs 5. and 6. here in above.

That this Board of Aldermen will 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 of Mississippi and School District ad valorem taxation, for the periods sought, and that it will forward the original and three certified 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 after receipt by this Board of certification of the Mississippi State Tax Commission's approval, the Board will enter a final order on its minutes granting the exemption herein prayed for. Applicant requests such other and further relief as to which it may be entitled.

Respectfully submitted, this the 26 day of January 1999.

RIVERWOOD INTERNATIONAL CORPORATION

BY: Catherine Hanson

Catherine Hanson

Vice President Corporate Treasury and Tax

STATE OF GEORGIA

COUNTY OF COBB

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, CATHERINE HANSON, who stated that she is the Vice President Corporate Treasury and Tax for Riverwood International Corporation, Atlanta, Georgia, and that the matters set out in the foregoing Application for Exemption from Ad Valorem Taxation are true and correct.

SWORN TO AND SUBSCRIBED BEFORE ME, on this, the 26th day of January, 1999.

Peggy L. Brady

NOTARY PUBLIC

My Commission Expires:

Notary Public, Cobb County, Georgia.
My Commission Expires December 2, 2001

EXHIBIT "A"

RIVERWOOD INTERNATIONAL CORPORATION

The original cost and acquisition year of property purchased for or transferred from the Bakersfield, California plant to the Clinton, Mississippi Plant of Riverwood completed December 31, 1998. The true value of these assets is also shown and was calculated using the I11 schedule of the 1998 depreciation tables provided by the Mississippi State Tax Commission.

Asset Description	A/R #	Install Date In Mississippi	Actual Acq Date	ORIGINAL COST	97 Dep Factor I11	Industrial Multiplier	TRUE VALUE
GLUE SYSTEM FOR #4 GLUER	5-705	Jul-98	Jul-98	$25,783	1	1	$25,783
COUPON PLACER	6-607	Jul-98	Jul-98	$25,300	1	1	$25,300
A B 12/12 CAN P T 1	6-608	Jul-98	Jul-98	$566,927	1	1	$566,927
(4) INK JET PRINTERS	5-706	Jul-98	Jul-98	$77,185	1	1	$77,185
SHEETER 72"NCS1000	6-606	Jul-98	Jul-98	$696,170	1	1	$696,170
GRAVITY CONVEYOR	6-606	Jul-98	Jul-98	$12,784	1	1	$12,784
REBUILD #1 CASE	6-605	Jul-98	Jul-98	$114,980	1	1	$114,980
PRINT STATIONS	6-602	Jul-98	Jul-98	$89,253	1	1	$89,253
TARGETEER MODIFICATION	5-743	Jul-98	Jul-98	$170,080	1	1	$170,080
TARGETEER MODIFICATION	5-743	Jul-98	Jul-98	$1,759	1	1	$1,759
AC DRIVE	5-743	Jul-98	Jul-98	$7,425	1	1	$7,425
ELECTRIC BOOM TRUCK	5-840	Jul-98	Jul-98	$12,363	1	1	$12,363
TENNANT SCRUBBER	5-843	Jul-98	Jul-98	$19,315	1	1	$19,315
SMART BENDER GREENLE	2-308	Aug-98	Aug-93	$6,128	68.00%	1.1	$4,584
				$1,825,452			$1,823,908

7 2-16-99

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 Canners, 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 FIVE 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 Canners, Inc., filed in triplicate with this Board its Application for exemption from ad valorem taxation;

WHEREAS, Gulf States Canners, 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 22nd day of December, 1998, and that said Company is entitled to the exemption sought of a period of five (5) years, beginning on December 31, 1998, 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 Canners, Inc., for a period of five (5) years, beginning December 31, 1998, 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 Canners, Inc., is hereby granted tax exemption on ad valorem taxes, except State and School District ad valorem taxation, for a period of five (5) years, beginning December 31, 1998.

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 Applicant may be granted an additional five (5) year exemption upon application to the Mayor and Board of Aldermen of the City of Clinton.

5. 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. HISAW moved that the foregoing Resolution be adopted and said motion was seconded by Mr. BRABHAM, 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 16th day of FEBRUARY, 1999.

CITY OF CLINTON, MISSISSIPPI

BY: Rosemary G. Aultman
MAYOR

ATTEST:
Nelson Byrd
CITY CLERK

<u>CERTIFICATE OF HINDS COUNTY TAX ASSESSOR</u>

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 _____________, 1999, at _________ __.M., for a period of five (5) years from and after the 31st day of December, 1998.

This the ____ day of _________________, 1999.

____

MIKE BARNES, TAX ASSESSOR

SEAL

<u>EXHIBIT "A"</u>

DESCRIPTION	COST
SEAMER BASE	$ 20,812.50
JONES TRAY PACKERS - 2	132,693.60
R/O SYSTEM-MEMBRANES	99,404.23
6000# 97 NISSAN LIFT	29,596.39
FILLER SAFETY CURTAIN	5,164.32
SAFETY COVERS	5,117.88
CONDENSING TOWER	43,951.28
2 SERIES 6300 PALLETIZERS	479,242.50
STATUS PANEL	5,433.57
AIR DRYER #2 COMPRESSOR	6,681.73
#7 COMPRESSOR - REPAIR	4,881.85
AMMONIA TRANSFER	8,459.01
1 MAIN DRIVE GEAR BOX	8,282.99
125 HP MOTOR L2 COMPRESSORS	2,283.24
HEAT EXCHANGER	2,788.20
MISC. ELECTRIC PANELS	3,188.29
MAINTOWOC ICE MACHINE	2,080.75
LANTECH STRETCH WRAP SYSTEM	51,586.65
MACH INTERFACES - SOFTWARE	39,951.71
CONVEYOR PANS	5,881.86
RAIL SUGAR PUMP	16,637.80
AUTO CLAVE DRYER	3,585.00
AERATORS	21,074.09
D.P., SUGAR TANK, & BNB TANK	123,878.00

BALL VALVE ACTUATOR	2,192.40
YARD DOG ENGINE	14,895.71
TOTAL	$1,139,745.55

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

GULF STATES CANNERS, INC.

TO: MARION SMITH
FROM: RANDY LEE
DATE: JANUARY, 1999
RE: EXEMPTION #11

PLEASE FILE FOR EXEMPTIONS ON THE FOLLOWING:

ASSET #	ASSET NAME	OLD/ NEW	IN SERVICE	AMOUNT
19741	SEAMER BASE		2/15/98	20,812.50
19726	JONES TRAY PACKERS - 2		2/28/98	132,693.60
19743	R/O SYSTEM-MEMBRANES		2/26/98	99,404.23
19728	6000# 97 NISSAN LIFT		1/16/98	29,596.39
19729	FILLER SAFETY CURTAIN		1/23/98	5,164.32
19744	SAFETY COVERS		2/19/98	5,117.88
19802	CONDENSING TOWER		3/14/98	43,951.28
19801	2 SERIES 6300 PALLETIZERS		5/22/98	479,242.50
19807	STATUS PANEL		5/29/98	5,433.57
19811	AIR DRYER #2 COMPRESSOR		7/17/98	6,681.73
19827	#7 COMPRESSOR - REPAIR		7/24/98	4,881.85
19826	AMMONIA TRANSFER		9/4/98	8,459.01
19821	1 MAIN DRIVE GEAR BOX		10/16/98	8,282.99
19825	125 HP MOTOR L2 COMPRESSORS		10/21/98	2,283.24
19824	HEAT EXCHANGER		10/30/98	2,788.20
19803	MISC ELECTRIC PANELS		3/19/98	3,188.29
19816	MAINTOWOC ICE MACHINE		7/30/98	2,080.75
19813	LANTECH STRETCH WRAP SYSTEM		8/21/98	51,586.65
19805	MACH INTERFACES - SOFTWARE		9/11/98	39,951.71
19812	CONVEYOR PANS		9/29/98	5,881.86
19823	RAIL SUGAR PUMP		10/28/98	16,637.80
19828	AUTO CLAVE DRYER		11/9/98	3,585.00
19822	AERATORS		10/26/98	21,074.09
19809	D.P., SUGAR TANK, & BNB TANK		12/22/98	123,878.00
19829	BALL VALVE ACTUATOR		12/11/98	2,192.40
19806	YARD DOG ENGINE		5/29/98	14,895.71
			TOTAL	**1,139,745.55**

1006 INDUSTRIAL PARK DRIVE • CLINTON, MISSISSIPPI 39056-3298 • TELEPHONE 601-924-0511

APPLICATION OF GULF STATES CANNERS, INC.,
FOR EXEMPTION FROM AD VALOREM TAXES
FOR A PERIOD OF 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 22nd day of December, 1998, within the meaning of the applicable statutes of the State of Mississippi, and, therefore, the exemption hereby claimed should commence on December 31, 1998, 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 five (5) years from December 31, 1998.

(8)

The true value of the property for which exemption is sought as listed on Exhibit "A" is $1,139,745.55.

(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 22nd day of December, 1998, 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 five (5) years beginning on the 31st day of December, 1998, and ending on the 30th day of December, 2003, 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) years beginning on the 31st day of December, 1998, and ending on the 30th of December, 2003, 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 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.

Applicant further prays that it be granted an additional five (5) year exemption upon application to the Mayor and Board of Aldermen of the City of Clinton.

Respectfully submitted, this the 29th day of January, 1999.

GULF STATES CANNERS, INC.

BY: Randy Lee

Randy Lee, General Manager

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 22, 1998.

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 29th day of January, 1999.

Brenda Burgess
Notary Public

MY COMMISSION EXPIRES:

5-23-2002

C:\WPDOCS\GSC\CTY-A-98

EXHIBIT "A"

DESCRIPTION	COST
SEAMER BASE	$ 20,812.50
JONES TRAY PACKERS - 2	132,693.60
R/O SYSTEM-MEMBRANES	99,404.23
6000# 97 NISSAN LIFT	29,596.39
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TOTAL	$1,139,745.55

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GULF STATES CANNERS, INC.

TO: MARION SMITH
FROM: RANDY LEE
DATE: JANUARY, 1999
RE: EXEMPTION #11

PLEASE FILE FOR EXEMPTIONS ON THE FOLLOWING:

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19743	R/O SYSTEM-MEMBRANES		2/26/98	99,404.23
19728	6000# 97 NISSAN LIFT		1/16/98	29,596.39
19729	FILLER SAFETY CURTAIN		1/23/98	5,164.32
19744	SAFETY COVERS		2/19/98	5,117.88
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19826	AMMONIA TRANSFER		9/4/98	8,459.01
19821	1 MAIN DRIVE GEAR BOX		10/16/98	8,282.99
19825	125 HP MOTOR L2 COMPRESSORS		10/21/98	2,283.24
19824	HEAT EXCHANGER		10/30/98	2,788.20
19803	MISC ELECTRIC PANELS		3/19/98	3,188.29
19816	MAINTOWOC ICE MACHINE		7/30/98	2,080.75
19813	LANTECH STRETCH WRAP SYSTEM		8/21/98	51,586.65
19805	MACH INTERFACES - SOFTWARE		9/11/98	39,951.71
19812	CONVEYOR PANS		9/29/98	5,881.86
19823	RAIL SUGAR PUMP		10/28/98	16,637.80
19828	AUTO CLAVE DRYER		11/9/98	3,585.00
19822	AERATORS		10/26/98	21,074.09
19809	D.P., SUGAR TANK, & BNB TANK		12/22/98	123,878.00
19829	BALL VALVE ACTUATOR		12/11/98	2,192.40
19806	YARD DOG ENGINE		5/29/98	14,895.71
			TOTAL	**1,139,745.55**

1006 INDUSTRIAL PARK DRIVE • CLINTON, MISSISSIPPI 39056-3298 • TELEPHONE 601-924-0511

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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 Canners, 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 Canners, 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 Canners, 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 Canners, 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 22nd day of December, 1998, and that said Company is entitled to the exemption sought for a period of five (5) years, beginning on December 31, 1998.

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 Canners, Inc., for ad valorem tax exemption on canned soft drinks held for sale or shipment to other than final consumer for a period of five (5) years, beginning December 31, 1998, be, and the same is hereby, approved.

2. That Gulf States Canners, 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 five (5) years, beginning December 31, 1998.

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. BRABHAM, 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 16TH day of FEBRUARY, 1999.

CITY OF CLINTON, MISSISSIPPI

BY: Rosemary G. 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 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 _____________, 1999, at _________ __.M., for a period of five (5) years from and after the 31st day of December, 1998.

This the ____ day of ________________, 1999.

____
MIKE BARNES, TAX ASSESSOR

SEAL

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

RECEIVED
JAN 29 1999
CITY OF CLINTON

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, 1998, with the tax year 1999, from all ad valorem taxation provided by the above described Section of the Mississippi Code of 1972, with the exemption terminating December 30, 2003, 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 29th day of January, 1999.

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 22, 1998.

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 29th day of January, 1999.

Brenda Burgess
Notary Public

MY COMMISSION EXPIRES:

5-23-2002

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