



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
EXEMPTIONS & PUBLIC UTILITIES BUREAU

November 20, 2023

Ms. Mary Ann Hess, City Clerk  
City of Laurel Jones County  
PO Box 647  
Laurel, MS 39441

Applicant: **Howard Industries, Inc. - Transformer**  
Applicable Code Section: **MCA §27-31-105**  
Date of Completion: **December 31, 2022**  
Date Filed: **May 24, 2023**

**EXEMPTION CERTIFICATION - NOTICE OF ACTION**

- ☐ **NO ACTION** – The Department of Revenue has no authority to act on exemptions requested under the cited section of law.
- ☐ **INCOMPLETE DOCUMENTATION** – We cannot process your request, as necessary documentation is missing. Please provide:
- |  |  |
|--|--|
| <input type="checkbox"/> Application for Exemption         | <input type="checkbox"/> Preliminary Resolution Granting Exemption |
| <input type="checkbox"/> Itemized Asset Listing            | <input type="checkbox"/> MDA Approval Letter                       |
| <input type="checkbox"/> Tax Assessor's Position Statement | <input type="checkbox"/> Final Resolution Granting Exemption       |
- ☐ **REQUEST IS CERTIFIED AS INELIGIBLE** – This request is ineligible under the cited section of law.
- ☒ **REQUEST IS CERTIFIED AS ELIGIBLE** – In accordance with the authority conferred upon the Department of Revenue, we hereby certify that the application for exemption submitted on behalf of the above-referenced entity is compliant with the provisions of law and the property referenced therein is eligible for ad valorem tax exemption to the extent permitted by law.

This certification applies exclusively to the property itemized in the original application for exemption, excluding any property found specifically ineligible by the Department. Outlined below is the total true value of eligible assets per the application. The amount of exemption is limited to the actual assessed value of such assets as annually determined by the Tax Assessor and finally approved by the Board of Supervisors.

TOTAL TRUE VALUE PER APPLICATION		REQUESTED	APPROVED
<input checked="" type="checkbox"/>	Real Property	\$232,173.00	\$232,173.00
<input checked="" type="checkbox"/>	Personal Property	\$4,125,842.64	\$4,125,843.00
<input type="checkbox"/>	Raw Materials		
<input type="checkbox"/>	Work-in-Progress		
<b>TOTAL</b>		<b>\$4,358,015.64</b>	<b>\$4,358,016.00</b>
<input type="checkbox"/>	Ineligible Property <sup>(* see below)</sup>		

Pursuant to Miss. Code Ann. Section 27-31-109, if the governing authorities grant the exemption certified above, they must place a final order on their minutes declaring this property exempt and documenting the dates when this exemption commences and expires.

If the governing authorities issue a final order declaring this property exempt, the clerk must record the application and the order approving the exemption. Finally, the clerk must send a copy of the final order to the Mississippi Department of Revenue.

Should you have any questions concerning this matter, please feel free to contact us.

Debra McDonald, Revenue Specialist  
Exemptions & Public Utilities Bureau  
(P) 601.923.7634

Paul J. Foreman, Director  
Exemptions & Public Utilities Bureau  
(P) 601.923.7632

Save postage and get electronic verification that we have received your exemption filings by submitting any industrial exemption requests or correspondence electronically via email to [indexemptions@dor.ms.gov](mailto:indexemptions@dor.ms.gov).