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May 28, 2026

Mayor and Board of Aldermen  
401 North 5th Avenue  
Laurel, MS 39441

RE: Wayne Sanderson Farms LLC

Dear Mayor and Board of Aldermen,

Enclosed please find one original and two copies of the Application of Wayne Sanderson Farms LLC for Exemption from Ad Valorem Taxes for review by the Board.

I would greatly appreciate it if you will put this matter on the agenda for the next Board meeting.

Thank you for your assistance in this matter and should you have any questions or need additional information, please do not hesitate to contact me.

Yours very truly,



Waverly A. Harkins

**APPLICATION TO THE MAYOR AND BOARD OF ALDERMEN  
OF  
LAUREL, MISSISSIPPI  
APPLICATION OF WAYNE-SANDERSON FARMS LLC  
FOR EXEMPTION FROM AD VALOREM TAXES FOR A PERIOD OF 10 YEARS  
AS AUTHORIZED BY SECTION 27-31-101, et seq., OF THE  
MISSISSIPPI CODE OF 1972, AS AMENDED**

TO THE MAYOR AND HONORABLE BOARD OF ALDERMEN,  
OF LAUREL, MISSISSIPPI:

Comes now, Wayne-Sanderson Farms LLC (the "Applicant") and files this its Application in triplicate for exemption from ad valorem taxation, except school district taxes and the "mandated levies" described in Code Section 27-39-329 and respectfully represents unto the Mayor and Board of Aldermen of Laurel, Mississippi as follows:

1. Applicant has negotiated in good faith with the Mayor and Board of Aldermen as to the ad valorem tax exemption authorized by Code Section 27-31-101 and related Code Sections.
2. Applicant, Wayne-Sanderson Farms LLC is a Delaware limited liability company with a location in Laurel, Mississippi.
3. Applicant is now operating as a manufacturing type of industry within Laurel, Mississippi, which is a bona fide expanded enterprise within meaning of Section 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 replacement of equipment used in connection with or necessary to the operation of such enterprise.
4. The Application is therefore eligible for the exemption granted by Code Section 27-31-105 on tangible property used in, or necessary to, the operation of the manufacturer's enterprise.
5. The exemption prayed for in this Application is with regard to additions to, expansions of, or replacement with respect to Applicant's said enterprise, and is eligible for the exemption, namely Mississippi code annotated section 27-301-105, which expansions additions, and replacements will promote industrialization of Mississippi, and will promote the development of Jones County and the City of Laurel, Mississippi.

6. Applicant has expanded and upgraded its facilities with additions and replacements during 2026. This Application relates to the additions and replacements (as listed in "Exhibit A" attached hereto).
7. The true value of the property to be exempted is \$5,820,957 as listed in the attached hereto as "Exhibit A" and made a part hereof.
8. The exemption from ad valorem taxation, except school district taxes and the "mandated levies", on the tangible property described in "Exhibit A" should be granted for a ten (10) year period beginning on the 1<sup>st</sup> day of January, 2026, and ending on the 31<sup>st</sup> day of December, 2035.

### PRAYER

WHEREFORE, Applicant prays that the Mayor and Board of Aldermen of Laurel, Mississippi, enter a finding that the Applicant has negotiated in good faith with the Mayor and Board of Aldermen to the requested exemption; the Applicant has in fact undertaken an addition to, expansion of, or replacement with respect to an enterprise and that the additions, expansion, and replacements were completed on December 31, 2025, and that the Applicant be granted the exemption, under Code Section 27-31-101, from ad valorem taxation, except school district ad valorem taxes and the "mandated levies" described in Code Section 27-39-329, as provided by law, for a ten-year period beginning on January 1, 2026, for the land and building used in, or necessary to the operation of the Applicant's enterprise in the County of Jones and City of Laurel, Mississippi and described in "Exhibit A" attached hereto; and that the Mayor and Board of Aldermen of Laurel, Mississippi, approve this Application by an Order of Resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation, except for school district ad valorem taxes and the "mandated levies", for a period of ten (10) years and forward this its Application in triplicate and a certified transcript of such approval to the Mississippi Department of Revenue and that, upon approval of this Application by the Mississippi Department of Revenue and the issuance of its certificate of approval, the Mayor and Board of Aldermen of Laurel, Mississippi, will enter a Final Order on its minutes granting the prated for exemption and notify the Jones County Tax Assessor of such exemption and obtain a certificate of the Jones County Tax Assessor verifying the status of said property as non-taxable on the appropriate tax rolls.

APPLICANT: *Wayne Sanderson Farms LLC*



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“Exhibit A”

**Processing Plant**

**2535 Sanderson Farms Dr., Laurel, MS 39440**

<b>Item</b>	<b>Amount</b>
(76) Storage Trailers	\$28,279.66
(7) Western Star OTR Tractors	\$132,1145
Knife Sharpeners & Polisher	\$30,145.50
(2) Stretch Wrap Machines	\$43,636.88
(2) Roll-up Doors	\$50,677.61
Insulation for Refrigeration Equipment	\$49,735.00
Mobile Trailer Security	\$16,336.73
Auto Purger on Refrigeration System	\$36,682.04
Maintenance Shop	\$61,619.00
CVP Machine	\$62,757.05
South Ramp Door	\$59,117.50
Door and Installation	\$16,779.74
(2) Strappers	\$26,592.06
Linde Forklift	\$77,155.56
250 Horsepower Compressor	\$57,846.88
Washer & Dryer	\$26,845.75
Thigh Chiller	\$1,049,674.35
Renovate Employee Restrooms	\$124,540.00
Feather Ditch Pump	\$9,868.00
(2) Roof Access Staircases	\$24,565.23
(8) CFS B15 Touchscreens	\$75,694.64
Dock Door and Installation	\$14,207.40
Split Air Conditioning Unit	\$8,292.50
Shelving Units	\$18,511.00
(13) Ford Explorer SUVs	\$476,729.38
Gutter Repair	\$70,279.70
F-Wing Furniture	\$495,303.00
Corporate Vehicles	\$125,826.30

## Feed Mill

2600 Warehouse Dr, Laurel, MS 39441

Item	Amount
Concrete Repairs	\$81,606.00
(12) Plug Switches for Conveyors	\$66,241.95
(6) Explosion Proof Led Lights	\$36,313.65
Mixer Fat System Meter	\$12,915.88
Feedmill Soy Drag	\$25,270.46
Beta Raven Upgrade	\$85,238.14

## Hatchery

160 Technology Blvd, Ellisville, MS 39437

Item	Amount
(1) Walkie Pallet Jack	\$6,287.32
Extra Duty Power Pusher	\$8,156.74

## Live Production Office

2600 Warehouse Dr, Laurel, MS 39441

Item	Amount
(2) House Fans	\$62,060.00
Security Cameras	\$27,015.36
FM Alarm System MCC Room	\$14,923.69
Hatchery Security Camera System	\$53,286.00
(7) Western Star Tractors	\$557,124.0
Skyblade Fan	\$21,953.19
LED Lights	\$24,975.48
FM 60HP Air Compressor	\$25,882.64
Rooster Spike Move Trailer	\$14,808.80
FM 60HP Air Compressor	\$1,811.78
Rooster Feeders AFF Breeder Farm	\$30,044.00
(2) Moffett Forklifts	\$15,7371.70
(2) Pullet House Fans	\$48,827.17
<b>Total for all Locations</b>	<b>\$5,820,957.00</b>

**RESOLUTION GRANTING EXEMPTION  
FROM AD VALOREM TAXES**

The Mayor and Board of Aldermen of Laurel, Mississippi this day considered the matter of granting exemption from ad valorem taxes, except school district taxes to Wayne-Sanderson Farms LLC. The governing authority finds that the above-named enterprise has submitted verification and documentation as to the authenticity and accuracy of the application in regard to the true value of the property described in the application constitutes an industrial enterprise as described in Section 27-31-101, Mississippi Code of 1972, as amended.

This governing authority does hereby grant, subject to approval and certification of the Mississippi Department of Revenue, ad valorem tax exemption, to the above taxpayer for a period of 10 years, beginning January 1, 2026, on the property described in the application with a total value of \$5,820,957.

Therefore, the resolution to grant ad valorem tax exemption to the above-named enterprise is hereby approved by the Mayor and Board of Aldermen of Laurel, Mississippi for a period of *10 years* as authorized by Section 27-31-101 et seq., Mississippi Code of 1972, as amended, on this the \_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
*Granting Authority*

\_\_\_\_\_  
*Name & Title*

(SEAL)

Attest:

**APPLICATION FOR AD VALOREM TAX EXEMPTION**  
AS AUTHORIZED BY SECTION 27-31-101, et seq., MISSISSIPPI CODE OF 1972, AS AMENDED

NAME OF ENTERPRISE Wayne-Sanderson Farms LLC

PHYSICAL ADDRESS See Exhibit "A"

TYPE OF INDUSTRY Producer/Processor PRODUCT/SERVICE Feed/Poultry

LOCATION – COUNTY Jones CITY Laurel


DATE OF COMPLETION December 31, 2025 YEARS REQUESTED Ten (10)

NEW (SECTION 27-31-101) \_\_\_\_\_ EXPANSION (SECTION 27-31-105) X

NEW JOBS Zero (0) ESTIMATED PAYROLL N/A

TRUE VALUE OF PROPERTY EXEMPTED See Exhibit "A" \*Attach an itemized list of property to be exempted as Exhibit "A".

The applicant request that the Board approve this application by an order spread on its minutes declaring that the above property be exempt from all ad valorem taxation except school taxation for the period requested. The applicant further request that the application and certified approval of exemption be forwarded to the Department of Revenue and upon approval and certification by the Department, the Board enter a final order on its minutes granting the exemption. The above information is true and correct as certified by the applicant. This application is submitted on the 2<sup>nd</sup> day of May, 2026.

Wayne-Sanderson Farms LLC  
  
Applicant (Name of Taxpayer)

By: Mitch Boles  
General Counsel  
Wayne-Sanderson Farms LLC

ATTEST:

STATE OF GEORGIA  
COUNTY OF HALL

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the said County and State, on this the 27th day of May, 2026, within my jurisdiction, the within named Mitch Boles, who acknowledged that he is the General Counsel of the within named Wayne-Sanderson Farms LLC, a Delaware limited liability corporation, and as its act and deed, he signed and delivered the foregoing instrument after first having been duly authorized by said corporation so to do.

*Madison Baker*  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

6/15/28

