

**ORDER APPROVING APPLICATION OF MID-SOUTH INDUSTRIES,  
INC. FOR RENEWAL OF TAX EXEMPTION FROM AD VALOREM  
TAXES FOR THEIR FREEPORT WAREHOUSE AS AUTHORIZED  
BY SECTION 27-31-51 THROUGH SECTION 27-31-61 CODE  
OF 1972 AS AMENDED.**

There came on for hearing this day before the Mayor and Council of the City of Laurel, Jones County, Mississippi, the sworn application of Mid-South Industries, Inc. for renewal of exemption from ad valorem taxation for inventory values in their Freeport Warehouse located at 723 East 21<sup>st</sup> Street, Laurel, Mississippi, under provisions of Sections 27-31-51 through 27-31-61 Code of 1972 Annotated, as amended; the Mayor and Council of the City of Laurel having considered same and being fully advised in the premises finds as follows:

I.

That Mid-South Industries, Inc., a Mississippi Corporation, is qualified to do business in the State of Mississippi with its registered office in Laurel, Jones County, Mississippi.

II.

That Mid-South Industries, Inc. is a corporation duly created and existing under the laws of the State of Mississippi and is presently doing business in Laurel, Jones County, Mississippi.

III.

That Mid-South Industries, Inc. is a manufacturer of walk-in coolers/freezers with a State of Mississippi licensed Freeport Warehouse in Laurel, Jones County, Mississippi.

IV.

That the exemption for renewal should be granted.

IT IS THEREFORE ORDERED, that the application of Mid-South Industries, Inc. for renewal of an exemption from ad valorem taxation for inventory values in the Freeport Warehouse located at 723 East 21<sup>st</sup> Street, Laurel, Mississippi, be approved; that renewal of exemption is hereby granted, and that the inventory of Mid-South Industries, Inc. certified as eligible with the State Tax Commission of the State of Mississippi be and it is hereby exempt from all ad valorem taxation as provided by law for a period of one (1) year from and after January 1, 2026.

Motion was made by Councilperson Capers, seconded by Councilperson Scruggs, that the above and foregoing Order be adopted.

Upon roll call vote, the result was as follows:

YEAS: Capers, Scruggs, Carmichael, Allen

NAYS: None

ABSTAINING: None

ABSENT: Kelly, Thomas, Amos

The President thereupon declared the motion carried and the Order adopted this the 21<sup>st</sup> day of April, A.D., 2026.

\_\_\_\_\_  
PRESIDENT OF THE COUNCIL

ATTESTED AND SUBMITTED TO THE MAYOR BY THE CLERK OF THE  
COUNCIL ON \_\_\_\_\_.

\_\_\_\_\_  
CLERK OF THE COUNCIL

APPROVED ( ) DATE \_\_\_\_\_

VETOED ( ) DATE \_\_\_\_\_

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

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Min. of April 21, 2026; Min. Book No. 105, Page No. \_\_\_\_\_; Agenda Item No. 4R

**STATE OF MISSISSIPPI**

**COUNTY OF JONES**

I, **Kristal Jones**, City Clerk, City of Laurel, Jones County, Mississippi do hereby certify that the foregoing is a true and correct copy of an order duly adopted by the Mayor and Council of the City of Laurel, Jones County, Mississippi at a regular meeting of said Board held in Laurel, Mississippi, on this the 21<sup>st</sup> day of April, A.D., 2026.

Given under my hand and official seal on this the 21<sup>st</sup> day of April, A.D., 2026.

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City Clerk

(SEAL)