

APPLICATION FOR AD VALOREM TAX EXEMPTION

AS AUTHORIZED BY SECTION 27-31-101, et seq., MISSISSIPPI CODE OF 1972, AS AMENDED

NAME OF ENTERPRISE Ergon Refining, Inc.

PHYSICAL ADDRESS 2611 Haining Road, Vicksburg, MS 39183

TYPE OF INDUSTRY Refinery Manufacturing PRODUCT/SERVICE Petroleum Products

LOCATION - COUNTY Warren CITY Vicksburg

DATE OF COMPLETION 12/31/2020 YEARS REQUESTED 2nd 5yr

NEW (SECTION 27-31-101) _____ EXPANSION (SECTION 27-31-105) x

NEW JOBS _____ ESTIMATED PAYROLL _____

TRUE VALUE OF PROPERTY EXEMPTED 62,371,845.91 *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 20 day of May, 2026.

Ergon Refining, Inc.

Applicant (Name of Taxpayer)

By: 
Title: Rob Zischke V.P. Tax

ATTEST:

**RESOLUTION GRANTING EXEMPTION
FROM AD VALOREM TAXES**

The Mayor & Board of Alderman (governing authority) of City of Vicksburg
(county/municipality) this day considered the matter of granting exemption from ad valorem taxes,
except school district taxes, to Ergon Refining, Inc.

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 to be exempted and the date of completion of said enterprise. The authority also finds that 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 Department of Revenue, ad valorem tax exemption to the above taxpayer for a period of 5 years, beginning January 1, 2026, on the property described in the application with a total true value of 62,371,845.91.

Therefore the resolution to grant ad valorem tax exemption to the above named enterprise is hereby approved by Mayor & Board of Alderman (governing authority) of City of Vicksburg (county/municipality) for a period of 5 years as authorized by Section 27-31-101 et seq., Mississippi Code of 1972, as amended, on this the _____ day of _____, 20__.



Attest:

Granting Authority

Name & Title

CERTIFICATE

State of Mississippi

County of Warren

City of Vicksburg

I, *Deborah A. Kaiser- Nickson*, the duly and legally appointed, qualified, and acting City Clerk of the City of Vicksburg, Mississippi, do hereby certify that I am charged by law with the custody of the records of the City of Vicksburg, including Minute Books etc. and further certify that the attached is a true and correct copy of an *Application for Ad Valorem Tax Exemption from Ergon Refining, Inc.* requesting exemption from ad valorem taxation and accepted at an Adjourned Board Meeting of the Mayor and Aldermen of the City of Vicksburg held on **June 10, 2026**.

WITNESS my signature and official seal of the City of Vicksburg on this **10th** day of **June** **2026**.



Deborah A. Kaiser-Nickson, City Clerk

May 20, 2026

City of Vicksburg
City Clerk
1401 Walnut Street
Vicksburg, MS 39180

Ms. Deborah Nickson:

RE: Application for 2nd 5 Year Ad Valorem Tax Exemption – PPIN 6656

Ergon Refining, Inc, located at 2611 Haining Road, Vicksburg, MS is requesting an exemption from ad valorem taxation under Mississippi Code Section 27-31-105 for the 2ND 5 year exemption under PPIN 6656 for our 2020 improvements to our Vicksburg refinery. The refinery has grown to be the largest manufacturer of naphthenic process oils in the world. Our products are marketed and distributed worldwide.

Ergon Refining, Inc. continues to improve and upgrade the refinery and we ask the City of Vicksburg to support Ergon in our efforts by granting the 2nd 5 year exemption from ad valorem taxes for our 2020 upgrades. Enclosed is a detail listing of the assets for which we are requesting the exemption.

We appreciate your consideration for granting the ad valorem tax exemption for the Vicksburg refinery.

Sincerely,

ERGON REFINING, INC.



Rob Zischke, CPA
Vice President – Tax
601-933-3206
robert.zischke@ergon.com

Copy: Ben Lockett, Warren County Tax Assessor



Ergon Refining, Inc.
P O Box 1639
Jackson, MS 39215-1639
ergon.com

Ergon Refining, Inc.
Vicksburg, MS - Warren County
2020 Additions
10 Year Industrial Exemption (2021-2030) PPIN 6656

Original Date	Asset	Cap.date	Asset description	Acquis.val.
	60004033	06/30/20	P-4A (CDU LOPA Pump Improvements) - rest of cost	1,475.59
	60003975	11/05/20	HP2 Wash Water Pump/Equipment ID:J-530A	4,474.00
	60003953	12/01/20	Overhead Accumulator Sour Water Pump	12,763.94
	60003954	12/01/20	Overhead Accumulator Sour Water Pump	12,763.94
	60003942	12/31/20	Heavy Diesel Exchanger/SAP Equip #10026717	14,765.29
	60003949	12/01/20	Naphtha Product & Reflux Pump/SAPid:10026724/725	18,889.65
	60003950	12/01/20	Naphtha Product & Reflux Pump/SAPid:10026726/727	18,889.65
	60003951	12/01/20	Washwater Pump/SAP id:10026728/729	20,560.62
	60003952	12/01/20	Washwater Pump/SAP id:10026730/731	20,560.62
08/28/19	60003925	01/01/20	Low Temp Viscosity Bath	25,603.38
	60003978	04/20/20	B-501 Flame Scanner Upgrade	27,457.61
	60003922	02/14/20	F-671 Level Control Modifications	39,960.92
08/30/19	60003918	01/01/20	WWT Hazardous Waste Handling Improvements	42,646.07
	60004158	11/01/20	OptiPMD Micro Distillation Analyzer	44,754.40
08/28/19	60003926	01/01/20	Optimpp Mini Pour Point Analyzer	49,502.57
	60004157	11/16/20	3" bypass around shell side of E-709	51,200.07
	60003933	04/17/20	F-607 Automated Blowdown	53,007.47
	60003947	12/01/20	Crude Overhead Condenser/SAP Eqpt ID: 10026722	53,536.91
	60003982	04/20/20	C-506 Warm Up Line	54,555.48
	60004079	07/01/20	Computer Disaster Recovery System	57,283.92
	60003937	04/30/20	Ammonia Vent Knockout Pots	59,028.41
08/10/19	60003916	01/01/20	PSV-0447 Access Platform	59,834.96
	60003919	03/30/20	Cogen Black Start Upgrade	62,740.48
07/20/19	60003917	01/01/20	CT-01 & CT-02 Area Safety Shower	65,523.97
	60003939	12/31/20	Desalter Wash Water Drum/SAP Equip #10026714/	78,007.85
	60004159	12/13/20	Anton Parr Stabinger viscometer	82,368.57
	60003945	12/01/20	Crude Heavy Diesel Exchanger/SAP Eqpt ID: 10026719	84,866.57
	60004083	07/01/20	EMR T-204 FLOOR REPLACEMENT	84,936.11
	60004081	07/01/20	EMR T-208 FLOOR REPLACEMENT	86,819.28
	60003983	04/20/20	PDA Steam Coil Sis Upgrade	87,643.82
12/12/19	60003920	01/01/20	H-701 Combustion Analyzer	95,160.20
	60003932	04/10/20	MCC-9 UPS Replacement	97,144.09
	60003929	01/01/20	Personal Gas Monitor Upgrade	105,994.54
	60003944	12/01/20	Crude Heavy Diesel Exchanger/SAP Eqpt ID: 10026720	109,119.27
	60003946	12/01/20	Crude Heavy Diesel Exchanger/SAP Eqpt ID: 10026721	109,119.27
	60003935	04/20/20	Combustion Control (H-3)	110,207.68
	60003934	03/20/20	MCC-2 Transformer (X-201)	122,631.94
	60003943	12/01/20	Crude Heavy Diesel Exchanger/SAP Eqpt ID: 10026718	138,998.87
	60003941	12/31/20	Desalter Effluent/Wash Water Exchanger	145,094.17
	60003979	04/17/20	V-26	145,365.55
	60003930	01/01/20	Field Operator Electric Log Book	150,504.17
	60003948	12/01/20	Crude Column Overhead Air Cooler/SAP ID: 10026723	155,662.86
	60003940	12/01/20	Crude Column Overhd Accumulator/SAP Eqpt: 10026715	167,078.62
	60003953	04/19/20	Overhead Accumulator Sour Water Pump	174,647.14
	60003954	04/19/20	Overhead Accumulator Sour Water Pump	174,647.14
	60004082	07/01/20	EMR T-233 TANK BOTTOM REPLACEMENT	180,560.16
	60004155	12/10/20	MCC Pressurization (MCC8 & MCC11)	181,004.40
	60003942	04/19/20	Heavy Diesel Exchanger/SAP Equip #10026717	202,031.35
	60003936	06/30/20	Replace P-201/P-202 BFW Pumps	210,509.93
	60003936	04/17/20	Replace P-201/P-202 BFW Pumps	210,509.93
07/01/19	60004026	01/01/20	Stripped Sour Water Pump	212,712.63
07/01/19	60004022	01/01/20	Sour Water Stripper Feed Pump	216,178.50
07/01/19	60004023	01/01/20	Sour Water Stripper Feed Pump	216,178.50
07/01/19	60004027	01/01/20	Stripped Sour Water Pump	217,804.48
07/01/19	60004028	01/01/20	Sour Water Area Sump Pump	234,180.60
07/01/19	60004029	01/01/20	Flare Knockout Drump Pump	258,424.69
07/01/19	60004030	01/01/20	Flare Knockout Drump Pump	258,424.69

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Original D#	Asset	Cap.date	Asset description	Acquis.val.
	60003949	04/19/20	Naphtha Product & Reflux Pump/SAPid:10026724/725	258,464.45
	60003950	04/19/20	Naphtha Product & Reflux Pump/SAPid:10026726/727	258,464.45
	60003970	04/19/20	Hot Well/Equipment ID:F-622	280,328.79
	60003971	04/19/20	J-604 Outlet Knockout/Equipment ID:F-611	280,328.79
	60003951	04/19/20	Washwater Pump/SAP id:10026728/729	281,327.98
	60003952	04/19/20	Washwater Pump/SAP id:10026730/731	281,327.98
12/05/19	60003928	01/01/20	EMR-T-203 Bottom Replacement and Repairs	281,996.32
	60004077	07/01/20	HG2 (H-451) Catalyst	282,097.40
07/01/19	60004024	01/01/20	Sour Water Stripper Pumparound Pump	292,189.27
07/01/19	60004025	01/01/20	Sour Water Stripper Pumparound Pump	292,189.27
	60003977	07/01/20	Desalter/ SAP Equipment No: 10026713/ EqptID: V-1C	311,756.42
	60003927	04/24/20	Replace H-901 Downcomer	317,432.51
07/01/19	60004018	01/01/20	Sour Water Feed/Bottoms Exchanger - Shell & Tube	348,460.74
07/01/19	60004019	01/01/20	Sour Water Feed/Bottoms Exchanger - Shell & Tube	348,460.74
07/01/19	60004020	01/01/20	Sour Water Feed/Bottoms Exchanger - Shell & Tube	348,460.74
	60003969	04/19/20	Liquid Ring Vacuum Pump/EquipmtID:J604	350,410.98
	60004034	04/19/20	P-4B(CDU LOPA Pump Improvements)	384,744.91
	60004035	04/19/20	P-43A(CDU LOPA Pump Improvements)	384,744.91
	60004036	04/19/20	P-43B(CDU LOPA Pump Improvements)	384,744.91
	60004037	04/19/20	P-4A (CDU LOPA Pump Improvements)	384,744.91
	60003980	04/20/20	CDU Emergency Block Valve	394,625.30
	60003959	04/19/20	Primary Stripper Overhead Product Pump	425,347.17
	60003960	04/19/20	Vacuum Practionator Overhead Product Pump	425,347.17
	60003961	04/19/20	Vacuum Practionator Overhead Product Pump	425,347.17
	60003921	04/20/20	C 506 Component Replacement	438,626.56
	60003965	04/19/20	Stage 1 Condenser/EquipmentID:C636	485,903.23
	60003966	04/19/20	Stage 2 Condenser/EquipmentID:C637	485,903.23
	60003967	04/19/20	Jet Stage 1/Equipment ID: J636	485,903.23
	60003968	04/19/20	Jet Stage 2/Equipment ID: J637	485,903.23
07/01/19	60004017	01/01/20	Sour Water Stripper Kettle Reboiler	512,642.64
	60003976	04/19/20	HP2 Wash Water Pump/Equipment ID:J-530B	528,154.18
	60004050	07/01/20	HGP Vent Header Modifications	540,524.54
	60003962	04/19/20	Vacuum Practionator Overhead Water Pump	601,352.89
	60003963	04/19/20	Vacuum Practionator Overhead Water Pump	601,352.89
	60003975	04/19/20	HP2 Wash Water Pump/Equipment ID:J-530A	156,507.84
	60003975	04/19/20	HP2 Wash Water Pump/Equipment ID:J-530A	528,154.17
	60003947	04/19/20	Crude Overhead Condenser/SAP Eqpt ID: 10026722	732,537.91
	60003973	04/19/20	J-504 Outlet Knockout/ Equipment ID: C-508	748,301.96
07/01/19	60004031	01/01/20	Flare Knockout Drum	791,700.76
	60003956	04/19/20	Vacuum Practionator Overhead Accumulator	909,362.91
	60003931	04/20/20	C-501 & 502A Component	927,947.50
	60003974	04/19/20	Liquid Ring Vacuum Pump/EquipmtID:J504	935,377.45
	60003957	04/19/20	HPU Washwater Pump	1,056,034.35
	60003958	04/19/20	HPU Washwater Pump	1,056,034.35
	60003939	04/19/20	Desalter Wash Water Drum/SAP Equip #10026714/	1,067,370.18
	60003955	04/19/20	Primary Stripper Overhead Accumulator	1,085,368.62
	60003945	04/19/20	Crude Heavy Diesel Exchanger/SAP Eqpt ID: 10026719	1,161,217.26
	60003972	04/19/20	Overhead Condenser/Equipmt ID: C-508	1,340,707.67
	60004051	07/01/20	Natural Gas Meter Station	1,448,621.06
	60003944	04/19/20	Crude Heavy Diesel Exchanger/SAP Eqpt ID: 10026720	1,493,063.48
	60003946	04/19/20	Crude Heavy Diesel Exchanger/SAP Eqpt ID: 10026721	1,493,063.48
	60003943	04/19/20	Crude Heavy Diesel Exchanger/SAP Eqpt ID: 10026718	1,901,901.77
	60003941	04/19/20	Desalter Effluent/Wash Water Exchanger	1,985,302.90
	60003948	04/19/20	Crude Column Overhead Air Cooler/SAP ID: 10026723	2,129,912.74
	60003940	04/19/20	Crude Column Overhd Accumulator/SAP Eqpt: 10026715	2,286,112.99
	60003964	04/19/20	Feed Preheater/EquipmentID:C674	3,272,293.65
	60003938	04/17/20	Compressor Flare Relief Modifications	3,377,080.60

Ergon Refining, Inc.
Vicksburg, MS - Warren County
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10 Year Industrial Exemption (2021-2030) **PPIN 6656**

Original Date	Asset	Cap.date	Asset description	Acquis.val.
	60003977	04/19/20	Desalter/ SAP Equipment No: 10026713/ EqptID: V-1C	3,457,391.72
07/01/19	60004021	01/01/20	Sour Water Pumaround Cooler - Fin Fan	3,544,515.08
07/01/19	60004032	01/01/20	Sour Water Stripper Pressure Vessel	4,320,036.12
				62,371,845.91

10 Year Industrial Exemption