

THIS LICENSE MUST BE PUBLICLY DISPLAYED AT ALL TIMES

**City of Vicksburg, Mississippi
FREE PORT WAREHOUSE
LICENSE
2025**

NAME OF WAREHOUSE: Vicksburg Plant Food

PHYSICAL ADDRESS: 286 Fairground Street

LOCATION – CITY: VICKSBURG **COUNTY:** WARREN

This free port warehouse is to be operated in accordance with the provisions of Section 27-31-51, et sec., Mississippi Code of 1972, as amended. This license shall not make lawful any act or anything declared to be unlawful by the State of Mississippi. This license is not transferable. If the warehouse changes ownership, a new license must be applied for and obtained. This license is only for the current year and application must be made prior to March 31 of each year accompanied an application fee of \$10.00.

This license is issued, and the exemption becomes effective on the **9th** day of **May, 2025**.

Issued by: _____
Mayor, City of Vicksburg, Mississippi

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CERTIFICATE

State of Mississippi

County of Warren

City of Vicksburg

I, Deborah A. Kaiser-Nickson, the duly and legally appointed, qualified and acting Interim 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 **Vicksburg Plant Food** requesting exemption from ad valorem taxation and accepted at a Regular Board Meeting of the Mayor and Aldermen of the City of Vicksburg held on **May 9th, 2025**.

WITNESS my signature and official seal of the City of Vicksburg this **9th** day of **May** **2025**.

Deborah A. Kaiser-Nickson, City Clerk



**APPLICATION
FREE PORT WAREHOUSE
LICENSE**

*AS AUTHORIZED BY SECTION 27-31-51, et seq.,
MISSISSIPPI CODE OF 1972, AS AMENDED*

NAME OF WAREHOUSE Vicksburg Plant Food
PHYSICAL ADDRESS 286 Fairground St
TYPE OF PROPERTY SHIPPED Fertilizer TOTAL VALUE OF PROPERTY 2,317,810.53
PERCENTAGE OF PROPERTY SHIPMENTS WITHIN MISSISSIPPI 47%
LOCATION - COUNTY Warren CITY Vicksburg

The applicant request that the Board approve this application and grant the license by declaring that the above warehouse be exempt from all ad valorem taxation on personal property shipped out of state during the calendar year. The applicant is qualified to make application for exemption and has submitted the license fee. This information is true and correct as certified by the applicant. This application is submitted on the 1 day of May, 2025.

Helm Agro US, Inc.

Applicant (Name of Taxpayer)

By: Trina Holloway

Title: Operational Taxes

ATTEST:

FREE PORT WAREHOUSE

REPORT OF INVENTORY

JANUARY 1, 20²⁵

Name of Warehouse Vicksburg Plant Food

Location 286 Fairground St City Vicksburg County Warren

Mailing Address PO Box 51 Vicksburg, MS 39181

1	Total Value of personal property as of 1/1/20 ²⁵ .	<u>2,317,810.53</u>
2	Estimated Percentage of personal property to be shipped within Mississippi.	<u>47%</u>
3	Amount of personal property to be assessed (Multiply Item 1 times Item 2).	<u>1,089,370.95</u>

This report is prepared and filed under the terms and provisions of Section 27-31-55, Mississippi Code of 1972, as amended. It is certified that the above information is true and correct. This report is submitted on the 28 day of March, 20²⁵.

By Trina Holloway
Title Operational Taxes

This report shall be submitted to the **Tax Assessor** no later than **March 31** of each year.

Inventory Valuation
Helm Fertilizer Corp.

Company Helm Fertilizer Corp.

Report N Inventory Valuation

Report N 10139

User ID DHH01\U042448

Date 1/1/2025

No.	Description	Stock Location	Base Unit of Measure	Remaining Quantity	Unit Cost	Inventory Value
32%	32% UAN SOLUTION 32-0-0	VICKS	ST	1017.72427	\$ 250.43	\$ 254,868.01
32MHTL	32% UAN SOLUTION MHTL	VICKS	ST	9696.165	\$ 209.78	\$ 2,034,077.00
ATS	AMMONIUM THIOSULFATE 12-0-0-26	VICKS	ST	137.44891	\$ 210.01	\$ 28,865.52
						\$ 2,317,810.53

PERSONAL PROPERTY RENDITION

Return not later
than April first.

Use this form for reporting: 1. All taxable personal property.
2. All changes in personal property.

PIN 3162 CLARKE
HELM AGRO US, INC
ODOM IND

County, Mississippi

HELM AGRO US, INC

401 E JACKSON ST, STE 1600
TAMPA, FL 33602

RETURN TO: Amanda Haggard Battle Tax Collector
1009 Cherry Street
PO Box 351
Vicksburg, MS 39183-2539

If name or mailing address is incorrect, please correct below.

Name
Street
City

RECEIVED
APR 01 2025
State Zip

Section 1 - Miscellaneous

1. DBA and physical address of business:
PO Box 51 Vicksburg, MS 39181

2. Name of owner. (If partnership, only one name
is necessary.):

3. Inventory reported on previous year's MS income
tax return:

4. Supporting books and records located at:
400 E JACKSON ST, SUITE 1600
TAMPA, FL 33602

5. Primary business activity:
WHOLESALE AG Fertilizer

Section 2 - Inventory

Check One ☒ Inventory as of January 1, or
☐ Average of previous 12 months
from January 1.

1. Inventory (actual cost) \$ 2,317,810.53
2. Consigned/ Floor Plan \$
3. Fuel Inventory \$
4. Industrial Inventory Only:

- a. Raw materials \$
b. Work in progress \$
c. Finished Goods \$

5. Total \$ 2,317,810.53

SECTION 3 - FURNITURE AND EQUIPMENT

If you have acquired or removed any furniture or equipment during the previous year, please list in the space provided below.

Additions: (If additional space is needed, please attach additional sheets, as necessary.)

Description of Item	Year Purchased	Purchased New/Used (✓)	Year of Manufacture	Cost Installed
1.				
2.				
3.				
4.				
5.				
6.				

Deletions: (If additional space is needed, please attach additional sheets, as necessary.)

Description of Item	Year Purchased	Year Manufactured	Cost New	Name & addresses of Purchaser
1.			\$	
2.				
3.				
4.				
5.				

4. Do you have in your possession, or is there located at your business, any machinery, equipment, furniture, fixtures, or vending machines leased, rented, loaned, or stored at the location, but not owned by you? YES ☐ NO ☒ If the answer is yes, please list in the space provided below (Exclude licensed motor vehicles)

Description of Item	Name and Address of Owner	Selling Price (if stated in lease)	Annual or Monthly Rent (specify)	Year of Manufacture	Year Installed
		\$	\$		

5. Do you have any leasehold improvements at your business premises which have been arranged between you and other party(ies) either this year or in a previous year? YES ☐ NO ☒ If the answer is yes, please list in the space provided below. (Leasehold improvements include, but are not limited to, shelving, bins, counters, movable partitions, supplemental heating or air conditioning, draperies, or extraordinary lighting, electrical, or plumbing facilities.

Description of Improvement:	Year Installed	Cost
		\$

Have you rebuilt or re-manufactured any equipment? Yes ☐ No ☒ If the answer is yes, please list in the space provided below.

Description (Make and Model):	Year of Rebuild	Cost
		\$

Section 4 - (Leasing and Rental Companies Only)

Please check the appropriate category:

Property was manufactured...

- ☐ ...by you and you are the lessor.
☐ ...by another and you are the lessor.

Did you have machinery, equipment, furniture, or fixtures located in the county which were leased, rented, loaned, or stored, and were in the possession of another party as of January 1? YES ☐ NO ☒ If the answer is yes, please list in the space provided below.

Lessee's Name and Address	Quantity and Description	Current Selling Price (New, Retail)	Annual or Monthly Rent (Specify)	Term of Lease	Year Manufactured	Year Installed
		\$	\$			

☐ Please notify me in writing if the appraisal or true value of my personal property is increased by 10% or \$50,000.

Certification: I hereby certify under oath that the above entered information is true and correct to the best of my knowledge.
Verification under oath required by Miss. Code Ann. §27-35-23 (4)

Signature of Property Owner: _____

Signature of Preparer (if other than Property Owner): _____

Date: _____

Date: _____

Property Owner Information

The purpose of this form is to enable the owner of property to render pertinent information to the County Assessor as conveniently as possible. Any questions with regard to this rendition, or personal property assessments, should be addressed to the County Assessor.

This form must be completed in its entirety, certified, and submitted to the County Assessor. In the event of failure to do so, the County Assessor is required to assess the property using the best information available.

A listing of furniture, fixtures, machinery, and equipment owned and/or leased in said county, by location, description, original year new, and original cost new, is requested. (Please report inventory at cost.)

A listing of Leased equipment including lessor/lessee name, mailing address, description and location of equipment, original year new, and cost new is requested. Property not owned by the taxpayer, but in his/her charge, as lessee, parent, spouse, executor administrator, guardian, trustee, or otherwise, is to be rendered by the person having that charge, and separate lists shall be returned for each party claimed as an owner of property.

In accordance with Mississippi code 1972 Section 27-35-45, Annotated (1995), FAILURE TO LIST FOR ASSESSMENT, AS REQUIRED BY LAW, ANY PERSONAL PROPERTY WHICH IS TAXABLE UNDER THE LAWS OF MISSISSIPPI, OR FAILURE TO PROVIDE THE TAX ASSESSOR WITH ANY DOCUMENTATION THAT THE ASSESSOR CONSIDERS NECESSARY TO VERIFY THE LIST, THE CURRENT YEAR ASSESSMENT SHALL BE INCREASED BY TEN PERCENT(10%).

The tax lien date in Mississippi is January first to March first. Property is assessed to the person who owned it at that time. If ownership is unknown or uncertain, then property is assessed to the person who was in possession of, or in charge of, the property at that time.

Time for filing is determined by the County Tax Assessor. In no case, however, can it be later than the first of April. All owners of taxable personal property are required to file.

Personal Property is assessed in the county and district where it is located, with certain narrow exceptions. If one person owns personal property in more than one taxing district, separate lists are to be made for each district.

Determination of true value for purpose of assessment shall mean and include, but shall not be limited to, market value, cash value, actual cash value, proper value, and value for the purpose of appraisal for ad valorem taxation.

The County Assessor has the right to inspect any property, to propound questions, to examine books, records, and any documents relating to the ownership or value of property, the right to ascertain the amount of insurance carried, and must be provided, on request.

Objections to assessments are made to the Board of Supervisors at the August meeting each year. The Board of Supervisors equalizes assessments between and among properties on appeal, and may make adjustments to assessed value, accordingly.