

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUPELO, MISSISSIPPI,  
APPROVING AN APPLICATION FOR EXEMPTION FROM MUNICIPAL AD  
VALOREM TAXES, AND NOT TAXES FOR SCHOOL DISTRICT PURPOSES, MADE  
BY HAWKEYE INDUSTRIES, INC.**

The City Council of the City of Tupelo, Mississippi next took up for consideration the matter of approving an application for exemption from ad valorem taxes to **HAWKEYE INDUSTRIES, INC.** and the following Resolution, having first been reduced to writing was introduced.

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUPELO,  
MISSISSIPPI APPROVING AN APPLICATION FOR EXEMPTION FROM  
AD VALOREM TAXES FOR A PERIOD OF TEN (10) YEARS MADE BY  
HAWKEYE INDUSTRIES, INC. AS AUTHORIZED BY SECTION 27-31-  
101, ET SEQ., OF THE MISSISSIPPI CODE OF 1972, AS AMENDED, AND  
REQUESTING APPROVAL OF THE SAME BY THE MISSISSIPPI STATE  
TAX COMMISSION**

**WHEREAS**, Hawkeye Industries, Inc., filed in triplicate with this Council its application for exemption from ad valorem taxation on May 30, 2024; and

**WHEREAS**, Hawkeye Industries, Inc. has produced written verification and documentation to this Council as to the authenticity and correctness of its application in regard to the true value of the prayed for exemption and the completion date of the addition to or expansion of the facility or property or replacement of equipment, and all such documentation is attached hereto as Exhibit "A" and incorporated fully herein by reference; and

**WHEREAS**, this Council finds as a fact that the property described in the aforesaid application constitutes an addition to or replacement of property and equipment of an industrial enterprise of public utility which was completed within the year ending **December 31, 2023**, and that Hawkeye Industries, Inc. is entitled to the exemption sought for a period of ten (10) years beginning on **January 1, 2024**, subject to approval and certification by the Mississippi State Tax Commission.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Tupelo, Mississippi as follows:

1. That the Application for ad valorem tax exemption by Hawkeye Industries, Inc. for a period of ten (10) years, beginning **January 1, 2024** on the property described in the application filed by the company for tax exemption, be and the same is hereby approved subject to approval and certification by the Mississippi Tax Commission.

2. That the Clerk of this Council be, and she is hereby directed to spread a copy of this Resolution on the minutes of this Council; and that the Clerk shall forward the original and three certified copies of the application and a certified copy of the transcript of this Resolution approving the Application to the Mississippi State Tax Commission for its approval and certification; and the Clerk shall also upon approval of such application forward one certified copy to the Tax Assessor of Lee County, Mississippi and obtain the Certificate of the Tax Assessor stating that the property as itemized in the Application has been placed on the appropriate tax roll as “Non-Taxable”, except for State and School District ad valorem taxes, for the duration of the exemption period only.

After a full discussion of this matter, Council Member \_\_\_\_\_ moved that the foregoing Resolution be adopted and said motion was seconded by Council Member \_\_\_\_\_ and upon the question being put to a vote, the results were as follows:

The motion having received the affirmative vote of a majority of the members present, the President declared the motion carried and the resolution adopted.

**WHEREUPON**, the foregoing Resolution was declared, passed and adopted at a regular meeting of the Council on this the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

CITY OF TUPELO, MISSISSIPPI

\_\_\_\_\_  
TRAVIS BEARD, City Council President

ATTEST:

\_\_\_\_\_  
MISSY SHELTON, Clerk of the Council

APPROVED:

\_\_\_\_\_  
TODD JORDAN, Mayor

\_\_\_\_\_  
DATE

**CERTIFICATE OF TUPELO, MISSISSIPPI CITY CLERK**

STATE OF MISSISSIPPI

COUNTY OF LEE

I, Kim Hanna, do hereby certify that the above and foregoing RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUPELO, MISSISSIPPI APPROVING AN APPLICATION FOR EXEMPTION FROM AD VALOREM TAXES FOR A PERIOD OF TEN (10) YEARS MADE BY HAWKEYE INDUSTRIES, INC. AS AUTHORIZED BY SECTION 27-31-101, ET SEQ., OF THE MISSISSIPPI CODE OF 1972, AS AMENDED, AND REQUESTING APPROVAL OF THE SAME BY THE MISSISSIPPI STATE TAX COMMISSION is a true and correct copy of a Resolution of the City Council of Tupelo, Mississippi, duly passed and adopted at a regular meeting of the City Council held on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

This, the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
KIM HANNA, CFO/CITY CLERK

(SEAL)

May 30, 2024

15241-0022

Gregory D. Pirkle  
pirkleg@phelps.com  
Direct 662 690 8135

**VIA HAND DELIVERY**

Ms. Kim Hanna  
Tupelo City Clerk  
71 East Troy Street, 2<sup>nd</sup> Floor  
Tupelo, Mississippi 38804

**Re: Ad Valorem Tax Exemption for Hawkeye Industries, Inc.**

Dear Ms. Hanna:

Enclosed please find *three (3) originals* of the Application of Hawkeye Industries, Inc. for exemption from Ad Valorem taxes for processing and filing with the Mayor and Board of Aldermen of the City of Tupelo.

Also enclosed is a proposed Resolution granting the exemption subject to approval of the Mississippi Department of Revenue, as well as a draft Position Statement of Tax Assessor.

Hawkeye Industries, Inc. would appreciate the Board's review of this application at its earliest convenience. If you deem it advisable, I will be happy to make arrangements for me or a representative of Hawkeye Industries, Inc. to be present at the Mayor and Board of Aldermen's meeting.

I appreciate your assistance and cooperation in this matter. Should you have any questions or if any additional information is needed prior to action on the application, please contact me or my paralegal, Justin Dean, at (662) 842-7907.

Sincerely,



Gregory D. Pirkle

GDP:jhd

Enclosures

cc: Benjamin M. Logan, Esq.  
Mr. J. Bryan Hawkins (via e-mail)

**APPLICATION FOR AD VALOREM TAX EXEMPTION**  
*As Authorized by Section 27-31-101, et seq.,*  
**MISSISSIPPI CODE OF 1972, AS AMENDED**

NAME OF ENTERPRISE: Hawkeye Industries, Inc.

PHYSICAL ADDRESS: 1126 North Eason Drive, Tupelo, MS 38801

TYPE OF INDUSTRY: Manufacturing

PRODUCT/SERVICE: Sheet Metal Fabrication

LOCATION – COUNTY: Lee CITY: Tupelo

DATE OF COMPLETION: 12/31/2023 YEARS REQUESTED: 10

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

NEW JOBS: N/A ESTIMATED PAYROLL: N/A

TRUE VALUE OF PROPERTY EXEMPTED: \$1,743,103.02<sup>1</sup>

\*Attach an itemized list of property to be exempted as Exhibit "A".

The applicant requests that the Mayor and City Council of the City of Tupelo, Mississippi 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 requests that the application and certified approval of exemption be forwarded to the Mississippi Department of Revenue and upon approval and certification by the Department of Revenue, the Mayor and City Council of The City of Tupelo, Mississippi enter a final order on its minutes granting the exemption. The above information is true and correct as certified by the applicant.

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<sup>1</sup> Applicant requests exemption on all amounts of Raw Materials and Work in Progress listed in its current year's personal property rendition to the extent that a previous year's exemption for Raw Materials and Work in Progress does not extend to the present year and to the extent that said Raw Materials and Work in Progress is not already exempt pursuant to the Free Port Warehouse exemption granted by this Board.

**Exhibit A**

**General Information**

Applicant Name: Hawkeye Industries, Inc.  
Location: 1126 North Eason Drive, Tupelo, MS 38801  
Type of Business: Sheet Metal Fabrication  
Number of Projected:  
New Jobs: N/A  
Estimated Annual Payroll: N/A  
Owner of Land: J. Bryan Hawkins  
Owner of Improvements: Hawkeye Industries, Inc.

Applicant Contact Person  
Name: J. Bryan Hawkins  
Mailing Address: Post Office Box 1277  
Tupelo, MS 38802  
Phone Number: 662-842-3333  
Fax Number: 662-842-3664  
E-mail: bryan@hawkeye.ws

**Exemption Request of Real Property**

Improvement Description: \_\_\_\_\_  
Improvement Value as of Completion: \_\_\_\_\_  
Date: \_\_\_\_\_  
Completion Date: \_\_\_\_\_

**Exemption Request of Personal Property**

<u>Description of Personal Property</u>	<u>Acquisition Cost</u>	<u>Year of Acquisition</u>
See Attachment A to Exhibit A	\$1,743,103.02 <sup>2</sup>	Within the year ending 12/31/2023

<sup>2</sup> Applicant requests exemption on all amounts of Raw Materials and Work in Progress listed in its current year's personal property rendition to the extent that a previous year's exemption for Raw Materials and Work in Progress does not extend to the present year and to the extent that said Raw Materials and Work in Progress is not already exempt pursuant to the Free Port Warehouse exemption granted by this Board.

This application is submitted on the 22<sup>nd</sup> day of May, 2024.

HAWKEYE INDUSTRIES, INC., Applicant

By: J. Bryan Hawkins  
J. BRYAN HAWKINS, President

STATE OF MISSISSIPPI

COUNTY OF LEE

Personally appeared before me, the undersigned authority, J. BRYAN HAWKINS, known to me to be the President of Hawkeye Industries, Inc., a Mississippi corporation, who being first duly sworn upon his oath says that the facts stated in the foregoing Application for Exemption from Ad Valorem Taxes are true and correct.

GIVEN under my hand and seal of office, this the 22<sup>nd</sup> day of May, 2024.

Justin Dean  
NOTARY PUBLIC

My Commission Expires:

7/14/27

Document prepared by:

Gregory D. Pirkle, Esquire (MS Bar No. 4269)  
Phelps Dunbar LLP  
P.O. Box 1220  
Tupelo, MS 38802-1220  
(662) 842-7907





**Attachment A**  
**Exemption Request of Personal Property**

<b>PROPERTY LIST</b>	
<b>Real Property</b>	
<i>Building Improvements:</i>	
<u>Description</u>	<u>Value</u>
<b>Real Property Total:</b>	<b>\$0.00</b>
<b>Personal Property</b>	
<i>Furniture/Fixtures:</i>	
<u>Description</u>	<u>Value</u>
Ice Dispenser	\$6,256.71
<i>Office Equipment:</i>	
<u>Description</u>	<u>Value</u>
Remote Computing Hardware	\$4,046.19
<i>Tools, Dies &amp; Molds:</i>	
<u>Description</u>	<u>Value</u>
Misc Punch Tooling	\$31,138.14
Misc PB Tooling	\$28,261.22
<i>Machinery &amp; Equipment:</i>	
<u>Description</u>	<u>Value</u>
TruPunch 5000 S12	\$839,180.29
Quickset KS51	\$9,900.00
Quicksharp	\$30,735.16
Wireless Barcode Scan	\$4,645.00
Truarc Weld Robot	\$196,281.31
Welder Chiller	\$12,572.00
<b>Personal Property Total:</b>	<b>\$1,163,016.02</b>
<b>Raw Materials</b>	
Raw Materials Inventory <sup>3</sup> : (\$486,695.00 total Raw Materials in 2023)	\$486,695.00
<b>Raw Materials Total:</b>	<b>\$486,695.00</b>
<b>Work in Progress</b>	
Work in Progress Inventory <sup>4</sup> : (\$93,392.00 total Work in Progress in 2023)	\$93,392.00
<b>Work in Progress Total:</b>	<b>\$93,392.00</b>
<b>PROPERTY TOTAL:</b>	<b>\$1,743,103.02</b>
<p><sup>3</sup> Applicant requests exemption on all amounts of Raw Materials listed in its current year's personal property rendition to the extent that a previous years exemption for Raw Materials does not extend to the present year and is not already exempt pursuant to the Free Port Warehouse exemption.</p>	

**Attachment A**  
**Exemption Request of Personal Property**

<sup>4</sup> Applicant requests exemption on all amounts of Work in Progress listed in its current year's personal property rendition to the extent that a previous years exemption for Work in Progress does not extend to the present year and is not already exempt pursuant to the Free Port Warehouse exemption.

**Property additions from January 1, 2023 to December 31, 2023**

# POSITION STATEMENT OF TAX ASSESSOR

## EXEMPTION OF REALTY AND/OR PERSONAL PROPERTY

TRADE NAME OF APPLICANT: Hawkeye Industries, Inc.

LOCATION: Tupelo, Lee County, Mississippi PARCEL #: 087S26-03505 (PPIN 5563)

EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-101 et seq.

TYPE OF BUSINESS: Manufacturing

FINISHED PRODUCTS ARE: Sheet Metal Fabrication

STATE THE ENUMERATION THIS APPLICATION IDENTIFIES WITH: \_\_\_\_\_

Additions, Expansions and/or Replacement of Equipment under Section 27-31-105

HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES - NO) Yes

UNDER ANY OTHER TRADE NAME? (YES - NO) \_\_\_\_\_

ANY OTHER LOCATION? (YES - NO) \_\_\_\_\_

UNDER ANY OTHER OWNERSHIP? \_\_\_\_\_

NUMBER OF NEW JOBS? N/A ESTIMATED ANNUAL PAYROLL: N/A

### EXEMPTION TO BE ON:

LAND: (YES - NO) VALUE \$ 0.00

IMPROVEMENTS: (YES - NO) VALUE \$ 0.00

### PERSONAL PROPERTY:

FURN. & FIX. VALUE \$ 6,256.71

MACH. & EQUIP. VALUE \$ 1,156,759.31

RAW MATERIALS VALUE \$ 486,695.00

WORK IN PROGRESS VALUE \$ 93,392.00

PERSONAL PROPERTY TOTAL: \$ 1,743,103.02

EXEMPTION TOTAL VALUE: \$ 1,743,103.02<sup>1</sup>

### LAND AND IMPROVEMENTS:

OWNER OF LAND: \_\_\_\_\_

OWNER OF IMPROVEMENTS: \_\_\_\_\_

<sup>1</sup> The exemption applies to all amounts of Raw Materials and Work in Progress listed in applicant's current year's personal property rendition to the extent that a previous year's exemption for Raw Materials and Work and Progress does not extend to the present year and to the extent that said Raw Materials and Work in Progress are not already exempt pursuant to the Free Port Warehouse exemption granted by this Board.

DATE OF IMPROVEMENTS: COMPLETED \_\_\_\_\_ EXPANDED \_\_\_\_\_

ANY PRIOR EXEMPTION: 2013, 2015, 2017, 2018, 2021

YEARS OF EXEMPTION APPLIED FOR: 1/01/2023 THRU 12/31/2033

APPLICANT'S REPRESENTATIVE: Gregory D. Pirkle

ADDRESS: P. O. Box 1220, Tupelo, Mississippi 38802 PHONE: (662) 842-7907

INVESTIGATED BY: \_\_\_\_\_

COMMENTS: \_\_\_\_\_

DATE: \_\_\_\_\_ TAX ASSESSOR: \_\_\_\_\_