

Monday, August 23, 2010, the Board met pursuant to recess. Notice of the meeting was duly posted, as evidenced by Exhibit 1, and the agenda for the meeting is attached as Exhibit 2. The following were present:

Honorable Richard George, President (5th District)
William Banks, Vice President (2nd District)
David McDonald (1st District)
Charles Selmon (3rd District)
William Lauderdale (4th District)
Martin Pace, Sheriff, and Deputy
Dot McGee, Chancery Clerk, and Deputy

The President Richard George called the meeting to order at 9:00 a.m., and Supervisor Lauderdale offered the invocation.

Richard Holland, Tax Assessor

Approval of Adjustment to
the 2009 Homestead Exemption
Supplemental Roll

Mr. Holland requested that the Board adopt an Order approving two (2) adjustments to the 2009 Homestead Exemption Supplemental Roll. Motion was made by Supervisor Banks, seconded by Supervisor McDonald and carried unanimously, to adopt an Order approving two (2) adjustments to the 2009 Homestead Exemption Supplemental Roll. A copy of the Order is attached hereto as Exhibit 3 and incorporated herein by reference.

James R. Sherard, Board Attorney

International Paper Company
Revenue Bonds In One or More
Series in a Principal Amount
Not to Exceed \$40,000,000

The Board of Supervisors took up the matter of the issuance of revenue bonds of Warren County, Mississippi, in one or more series in a principal amount not to exceed \$40,000,000. After discussion of the subject the following Resolutions were presented:

Resolution Declaring the Intention of the Board of Supervisors of Warren County, Mississippi, to Issue Revenue Bonds in One or More Series in a Principal Amount Not to Exceed Forty Million Dollars \$40,000,000 to Defray The Cost of Acquiring, Constructing and Renovating Certain Facilities at the Vicksburg mill of International Paper Company in Warren County, Mississippi; Providing for a Public Hearing Thereon; Directing Publication of Notice of Such Intention and Such Public Hearing for Related Purposes.

Resolution of the Board of Supervisors of Warren County, Mississippi, Expressing the Board's Commitment to Authorize the Issuance of Revenue Bonds in a Principal Amount Not to Exceed \$40,000,000 to Defray the Cost of

Acquiring, Constructing, and Renovating Certain Facilities at the Vicksburg, Mississippi Mill of International Paper Company, in Warren County, Mississippi; Requesting the Mississippi Development Authority to Issue a Certificate of Public Convenience and Necessity Authorizing the Issuance of Such Bonds and the Acquisition and Leasing of Such Project by Warren County; Requesting a Recommendation from the Mississippi Development Authority to the Governor of the State of the Bonds; Approving and Confirming Sales, Use, and Certain Ad Valorem Tax Exemptions with Respect to Such Project; and Authorizing Execution of an Assistance Agreement Between Warren County, Mississippi, and International Paper Company.

Motion was made by Supervisor McDonald, seconded by Supervisor Lauderdale and carried unanimously, to adopt the aforesaid Resolutions, to set a public hearing for September 20, 2010, at 9:00 a.m., for interested persons to express their views, both orally and in writing, on the proposed issuance of the Bonds, to authorize publication of the Resolution Declaring Intention in the *Vicksburg Post*, a newspaper published in and having a general circulation in Warren County, Mississippi, and authorize the Board President to execute the Assistance Agreement. Copies of the Resolutions and Assistance Agreement are attached hereto as Exhibit 4 and incorporated herein by reference.

Order of Board to Cancel Tax
Sale Dean K. and Karen L. Schober
PPIN 19878

Mr. Sherard explained that the Schobers applied for a disability exemption for the 2008 tax year in addition to the standard exemption already on the tax roll, and, due to a clerical error, the Schobers did not receive the additional exemption which would have made the referenced property tax exempt. The referenced property was sold at the August 31, 2009 tax sale for 2008 taxes to Adair Asset Management. Mr. Sherard asked the Board to declare the tax sale null and void due to clerical error on the part of Warren County and to authorize such reimbursements as may be necessary. Motion was made by Supervisor Lauderdale, seconded by Supervisor Selmon and carried unanimously, to adopt an Order setting aside the 2009 tax sale for 2008 taxes for PPIN 19878 and authorizing such reimbursement as may be necessary. A copy of the Order is attached hereto as Exhibit 5 and incorporated herein by reference.

Acceptance of Petitions From Lake Forest
Homeowners Association and Fairways Subdivision,
Parts 11 and 12 and Amberleaf Subdivision
Re: Acceptance and Maintenance of Roadways

Mr. Sherard presented petitions from Lake Forest Homeowners Association and Fairways Subdivision, Parts 11 and 12 and Amberleaf Subdivision requesting that the Board to consider acceptance and maintenance of roadways. Motion was made by Supervisor Lauderdale, seconded by Supervisor

Selmon and carried unanimously, to accept the petitions for information and verification by the Board Attorney.

Chuck Thornton, Director of Building and Grounds

Emergency Declaration - Courthouse
HVAC System

Mr. Thornton reported that an emergency situation had developed with the air conditioning system at the Courthouse. The HVAC system was installed in 1999, designed as a dual compressor system. On Tuesday, August 17, 2010, compressor #1 shut down. Compressor #2 is working; however, if it fails, there will be no air conditioning at the Courthouse. Compressor #1 is over a year old and is not under warranty. Mr. Thornton asked the Board to approve an emergency declaration and ratify the purchase order for the new compressor. Motion was made by Supervisor Lauderdale, seconded by Supervisor Banks and carried unanimously, to declare that an emergency situation exists and ratify the purchase order for the new compressor for the Courthouse HVAC system.

Tonga Vinson, Purchasing Agent

Authorization to Advertise for
Road Signs and Waste Tire Pickup

Ms. Vinson requested authorization to advertise for two supply and service items: road signs and waste tire pickup. She stated that because requirements for road signage are changing due to federal regulations, contracts to supply the upgraded signs need to be in place by the time they become mandated. She also stated that the current term contract for waste tire pickup expires at the end of the year and does not qualify for renewal, and a new contract should be in place before the existing one expires. Motion was made by Supervisor Banks, seconded by Supervisor Selmon and carried unanimously, to authorize advertising for term contracts for road signs and waste tire pickup.

Authorization to Contract for
Garbage/Dumpster Services

Ms. Vinson stated that in an effort to find areas to reduce County expenses in the FY2011 budget year, a review was made of the current costs for dumpster service at all County buildings. The costs average approximately \$25,000.00 annually for eight (8) locations. Since these services are exempt from the formal bidding process, Ms. Vinson stated that she sent out an informal request for proposals to Waste Management of Vicksburg and Allied Service of Jackson, and the pricing from both companies was very competitive. Ms. Vinson recommended that the Board approve the proposal from Waste Management in the amount of \$1,369.83 monthly as PRIMARY, which will be firm for two (2) years, with options to renew up to three additional years if both parties agree. This will result in savings to the County of \$8,500.00 per year. Ms. Vinson recommended approval of the proposal of Allied Services in the amount of \$1,373.00 per month as an ALTERNATE, in the event that the contract with Waste Management is cancelled

for any reason. Motion was made by Supervisor Selmon, seconded by Supervisor Lauderdale and carried unanimously, to approve entering into a contract with Waste Management as PRIMARY for garbage/dumpster services and to approve Allied Services as an ALTERNATE.

John Smith, County Administrator

HOME Investment Partnerships Program
2010 Homebuyer Assistance

Mr. Smith requested that the Board President be authorized to sign the HOME Investment Partnerships Program 2010 Homebuyer Assistance application. Motion was made by Supervisor Banks, seconded by Supervisor Lauderdale and carried unanimously, to authorize the Board President to sign said application.

Approval for Travel for Supervisor
Selmon to Attend MAS County
Government Workshop

Mr. Smith requested that the Board approve travel for any supervisor or county administrator to attend the MAS County Government Workshop to be held October 11-13, 2010, in Meridian, Mississippi. Supervisor Lauderdale stated that in an effort to conserve County funds that he felt approval of travel should be limited to Supervisor Selmon, who is Vice President of MAS. Motion was made by Supervisor Lauderdale, seconded by Supervisor McDonald and carried unanimously, to approve travel for Supervisor Selmon to attend the MAS County Government Workshop to be held October 11-13, 2010, in Meridian, Mississippi.

Dot McGee, Chancery Clerk

Acceptance of Warren County
Port Commission Minutes

Ms. McGee presented the minutes of the Warren County Port Commission of July 19, 2010 for information. Motion was made by Supervisor Lauderdale, seconded by Supervisor McDonald and carried unanimously, to accept these minutes for information.

Approval of Affidavit for Pauper's
Burial Expenses

Ms. McGee presented an Affidavit for Pauper's Burial Expenses for Kailah McKenzie, deceased. Ms. McGee stated that the information had been verified and that no funds are available to pay for the burial expenses of Kailah McKenzie. Ms. McGee requested that the Board declare Kailah McKenzie, deceased, a pauper and approve payment in the amount of \$500.00 to Frank J. Fisher Funeral Home. Motion was made by Supervisor Banks, seconded by Supervisor McDonald and carried unanimously, to declare Kailah McKenzie, deceased, a pauper, all in accordance with Section 43-31-31, Mississippi Code 1972, as amended. Motion was made by Supervisor Banks, seconded by Supervisor McDonald and carried unanimously, to approve payment to Frank J. Fisher Funeral Home in the amount of \$500.00 for the funeral and burial services for Kailah McKenzie, in

accordance with Section 43-31-31, Mississippi Code of 1972, as amended.

Executive Session

Motion was made by supervisor Selmon, seconded by Supervisor Lauderdale and carried unanimously, to consider going into Executive Session to discuss pending litigation.

Motion was made by Supervisor Selmon, seconded by Supervisor Lauderdale and carried unanimously, to go into Executive Session to discuss pending litigation.

Motion was made by Supervisor Selmon, seconded by Supervisor McDonald and carried unanimously, to come out of Executive Session.

Ameristar Casino Vicksburg
Re: Order Decreasing Assessment for
Real Property for 2009 on PPIN 24756
And PPIN 30700

Ameristar Casino Vicksburg, Inc. filed a "Notice of Appeal" regarding real property valuations for PPIN 24756 and PPIN 30700, pursuant to Section 37-35-119 and Section 11-51-77, Mississippi of 1972, as amended. Following lengthy negotiations between Ameristar representatives and Warren County, the parties have agreed to a reduction in assessment for the real property of Ameristar of \$9,824,403.00 from \$92,704,763.00 to \$82,880,360.00, resulting in an assessed value of \$12,432,054.00 and a net decrease in assessed value of \$1,473,660.00. The resulting overpayment of taxes for 2009, based upon the new valuation of personal property of \$82,880,360.00, to be refunded to Ameristar in the form of one (1) payment, said refund being payable on or before February 15, 2011, in the amount of \$180,685.00.

Motion was made by Supervisor Banks, seconded by Supervisor Lauderdale and carried unanimously, to approve the above stated changes in assessments and to adopt an Order decreasing the assessment for real property of Ameristar Casino Vicksburg, Inc. A copy of the Order is attached hereto as Exhibit 6 and incorporated herein by reference.

Ameristar Casino Vicksburg
Re: Order Decreasing Assessment for
Personal Property for 2009 on PPIN 2407

This matter came before the Warren County Board of Supervisors upon the written application of Ameristar Casino of Vicksburg, Inc. ("Ameristar") requesting that the 2009 valuation of the personal property assessed to Ameristar be decreased from \$84,522,411.00 to \$73,733,381.00, said application being in full compliance with the provisions of Section 27-35-143 and 145, Mississippi Code of 1972, as amended. Following an explanation of the basis of the request for the reduction of assessment by the Warren County Tax Assessor and confirmation of his verification of the correctness of the information included as part of the application and a discussion among the members of the Board, the Board, upon

motion made by Supervisor Lauderdale, seconded by Supervisor McDonald, agreed to the reduction in assessment for the year 2009 of the personal property of Ameristar of \$10,749,061.00, from \$84,522,442.00 to \$73,773,381.00. Supervisors Lauderdale, McDonald, Banks and George voted "Yea" and Supervisor Selmon voted "Nay." Motion carried. The reduction of the valuation of the personal property of Ameristar PPIN 2407 for the year 2009 from \$84,522,442.00 to \$73,773,381.00, a decrease of \$10,749,061.00, resulted in an assessed value of \$11,066,007.00, and a net decrease in assessed value of \$1,612,359.00. The resulting overpayment of taxes for 2009, based upon the new valuation of personal property of \$73,733,391.00, is to be refunded to Ameristar in the form of one (1) payment, said refund being payable on or before February 15, 2011, the amount to be refunded being \$196,860.03. A copy of the Order is attached hereby as Exhibit 7 and incorporated herein by reference.

Magnolia Hill, LLC d/b/a Riverwalk Casino
Of Vicksburg, LLC Re: Order Decreasing
Assessment of Personal Property for 2009
on PPIN 5090

Magnolia Hill, LLC d/b/a Riverwalk Casino of Vicksburg, LLC ("Riverwalk") filed "Notice of Appeal" regarding real and personal property valuations for the year 2009, pursuant to Section 27-35-119 and Section 11-51-77, Mississippi Code of 1972, as amended. The personal property is identified as PPIN 5090. Following lengthy negotiations between Riverwalk and Warren County, the parties have agreed to a reduction in assessment for the personal property of Riverwalk of \$3,597,431.00, from \$21,751,533.00 to \$18,154,102.00. The reduction of valuation of the personal property of Riverwalk from \$21,751,533.00 to \$18,154,102.00, a decrease of \$3,597,431.00, resulted in an assessed value of \$2,723,155.00 for 2009 and a net decrease in assessed value of \$539,615.00. The resulting overpayment of taxes for 2009, based upon the new valuation of personal property of \$18,154,102.00, is to be refunded to Riverwalk in the form of one (1) payment, said refund being payable on or before February 15, 2011, the amount to be refunded being \$66,162.20. Motion was made by Supervisor Lauderdale, seconded by Supervisor McDonald and carried, to agree to the reduction in assessment for the year 2009 of the personal property of Riverwalk. Supervisors Lauderdale, McDonald, Banks and George voted "Yea" and Supervisor Selmon voted "Nay." Motion carried. A copy of the Order is attached hereby as Exhibit 8 and incorporated herein by reference.

The Board then took up for consideration the matter of reimbursement to Ameristar and Riverwalk for overpayment of taxes for 2009. The 2009 taxes have been allocated between Warren County, City of Vicksburg and Vicksburg Warren School District, and the Board would like to determine if reimbursement of the taxes may be made on a prorate basis by Warren County, City of Vicksburg and Vicksburg Warren School District. Motion was made by Supervisor Lauderdale, seconded by Supervisor McDonald and carried unanimously, to authorize the Board Attorney to request an Attorney General's opinion as to whether or not

reimbursement of the taxes to Ameristar and Riverwalk may be made on a prorata basis by Warren County, City of Vicksburg and Vicksburg Warren School District.

Recess

Motion was made by Supervisor McDonald, seconded by Supervisor Lauderdale and carried unanimously, to recess until 10:00 a.m., Friday, August 27, 2010.

Richard George, President