

**Minutes of
Clay County Board of Supervisors
Regular Meeting
Thursday, September 24, 2020 at 9:00 a.m.**

BE IT REMEMBERED a regular meeting of the Clay County Board of Supervisors was held at the Clay County Courthouse, West Point, Mississippi, on Thursday, September 24, 2020.

PRESENT:

Luke Lummus, Supervisor District 2, Presiding
Lynn D. Horton, Supervisor District 1
R.B. Davis, Supervisor District 3
Shelton Deanes, Supervisor District 4
Joe Chandler, Supervisor District 5

Eddie Scott, Clay County Sheriff
Amy G. Berry, Clay County Chancery Clerk
Angela Turner Ford, Board Attorney

County Residents

The following proceedings were had:

CALL TO ORDER/INVOCATION

The meeting was called to order by Clay County Sheriff Eddie Scott. The welcome was given by Supervisor Lummus with invocation given by Supervisor Shelton Deanes.

ADOPTION OF AGENDA

Supervisor Horton moved to adopt the agenda as presented.

The motion was seconded by Supervisor Deanes.

(Exhibit "A")

AMENDMENT OF AGENDA

Supervisor Horton moved to amend the agenda as presented.

The motion was seconded by Supervisor Deanes.

AUTHORIZE AND APPROVE OF THE MONTHLY REPORT FROM THE VETERAN'S SERVICE OFFICER, ANNIE HINES-GOODE, FOR THE MONTH OF SEPTEMBER 2020

Supervisor Davis moved to authorize and approve of the monthly report from the Veteran's Service Officer, Annie Hines-Goode, for the month of September 2020.

The motion was seconded by Supervisor Horton.

(Exhibit "B")

AUTHORIZE AND APPROVE TO ADVERTISE NOTICE OF OVERLAY PROJECT IN EACH DISTRICT

Supervisor Davis moved to authorize and approve to advertise notice of overlay projects for one mile in each district on the following roads: Hazelwood Road, Waverly Road, Brand Una Road, and Pruitt Road.

The motion was seconded by Supervisor Horton.

AUTHORIZE AND APPROVE OF THE MEMORANDUM OF UNDERSTANDING WITH THE MS SECRETARY OF STATE'S OFFICE TO RECEIVE GRANT FUNDING FOR THE UPCOMING 2020 NOVEMBER ELECTION

Supervisor Deanes moved to authorize and approve of the Memorandum of Understanding with the MS Secretary of State's office to receive grant funding for the upcoming 2020 November Election.

The motion was seconded by Supervisor Deanes.

(Exhibit "C")

AUTHORIZE AND APPROVE TO CONTRACT WITH ELECTION SYSTEMS AND SOFTWARE FOR PROGRAMMING THE ELECTION MACHINES FOR THE RUN-OFF 2020 SPECIAL ELECTION

Supervisor Deanes moved to authorize and approve to contract with Election Systems and Software for programming the election machines for the run-off 2020 Special Election in the amount of \$1,850.00.

The motion was seconded by Supervisor Davis.

AUTHORIZE AND APPROVE TO EXTEND THE COUNTY WIDE CURFEW ORDINANCE FOR THIRTY DAYS

Supervisor Horton moved to authorize and approve to extend the County Wide Curfew ordinance for thirty (30) days.

The motion was seconded by Supervisor Deanes.

(Exhibit "D")

AUTHORIZE AND APPROVE OF FOUR (4) FINANCIAL TRANSFERS

Supervisor Deanes moved to authorize and approve of four (4) financial transfers as outlined in Exhibit E as attached hereto.

The motion was seconded by Supervisor Davis.

(Exhibit "E")

AUTHORIZE AND APPROVE OF THE SUBMISSION OF THE ONE MILL APPLICATION TO THE MS DEPARTMENT OF REVENUE TO EXPEND FUNDS FROM THE UTILIZATION FUND

Supervisor Horton moved to authorize and approve of the submission of the one mill application to the MS Department of Revenue to expend funds from the Utilization Fund.

The motion was seconded by Supervisor Deanes.

(Exhibit "F")

AUTHORIZE AND APPROVE TO PAY BUTLER SNOW PLLC FOR SERVING AS BOND COUNCIL ON THE ISSUANCE OF DISTRICT 3 ROAD BOND AND INTEREST 2020 ISSUANCE

Supervisor Davis moved to authorize and approve to pay Butler Snow PLLC for serving as bond council on the issuance of District 3 Road Bond & Interest 2020 Issuance Fund.

The motion was seconded by Supervisor Horton.

(Exhibit "G")

AUTHORIZE AND APPROVE TO RESCIND THE APPLICATION REQUEST FOR AD VALOREM EXEMPTION AS REQUESTED BY FABRICATOR'S SUPPLY

Supervisor Horton moved to authorize and approve to rescind the application request for ad valorem exemption as required by Fabricator's Supply due to the equipment not being in use prior to 1/1/2020.

The motion was seconded by Supervisor Chandler.

(Exhibit "H")

AUTHORIZE AND APPROVE TO ADVERTISE FOR SUPPLY AND MATERIAL BIDS FOR THE FOURTH QUARTER 2020

Supervisor Deanes moved to authorize and approve to advertise for supply and material bids for the fourth quarter 2020

The motion was seconded by Supervisor Horton.

(Exhibit "I")

AUTHORIZE AND APPROVE OF THE CLERK'S AFFIDAVIT OF JUSTICE COURT FUNDS SETTLED

Supervisor Davis moved to authorize and approve of the Clerk's Affidavit of Justice Court Funds settled to the General Fund.

The motion was seconded by Supervisor Horton.

(Exhibit "J")

AUTHORIZE AND APPROVE OF THE DOCUMENTS ASSOCIATED WITH OMNIBUS HB1370 FOR DISTRICT FOUR (4) AND DISTRICT ONE (1)

Supervisor Horton moved to authorize and approve of the documents associated with omnibus HB 1370 for District Four (4) and District One (1).

The motion was seconded by Supervisor Deanes.

(Exhibit "K")

AUTHORIZE AND APPROVE TO GO INTO CLOSED SESSION

Supervisor Horton moved to go into closed session.

The motion was seconded by Supervisor Chandler.

AUTHORIZE AND APPROVE TO GO FROM CLOSED SESSION TO EXECUTIVE SESSION AS ALLOWED UNDER SECTION 25-41-7 OF *THE MISSISSIPPI CODE OF 1972* TO DISCUSS A PERSONNEL MATTER

Supervisor Horton moved to authorize and approve to go from closed session to executive session as allowed under Section 25-41-7 of *the Mississippi Code of 1972* to discuss a personnel matter.

The motion was seconded by Supervisor Davis.

AUTHORIZE AND APPROVE TO COME OUT OF EXECUTIVE SESSION

Supervisor Horton moved to authorize and approve to come out of executive session.

The motion was seconded by Supervisor Davis.

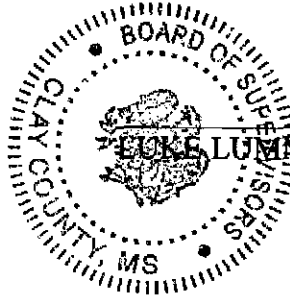
ADJOURNING

Supervisor Deanes moved to adjourn until Monday, October 5, 2020, at 9:00 a.m., at the Clay County Courthouse.

The motion was seconded by Supervisor Davis.


ALL MOTIONS CARRIED UNANIMOUSLY UNLESS OTHERWISE INDICATED

SO ORDERED, this the 24th day of September, 2020



ECKE LUMMUS, PRESIDENT

ATTEST:



AMY G. BERRY, CHANCERY CLERK
CLERK OF THE BOARD

80

35

EXHIBIT A



*Clay County Board of Supervisors
Agenda for Meeting
Thursday, September 24, 2020, at 9:00 a.m.*

- Call to Order
- Welcome and Prayer
- Adopt and Amend the Agenda
- Annie Hines-Goode, *Veteran's Service Officer*
 - Monthly Service Report
- Robert Calvert, *Calvert Spradling Engineers, County Engineer*
 - Authority to advertise for State Aid Overlay Project
- Kim Hood, *Circuit Clerk*
 - Authorize and approve to enter into Memorandum of Understanding with the MS Secretary of State's Office for CARES Act Election Reimbursement Opportunities
 - Consider contracting with ES & S for programing of machines during Special Run Off Election
- Harriett Bragg, *Justice Court Clerk*
 - Monthly Report on Justice Court
- Amy Berry, *Chancery Clerk*
 - Financial Transactions – See Attached
 - Authorize and Approve the Utilization One Mill Application to remit to MS Dept. of Revenue
 - Authorize and approve to pay Butler Snow \$8,000 from D-3 Rd B&I 2020 Issue
 - Authorize to correct the minutes dated March 26, 2020 as advised by the MS Dept of Revenue
 - Authorize and approve for Supply and Material Bids 3rd Quarter
 - Clerk's Affidavit of Justice Court Settlement
- Consider extending/not for 30 days
- Authorize and approve documents associated with omnibus HB1370 for the UNA Recreational Building and District 1 Roads
- Request to go into Executive Session to discuss a personnel issue as allowed under Section 25-41-7, of *the Mississippi Code* to discuss a matter of potential litigation
- Adjourn until Monday, October 5, 2020, at 9:00 a.m.

Amendments:

Financial Transactions:

- Authority to transfer the Indirect Cost Sanitation Fund For year 2019 in the amount of \$5,218.50 to Reimburse the General Fund
- Authorize and approve to transfer to reimburse the one half portion for the monthly support fee for the tag system with Data Systems Management for one year in the amount of \$4,536.00 from HB1330 monies fund to the General Fun
- Authority to transfer from District 4 Road Fund \$ 20,315.76 to the Una Recreational Building Reimbursement Fund to Districts
- Authority to transfer to each district road fund \$5,078.89, except District 4 Road Fund, from the Una Recreational Building Reimbursement Fund to Districts For years 2019 and 2020

EXHIBIT B

01

9

Annie Hines-Goode
2020
365 Court Street
West Point, MS 39773

24 September

From: Veteran Service Officer, Annie D. Hines

To: Board of Supervisors;

Requesting permission to purchase, a laptop for Virtual sessions with Veterans that has finally over years of waiting patiently a scheduled appointment before the Board of Appeals in Washington, DC to virtual see and speak to the Judge on their disability claim that has been denied for deferred or disapproved.

Most Veterans are at the state of years trying to get their disabilities approved before the BVA and as COVID-19 has affected this nation, with closure of offices, businesses and even the most needed personal customer service.

Mostly ever transactions and assistance are been completed on a daily basis from working at home virtual or limited to customers and veterans.

The manner still exists, veterans still need closure in their disability claim which is affecting them on a daily base, physically, financially, mentally and spiritually.

If approved Clay County will be on the map with Board of Appeals in Washington DC for local veterans to come and plead their cases before the assigned judge.

Thank you, board members, for again allowing me to work in the capacity of service continually to my battle buddies and honoree for their commitment to this country.



Annie D. Hines-Goode

Clay County Veteran Service Officer

VETERANS SERVICE OFFICE	20-Feb	20-Mar	20-Apr	20-May	Jun-20	20-Jul	20-Aug	20-Sep	20-Oct	NOV 20	20-Dec
365 Court Street	4-26 FEB	27-25MAR	26-29 APR	30 APR-28	29MAY-22	23-Jun-22	23-Jul-26	27-Aug-23			
P.O. Box 1203											
West Point, MS 39773											
662-494-1554(OFC) 391-1071(FAX)											
VSO REPORT											
HOMEBOUND			1	1		0	0	0			
PHONE CALLS	37	40	29	32	40	44	54	61			
NUMBER OF PEOPLE HELPED	37	40	54	32	45	37	85	61			
VETERANS FROM OTHER COUNTIES	5	2	3	6	1	3	3	4			
INFORMATION CALL VA											
NUMBER OF NEW CASES 526-EZ	12	7	3	4	4	7	3	6			
21-22 POWER OF ATTORNEY	1	6	3	0	0	3	0	6			
10-10EZ HEALTH FACILITY	3	7	3	0	2	2	2	4			
SF 180 REQUEST DD214	3	4	1	3	0	1	2	2			
PTSD 0781 / 0781A	1	3	0	2	0	2	0	0			
10182 BVA BOARD OF APPEALS / NOD	6	4	3	3	2	0	4	2			
REQUEST ARMY NATIONAL GUARD REC	2	2	2	0	0	0	2	2			
21-8940 INDIVIDUAL EMPLOYABILITY	0	0	2	0	0	0	1	0			
21P=530 BURIAL BENEFITS											
22-1990 EDUCATIONS BENEFITS	4	3	0	1	7	2	2	3			
NURSING HOME / AID & ATTENDANCE	1	0	0	0	0	0	0	2			
DIC / PENSION	3	0	1	3	0	0	2	1			
MEDICAL EXPENSE REPORT	2	2	2	0	2	0	0	0			
0	0	0	1	0	0	2	1	0			
REFERRALS											
VA LOAN CERTIFICATES	0	0	0	0	0	0	0	0			
VA CEMETARY	0	3	0	1	0	0	4	2			
AMERICAN LEGION / VFW / DAV	0	0	0	0	2	1	0	2			
HOLMES FOUNDATION	0	0	0	0	0	0	0	0			
HOMELESS FOUNDATION	0	0	0	0	0	0	0	0			
MISSISSIPPI VETERAN HOME PURCHASE BC	0	0	0	0	1	2	0	0			
DAYS OF WORK											
10	12	12	12	12	12	12	13	12			
ISSUES 08-26-2020											
Requested for absentee 24, 29-30 Sep WWP											
ISSUES 09-24-2020											
Request funds Laptop for Virtual Board of Appeal	\$										
Chris D. Kincaid											
CLAY COUNTY VETERANS SERVICE OFFICER											

EXHIBIT C

**MEMORANDUM OF UNDERSTANDING
BY AND BETWEEN THE SECRETARY OF STATE OF THE STATE OF MISSISSIPPI
AND CLAY COUNTY, MISSISSIPPI**

This Memorandum of Understanding, herein referred to as "MOU", is made and entered into by and between the Secretary of State of the State of Mississippi, here in referred to as "MSOS", and Clay County, Mississippi, a political subdivision of the State of Mississippi, herein referred to as "County", as of the 24th day of September, 2020.

RECITALS:

WHEREAS, on January 31, 2020, the United States Department of Health and Human Services Secretary Alex Azar declared a public health emergency for COVID-19 beginning on January 27, 2020, on March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic, and on March 13, 2020, the President of the United States declared a nationwide state of emergency due to the coronavirus COVID-19 pandemic; and

WHEREAS, on March 14, 2020, pursuant to the Constitution of the State of Mississippi and Miss. Code Ann. § 33-15-11(b)(17), the Governor Tate Reeves declared that a State of Emergency exists in the State of Mississippi as a result of the outbreak of COVID-19; and

WHEREAS, on November 3, 2020, there will be an election for the President of the United States, United States Senate, United States Congressmen, County Election Commissioner, Initiative 65, Legislative Alternative to Initiative 65, Constitutional Amendment pursuant to House Concurrent Resolution 47, Design for the State flag as proposed, and various other special elections around the State; and

WHEREAS, in response to the COVID-19 pandemic and the several elections to take place on November 3, 2020, the Mississippi Legislature enacted House Bill 1789 during the 2020 Regular Session ("HB 1789"), appropriating funds to MSOS to distribute to the counties of Mississippi for the purposes contained provided within HB 1789; and

WHEREAS, HB 1789 Section 2 (1)(a) provides that Two Hundred Fifty-Four Thousand, Eight Hundred Seventy-Five Dollars (\$ 254,875.00) of the funds appropriated to MSOS are to be distributed to the board of supervisors of each county to hire an additional poll managers for each precinct based on the pro rata share of precincts in the county for election day at the cost of One Hundred Twenty-Five Dollars (\$125.00) per additional poll manager; and

WHEREAS, there are one thousand, seven hundred seventy-six (1,776) precincts in the State; and

WHEREAS, there are fourteen (14) voting precincts located within the County, and based on the pro rata share set forth in HB 1789 of an additional One Hundred Twenty-Five Dollars (\$125.00) per precinct for the hiring of additional poll managers for each, the County may receive \$1750.00 from the appropriated funds.

NOW, THEREFORE, in recognition of the foregoing, MSOS and the County hereby understand and agree as follows:

1. Disbursement of Funds. MSOS will distribute to the County monies in the amount of \$1750.00, for the purpose of hiring an additional poll manager for each of its fourteen (14) precincts, to aid in disinfecting the polling place, promoting social distancing within the polling place, facilitating potential increases in curbside voting, distributing personal protective equipment and any other issue that might arise on election day due to the COVID-19 public health emergency. The funds will be disbursed by MOS to the County in the same manner that Election Support Funds are distributed to the County by MSOS.

2. Expenditure of Funds. In accordance with HB 1789 Section 3, the County agrees that it has not and will not expend, or otherwise use for any purpose, the provided funds if the County has received reimbursement for that expenditure, or other use, from another source of funds.

3. Documentation of Expenditures. The County agrees to maintain copies of all invoices or similar documentation, such as poll manager payroll, for each expenditure of the funds provided under this MOU and will provide the maintained documents to MSOS upon payment for the purpose of MSOS certifying to the Department of Finance and Administration that each expenditure of the funds are in compliance with guidelines, guidance, rules, regulations, and/or other criteria, as may be amended from time to time, of the United States Department of the Treasury regarding the use of monies from the Coronavirus Relief Fund established by the CARES Act.

4. Application. This MOU serves as the County's application to MSOS for the funds appropriated under HB 1789 Section 2(a), as required by HB 1789 Section 2(2).

5. Amendment. This MOU may be modified or amended, but only in writing executed by each party, to reflect changes in law or requirements on either of the parties to this MOU. Nothing in this provision, however, will prevent MSOS from promulgating rules and regulations for general application in the State.

6. No Third-Party Beneficiaries. Neither this MOU, nor any of the agreements or understandings described in this MOU, shall confer, or be deemed to confer, upon any person, other than the parties hereto, any rights, remedies, obligations or liabilities whatsoever.

7. No Effect on Statutory Requirements. Nothing in this MOU or the agreements, understandings and acknowledgements memorialized in this MOU shall excuse MSOS or the County from complying with all applicable laws.

8. Venue. Any legal proceeding relating to this MOU may only be brought in the Circuit Court of Hinds County, Mississippi, and the County irrevocably consents to the jurisdiction of the Circuit Court of Hinds County, Mississippi, and waives any objection it may now or later have.

9. Remaining Funds. The County agrees if on November 15, 2020, any unexpended monies remain from the funds provided under this MOU, the County must transfer any unexpended

monies to the MSOS, that will be then transferred to the Unemployment Compensation Fund, in accordance with HB 1789 Section 2(3).

IN WITNESS THEREOF, MSOS and the County have executed this MOU on the respective dates indicated below, the County after approval by the Board of Supervisors of Clay County, Mississippi, at a meeting of the Board of Supervisors held on September 24th, 2020, the Resolution approving execution of this MOU by the President of Board of Supervisors and the Chancery Clerk of the County appearing at Minute Book ____, Page _____ of the records of the Board of Supervisors of the County.


Date: 10/19/2020

Michael Watson
MICHAEL WATSON
SECRETARY OF STATE
STATE OF MISSISSIPPI

CLAY COUNTY,
MISSISSIPPI

Date: 9/24/2020

[Signature]
(Signature)
[Signature]
President, Board of Supervisors



ATTEST:
[Signature]
Chancery Clerk

CLAY COUNTY,
MISSISSIPPI

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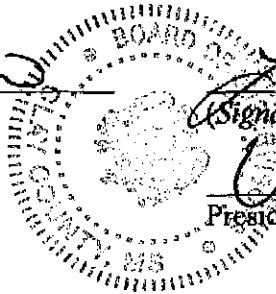
IN WITNESS THEREOF, MSOS and the County have executed this MOU on the respective dates indicated below, the County after approval by the Board of Supervisors of Clay County, Mississippi, at a meeting of the Board of Supervisors held on September 24th 2020, the Resolution approving execution of this MOU by the President of Board of Supervisors and the Chancery Clerk of the County appearing at Minute Book ____, Page ____ of the records of the Board of Supervisors of the County.

Date: _____

MICHAEL WATSON
SECRETARY OF STATE
STATE OF MISSISSIPPI

CLAY COUNTY,
MISSISSIPPI

Date: 9/29/2020



[Signature]
(Signature)

[Signature]
President, Board of Supervisors

ATTEST:

[Signature]
Chancery Clerk

CLAY COUNTY,
MISSISSIPPI

EXHIBIT D

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NO. _____

**AUTHORIZING AND APPROVING TO EXTEND THE COUNTY WIDE CURFEW
ORDINANCE FOR THIRTY (30) DAYS**

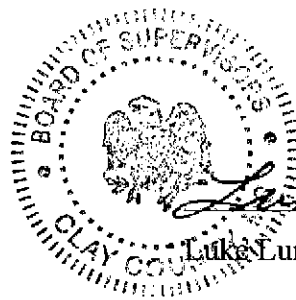
There came on this day for consideration the matter of authorizing and approving to extend the county wide curfew ordinance for thirty (30) days.

WHEREAS, the COVID 19 infectious diseases pandemic continues to remain a major public health concern on the Local, State, and Federal levels; and

WHEREAS, in an effort to prevent the spread and contamination of the infectious diseases, this Board believes it necessary to extend the curfew for thirty (30) days, which was initially adopted by the Board at the July 23, 2020 Board meeting, and then, later extended for thirty (30) days at the Board meeting dated August 27, 2020.

Supervisor Horton moved the county wide curfew, as attached hereto as Exhibit A, be extended for thirty (30) days. The motion was seconded by Supervisor Deanes. The motion carried unanimously.

SO ORDERED this the 24th day of September, 2020.



Luke Lummus
Luke Lummus, President

**RESOLUTION OF THE CLAY COUNTY BOARD OF SUPERVISORS
IMPLEMENTING CERTAIN POLICIES, PRACTICES AND PROCEDURES
TO CONTROL THE SPREAD OF INFECTIOUS DISEASE IN RESPONSE TO THE
CORONAVIRUS (COVID-19) PANDEMIC**

THERE CAME ON TO BE HEARD AND WAS HEARD the motion of Supervisor Deanes, which motion was seconded by Supervisor Chandler, to adopt the following resolution, to-wit:

WHEREAS, the worldwide outbreak of COVID-19 and the effects of its extreme risk of person-to-person transmission throughout the United States and the State of Mississippi significantly impact the life and health of our people, as well as the economy of Clay County and the State of Mississippi; and

WHEREAS, the Centers for Disease Control (CDC) guidance for responding to COVID-19 suggests avoiding crowds as much as possible, especially for older adults and individuals with serious chronic medical conditions, and that based on Executive Order No. 1492 (I)(i)(I) Clay County is authorized to adopt orders, rules, regulations and resolutions during this COVID-19 State of Emergency; and

WHEREAS, there is a surge in cases in the State of Mississippi, with the case total for Clay County being 263 and thirteen (13) deaths, as of July 21, 2020, at 6:00 p.m. and that the total cases for the State of Mississippi is 47,071 with total deaths of 1,423 as of the aforesaid date and time, neither of which support a finding of a downward trajectory in the occurrence of COVID-19 cases.

IT IS THEREFORE, ORDERED AND RESOLVED:

1. That a curfew of 10:00 p.m. to 5:00 a.m. is hereby ordered and established to remain in effect for thirty (30) days following the execution of this order. This provision is not in any way intended to limit or alter a person's ability to travel to and from an essential business or for the purpose of a medical emergency.
2. That due to the surge in cases throughout the State of Mississippi, face coverings (covering a person's nose and mouth) must be worn indoors and outdoors when unable to maintain a minimum of six (6) feet separation from other individuals not in the same household.

This face covering requirement SHALL NOT apply to the following individuals:

- a. People whose religious beliefs prevent them from wearing a face covering;
- b. Those who cannot wear a face covering due to medical reasons;
- c. Restaurant patrons while dining; and

- d. Children under six (6) years of age.
- 3. Bars, clubs and other such establishments where social distance (more than six (6) feet of separation) IS POSSIBLE are limited to no more than fifty (50) people on the premises.
- 4. Bars, clubs and other such establishments where social distance (more than six (6) feet of separation) IS NOT POSSIBLE are limited to no more than ten (10) people on the premises.
- 5. The number of customers in a restaurant shall be no greater than fifty percent (50%) of seating capacity in conformity with Executive Order No. 1478 (I)(a)(x).
- 6. A copy of this Resolution shall be delivered to the Sheriff of Clay County.
- 7. This Resolution shall take effect immediately and remain effective until further notice.
- 8. This Resolution shall be posted on the website for the County and published otherwise as required by law.

After due discussion, the motion was called to vote and each supervisor voted as follows, to-wit:

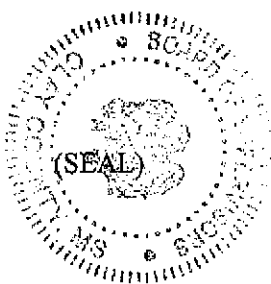
Supervisor D. Lynn Horton, District 1, voted:	AYE
Supervisor Luke Lummus, District 2, voted:	AYE
Supervisor R.B. Davis, District 3, voted:	AYE
Supervisor Shelton Deanes, District 4, voted:	AYE
Supervisor Joe Chandler, District 5, voted:	AYE.

The motion passing by a majority of the supervisors, it was declared passed by the Board of Supervisors.

SO ORDERED, on this the 23rd day of July, 2020.

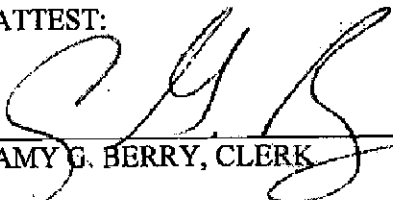
CLAY COUNTY, MISSISSIPPI
BOARD OF SUPERVISORS

BY: *Luke Lummus*
LUKE LUMMUS, PRESIDENT



SS

ATTEST:



AMY G. BERRY, CLERK

20

28

EXHIBIT E

23

25

Financial Transactions:

- Authority to transfer the Indirect Cost Sanitation Fund For year 2019 in the amount of \$5,218.50 to Reimburse the General Fund
- Authorize and approve to transfer to reimburse the one half portion for the monthly support fee for the tag system with Data Systems Management for one year in the amount of \$4,536.00 from HB1330 monies fund to the General Fun
- Authority to transfer from District 4 Road Fund \$ 20,315.76 to the Una Recreational Building Reimbursement Fund to Districts
- Authority to transfer to each district road fund \$5,078.89, except District 4 Road Fund, from the Una Recreational Building Reimbursement Fund to Districts For years 2019 and 2020

**Clay County, MS
Schedule of Indirect Cost
September 30, 2019**

Governmental Allowable Costs:	Amount	G/L Account	Indirect Credit *
Supervisor (1)	40,400.04	001-100-400	1,322.52
Comptroller	42,336.61	001-101-407	1,385.91
County Auditor	5,102.62	001-101-448	167.04
County Treasurer	2,406.84	001-101-449	78.79
Purchasing:			
Clerk	12,226.98	001-122-401	400.26
State Retirement	2,300.89	001-122-465	75.32
Social Security Matching	683.32	001-122-466	22.37
Group Insurance Matching	10,665.43	001-122-468	349.14
Unemployment Insurance	0.00	001-122-469	0.00
Inventory Control Clerk:			
Clerk	23,481.16	001-123-401	768.67
State Retirement Matching	3,798.86	001-123-465	124.36
Social Security Matching	1,728.76	001-123-466	56.59
Group Insurance Matching	2.46	001-123-468	0.08
Unemployment Insurance	0.00	001-123-469	0.00
Receiving Clerk:			
Clerk	11,552.44	001-124-401	378.18
State Retirement Matching	1,869.08	001-124-465	61.19
Social Security Matching	799.00	001-124-466	26.16
Group Insurance Matching	59.03	001-124-468	1.93
Unemployment Insurance	0.00	001-124-469	0.00
Total Governmental Allowable	<u>159,413.52</u>		<u>5,218.50</u>
Governmental Operating Costs:			
General Fund	7,743,558.83		
Special Revenue Funds	3,583,835.97		
Capital Project Funds	29,047.10		
Enterprise Funds	<u>384,341.54</u>		
Total Governmental Operating Cost	<u>11,740,783.44</u>		
Percentage to be Applied	3.2736%		
Amount of Indirect Cost to be Applied to Enterprise Fund	<u>5,218.50</u>		

* This credit is to be applied against each G/L account listed

Clay County, Ms
Indirect Cost Journal Entries

Purpose: To record the administrative indirect cost incurred for operating the Sanitation Dept as of 9/30/2019

G/L	Description	Debit	Credit
400-900-951	Transfer To Gov't Funds	5,218.50	
400-000-002	Sanitation Cash		5,218.50
001-000-002	General County Cash	5,218.50	
001-000-386	Indirect Cost Reimbursement		5,218.50
001-000-386	Indirect Cost Reimbursement	5,218.50	
001-100-400	Supervisor (1)		1,322.52
001-101-407	Comptroller		1,385.91
001-101-448	County Auditor		167.04
001-101-449	County Treasurer		78.79
001-122-401	Clerk		400.26
001-122-465	State Retirement		75.32
001-122-466	Social Security Matching		22.37
001-122-468	Group Insurance Matching		349.14
001-122-469	Unemployment Insurance		0.00
001-123-401	Clerk		768.67
001-123-465	State Retirement Matching		124.36
001-123-466	Social Security Matching		56.59
001-123-468	Group Insurance Matching		0.08
001-123-469	Unemployment Insurance		0.00
001-124-401	Clerk		378.18
001-124-465	State Retirement Matching		61.19
001-124-466	Social Security Matching		26.16
001-124-468	Group Insurance Matching		1.92
001-124-469	Unemployment Insurance		0.00
	Total	<u>15,655.50</u>	<u>15,655.50</u>

26

Schedule A

**CLAY COUNTY
MONTHLY SUPPORT FEE
October 1, 2019 - September 30, 2020**

CHANCERY OFFICE	\$ 758.00	\$ 998.00-after payroll & T&A
Financial Applications003A		
Accounts Payable		
General Ledger		
Payroll		
Purchase Orders		
Fixed Assets		
PERS		
Land Redemption		
Land Redemption Settlement Checks		
GASB Financial		
Fee Journal		
Board Minute Application		
Graphical Payroll	\$100.00 -- added January 2019	
Time & Attendance	\$140.00 -- added January 2019	
 CIRCUIT OFFICE		 \$ 25.00
Marriage License	\$ 25.00	
Judgement Roll	(NO SUPPORT)	
Voter Registration	(NO SUPPORT)	
 TAX OFFICE		 \$ 756.00
Mobile Homes		
Motor Vehicle		
Personal Property Appraisal		
Real Property Appraisal		
Tax Assessment / Collections		
Public Utilities		
Sales Ratio / Index Study		
Miscellaneous Receipts		
Cash Journal		
Privilege License		
 JUSTICE COURT		 \$ 375.00
Bonds		
Bookkeeping		
Civil		
Criminal		
E-Citation		
 TOTAL MONTHLY SUPPORT	 \$-1914.00	 \$ 2154.00-after payroll & T & A
 <u><i>Additional Monthly Cost:</i></u>		
<i>I-NET Publication</i>		<i>\$ 140.00</i>
<i>Mobile Text Punch W/Geo-Location -- up to 25 users @ \$5.00/each</i>		<i>Billed as incurred</i>
 TOTAL MONTHLY CHARGES	 \$-2054.00	 \$ 2294.00-after payroll & T&A

DISTRICT 4 REIMBURSEMENT TO OTHER DISTRICTS

<u>DEBT PAYMENT</u>	<u>AMOUNT</u>
2019	\$ 13,114.48
2020	\$ 12,838.11
TOTAL	\$ 25,952.59
AMOUNT PER DISTRICT	\$ 5,190.52
SUBTOTAL: DUE TO DISTRICTS 1, 2, 3, 5	\$ 20,762.07
LESS: FUND #244 BALANCE	\$ (446.31)
TOTAL DUE TO DISTRICTS 1, 2, 3, 5	\$ 20,315.76
TO BE REIMBURSED TO DISTRICTS 1, 2, 3, 5	\$ 5,078.94

EXHIBIT F

APPLICATION FOR CERTIFICATION

Of Clay County for the fiscal year of 2020 - 2021 for authority to expend the one (1) mill according to Section 27-39-329(2) (b) Miss. Code Ann., as amended.

I. Lien date for property rolls January 1, 2020 date.

II. Method of maintaining mapping:

A. A contract was let with Sanders & Associates in accordance with Department of Revenue's rules, regulations and guidelines which requires that all recorded deeds be mapped, and all necessary corrections and adjustments be made according to the Department of Revenue's manuals, guidelines and regulations. (Copy of contract attached.)

OR

B. A plan to maintain mapping in-house has been devised in accordance with the law and the Department of Revenue's rules, regulations and guidelines and the following named county employees have the necessary knowledge and expertise to perform the required maintenance. (Copy of plan attached.)

III. Method of maintaining the real property appraisals:

A. A contract was let with Sanders & Associates in accordance with the Department of Revenue's rules, regulations and guidelines which requires that all real property has been viewed and any change to real property has been made on the property record cards and new values calculated to reflect true value of the tax roll. (Copy of contract attached.)

OR

B. A plan to maintain the appraisal in-house has been devised in accordance with the law and the Department of Revenue's rules, regulations and guidelines and the following named county employees have the necessary knowledge and expertise to make the changes on the property record cards as they are found in the field and to calculate new values on the tax roll. (Copy of plan attached.)

C. Roll year 1998, or year set by Department of Revenue served as the benchmark year for a four-year update cycle of the real property in each county according to Section 27-35-113 Miss Code Ann. and Department of Revenue Rule 6. The above named county last updated the real property during Roll Year 2020, and under the requirements of Section 27-35-113 Miss Code Ann. and Department of Revenue Rule 6 will be required to update again on or before Roll Year 2024.

IV. Maintenance of business personal property:

A. A contract was let with Sanders & Associates in accordance with the Department of Revenue's rules, regulations and guidelines for the maintenance of all the appraisals of business personal property. (Copy of contract attached.)

OR

B. A plan to maintain the appraisal in-house has been devised in accordance with the law and the Department of Revenue's rules, regulations, and guidelines. The following named county employees have the knowledge and expertise to keep the personal property roll up-to-date. (Copy of plan attached.)

V. Certified appraiser according to Section 27-3-52 Miss. Code Ann.

A. "Counties having not more than five thousand (5,000) applicants for homestead exemption shall have at least one (1) certified appraiser."

B. "Counties having more than five thousand (5,000) applicants for homestead exemption shall have at least two (2) certified appraisers."

Give the number of homestead applicants for this year. 4,466

A. (1) Certified Appraiser required _____

B. (2) Certified Appraisers required X

Jim Lang _____

Porsha J. Lee _____

STATE OF MISSISSIPPI

COUNTY OF Clay

Luke Lummus, being first duly sworn deposes, and says, that he/she is the President of the Clay County Board of Supervisors and that the Board of Supervisors of Clay County shall adopt the property values reflected by the appraisal completed as of the lien date in conformity with Section 27-35-50(2)(5) Miss. Code Ann.

Porsha J. Lee
Assessor

Luke Lummus
President of Board

Sworn and subscribed before me this 24th day of September, 2020.



Luke Lummus

STATE OF MISSISSIPPI

COUNTY OF Clay

I, Amy G. Berry Chancery Clerk in and for said county and state aforesaid, hereby certify that the within and foregoing has been recorded in Book _____, Page _____ of the Supervisor's Minute Records on file in the office of said Clerk.

Given under my hand and official seal of office this the 24th day of September, 2020.

Amy G. Berry
Chancery Clerk



33

EXHIBIT G

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Clay County, Mississippi
Matter Number: 030539.214353
Billing Professional: J. Troy Johnston

Invoice Number: 10275671
Invoice Date: September 23, 2020
DUE UPON RECEIPT

Amy G. Berry
Clay County, Mississippi
Clay County Chancery Clerk
P. O. Box 815
West Point, MS 39773

Matter: Clay County, MS \$500,000 Supervisor District 3 GO Bond, Series 2020

INVOICE

BOND FEE AND EXPENSES*

\$8,000.00

WIRE INSTRUCTIONS

Transferee Bank:	Regions Bank (Main Office) Attn: Wire Transfer Department 1900 Fifth Avenue North Birmingham, Alabama 35203 (800) 843-1158
ABA Routing No:	062-005-690
SWIFT CODE: (International)	UPNBUS44
For the Account of: (Beneficiary)	Butler Snow LLP 1020 Highland Colony Parkway Suite 1400 Ridgeland, MS 39157
Operating Account No:	500-21-032-80
PLEASE REFERENCE:	10275671/030539.214353
Contact:	Mandy Pope (601) 985-4110 or J. Troy Johnston (601) 985-4419

*Includes State Bond Attorney Fees

**Please reference matter and invoice number(s) with payment.*

Tax I.D. 64-0331849

FOCUS | TEAMWORK | INNOVATION | SERVICE | EXPERIENCE | VALUE | RESPONSIVENESS

www.butlersnow.com | LAW ELEVATED

EXHIBIT H

RESOLUTION GRANTING AD VALOREM EXEMPTION FROM AD VALOREM TAXES FOR A PERIOD OF TEN (10) YEARS FOR FABRICATOR'S SUPPLY INC. AS AUTHORIZED BY SECTION 27-31-101, ET SEQ. OF THE MISSISSIPPI CODE OF 1972, AS AMENDED AND ANNOTATED

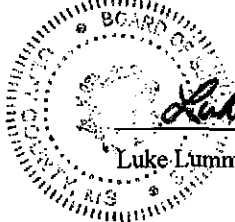
The Board of Supervisors of Clay County, Mississippi, this day considered the matter of granting exemption from ad valorem taxes, except school district taxes, to Fabricator's Supply Inc.

WHEREAS, the governing authority finds that Fabricator Supply Inc. has submitted verification and documentation as to the authority and accuracy of the application in regard to the true value of the property to be exempted and the authority also finds that the property described in the application constitutes an industrial exemption as described in Section 27-31-101, *et seq.*, of the *Mississippi Code of 1972*, as amended and annotated; and

WHEREAS, this governing authority does hereby grant, subject to the approval and certification of the Mississippi Department of Revenue, ad valorem tax exemption to the above taxpayer for a period of ten (10) years on the real and personal property beginning January 1, 2020 and ending on December 31, 2029, on the said personal property described in the application having true value of \$750,000.00.


NOW THEREFORE, after motion by Supervisor Horton and seconded by Joe Chandler, this Board doth vote unanimously to authorize and approve of this Resolution granting the ad valorem exemption to Fabricator's Supply Inc. for a period of ten (10) years as authorized by the Section 27-31-101, *et seq.* of the *Mississippi Code of 1972*, as amended and annotated.

SO ORDERED this the 26th day of March, 2020.


Luke Lummus

Luke Lummus, President

ATTEST:



Amy G. Berry, Chancery Clerk
Clerk of the Board of Supervisors



Voortman USA LLC
26200 S. Whiting Way
Monee, Illinois 60449

(t) 708-886-4800
(e) accounts@voortmancorp.com
(w) www.voortmancorp.com

Fabricators Supply
205 Airport Road
West Point, MS 39773

Old Plank Trail Community Bank
Account No.: 3046866282
Routing No. 071926582

PROFORMA INVOICE

Mention with payment: Your Client #

Commercial Invoice No.:

Date: 9.16.2019

Description	Pieces	Price per piece	Total amount
V807 Coping System with Material Handling	1	\$750,000.00	\$750,000.00

TERMS:

Payment : \$300,000.00 - 40% Due with order
 \$412,500.00 - 55% Due upon arrival at port
 \$37,500.00 - 5% Due after installation and commissioning

Delivery time :
 Delivery :

Total amount excl. Tax	\$750,000.00
Tax 0.00%	0.00
Total amount	\$750,000.00

8E-2-2-100

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APPLICATION FOR AD VALOREM TAX EXEMPTION
AS AUTHORIZED BY SECTION 27-31-101, et seq., MISSISSIPPI CODE OF 1972, AS AMENDED

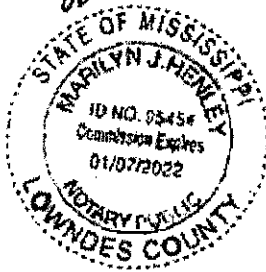
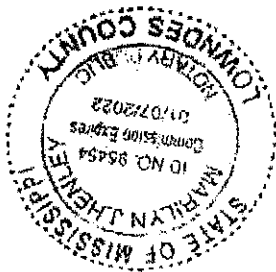
NAME OF ENTERPRISE Fabricators Supply
 PHYSICAL ADDRESS 205 Airport Rd West Point, MS 39773
 TYPE OF INDUSTRY Distribution PRODUCT/SERVICE Steel
 LOCATION - COUNTY Clay CITY West Point
 DATE OF COMPLETION 1/30/20 YEARS REQUESTED 10
 NEW (SECTION 27-31-101) _____ EXPANSION (SECTION 27-31-105) _____
 NEW JOBS 4-6 ESTIMATED PAYROLL \$150K
 TRUE VALUE OF PROPERTY EXEMPTED \$750,000 *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 13th day of January, 2020

Fabricators Supply
Applicant (Name of Taxpayer)

By: Marilyn J. Henley
 Title: Office Mgr

ATTEST:



POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: Fabricators Supply
 LOCATION: 205 Airport Rd West Point PARCEL#
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION:
 TYPE OF BUSINESS:
 FINISHED PRODUCTS ARE:
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) X
 UNDER ANY OTHER TRADE NAME? (YES-NO) NO
 ANY OTHER LOCATION? (YES-NO) NO
 UNDER ANY OTHER OWNERSHIP? NO
 NUMBER OF NEW JOBS? 4-6 ESTIMATED ANNUAL PAYROLL \$150,000
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ 0
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ 0

PERSONAL PROPERTY:

FURN. & FIX.	VALUE \$	<u>0</u>
MACH. & EQUIP.	VALUE \$	<u>750,000</u>
RAW MATERIALS	VALUE \$	<u>0</u>
WORK IN PROCESS	VALUE \$	<u>0</u>
PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$		<u>750,000</u>
EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$		<u>750,000</u>

LAND AND IMPROVEMENTS:

OWNER OF LAND: Same
 OWNER OF IMPROVEMENTS: same
 DATE OF IMPROVEMENTS: COMPLETED 1/1/20 EXPANDED n/a
 ANY PRIOR EXEMPTION: yes
 YEARS OF EXEMPTION APPLIED FOR: 01/01/20 THRU 12/31/29
 APPLICANT'S REPRESENTATIVE:
 ADDRESS: 205 Airport Rd West Point PHONE:
 INVESTIGATED BY: Mike Sanders
 COMMENTS:

DATE: July 13, 2020 TAX ASSESSOR: Jenifer G. Lee

EXHIBIT I

NOTICE TO BIDDERS
IN RE: CLAY COUNTY SUPPLY AND MATERIAL BIDS
FOR THIRD QUARTER ENDING DECEMBER 31, 2020

WHEREAS, the Clay County Board of Supervisors having met in regular session on the 24th day of September, 2020 did find as follows:

WHEREAS, a motion was made and duly seconded authorizing the Clerk to advertise for bids for supplies, materials, equipment, etc. for and on behalf of Clay County, MS for the third quarterly term period beginning October 15, 2020 and ending December 31, 2020. It appears to the Board that bids will be accepted Monday, October 12, 2020, on or before 9:00 A. M. in the Chancery Clerk's office located in the Clay County Courthouse at 365 Court Street, West Point, MS 39773 to be opened, reviewed, and tabulated by the Purchase Clerk, and presented to the Board of Supervisors Wednesday, October 14, 2020.

IT IS THEREFORE ORDERED that Amy G. Berry, Clerk of the Board of Supervisors, be and is hereby directed to give notice by publication that the Board will receive sealed bids for supplies, materials, and equipment for the quarterly term period beginning October 15, 2020 and ending December 31, 2020, with the following:

- Grader Blades, Grader Blade Bolts, specify squared ended or beveled ended with or without bolts
- Cost per mile on setting up roads and shooting DBST and Reseal with 4/10 asphalt per lift, to bid two ways:
 - o With County Furnishing Materials
 - o Without County Furnishing Materials
- Cost per ton on asphalt (hot mix and cold mix)
- Crushed limestone, all sizes F. O. B. Quarry
- Cost per ton for Gravel – washed, pea, dirt, sand base, dirt and other road building material
- Cost per yard for Clay Gravel
- Cost per gallon for liquid asphalt
- Cost per gallon on spraying liquid asphalt
- Rental Rate of Equipment quoted with or without operator – Bulldozer, Motor Graders, Tractors, Trucks, Pans, Front End Loaders, Drag Lines, Asphalt Spreaders, Rollers, and other road building equipment
- Riveted and Spiral Metal Culvert pipes and bends on a per linear foot basis with delivery to be made in any quantity to any district shop or job site within 48 hours from time of order, freight to be prepaid on all deliveries, No Foreign material will be accepted
- Dual wall, smooth interior polyethylene pipes, all sizes, all grades

All bids must be filed with the Clerk of the Board of Supervisors of Clay County at 365 Court Street, West Point, MS 39773 or may be mailed to: P. O. Box 815, West Point, MS 39773 on or before 9:00 A.M. Monday, October 12, 2020. Mailed bids should be clearly marked "**Fourth Quarter Bids – Do Not Open Until 10/12/2020**".

The Clay County Board of Supervisors reserves the right to reject any and all bids and to waive any and all formalities with the acceptance and rejection of the bids.

After motion by Lynn Horton and second by R. B. Davis this Board doth vote unanimously in favor of the motion.
SO ORDERED this the 24th day of September, 2020.

Luke Lummus, President
Board of Supervisor

ATTEST:

Amy G. Berry, Chancery Clerk
Clerk of the Board

Publication:

09/26/2020

10/03/2020

NOTICE TO BIDDERS
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FOR THIRD QUARTER ENDING DECEMBER 31, 2020

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 - o With County Furnishing Materials
 - o Without County Furnishing Materials
- Cost per ton on asphalt (hot mix and cold mix)
- Crushed limestone, all sizes F. O. B. Quarry
- Cost per ton for Gravel – washed, pea, dirt, sand base, dirt and other road building material
- Cost per yard for Clay Gravel
- Cost per gallon for liquid asphalt
- Cost per gallon on spraying liquid asphalt
- Rental Rate of Equipment quoted with or without operator – Bulldozer, Motor Graders, Tractors, Trucks, Pans, Front End Loaders, Drag Lines, Asphalt Spreaders, Rollers, and other road building equipment
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Luke Lummus, President
Board of Supervisor

ATTEST:

Amy G. Berry, Chancery Clerk
Clerk of the Board

Publication:

09/26/2020
10/03/2020

EXHIBIT J

DEPOSITORY RECEIPTS
CLAY COUNTY, MISSISSIPPI
P O BOX 815

REPRINT

WEST POINT, MS 39773-0000

RECEIPT DATE: 9/22/2020

NO. 2020 3173

RECEIPT DESCRIPTION: SETTLEMENT - CRIMINAL

PLEASE RECEIVE FROM CLAY COUNTY JUSTICE COURT THE AMOUNT SET
OPPOSITE THE RESPECTIVE FUNDS FOR THE ACCOUNT OF SAID FUNDS; TO-WIT: AND
DEPOSIT TO ACCOUNT NUMBER BELOW LEFT CORNER.

001 GENERAL COUNTY	
000-216 JUSTICE COURT CLERK FEES	984.50
000-222 COUNTY PROS ATTY FEES	38.00
000-223 CONSTABLE FEES	10.00
000-223 CONSTABLE FEES	20.00
000-230 JUSTICE COURT FINES	13389.29
104 LAW LIBRARY	
000-216 JUSTICE COURT FEES	153.00
650 JUDICIAL ASSESSMENT CLEARING FUND	
000-122 TV-TRAFFIC VIOLATIONS	20.00
000-122 TV-TRAFFIC VIOLATIONS	4.00
000-122 TV-TRAFFIC VIOLATIONS	8.00
000-122 TV-TRAFFIC VIOLATIONS	6324.50
000-123 IC-IMPLIED CONSENT	412.00
000-124 GF-GAME & FISH	356.00
000-126 OM-OTHER MISDEMEANORS	801.25
000-128 ABF-APPEARANCE BOND	160.00
000-129 CC-COURT CONSTITUENTS	43.00
000-130 VBF- VICTIMS BOND FEE	91.00
000-132 SCEF COURT EDUCATION	4.00
000-137 MVL-MOTOR VEHICLE LIABILI	458.00
000-138 MHP-HIGHWAY PATROL ASSESS	555.50
000-147 CS-CRIME STOPPERS	87.50
000-149 TT- TRAUMA TRAFFIC	870.00
000-151 SHERIFF FEES WIRELESS COM	50.00
000-153 DV- DRUG VIOLATION	106.25
000-157 UMI - UNINSURED MOTORIST	1225.00
000-160 DUI - INTERLOCK DEV - DPS	500.00

TOTAL FOR RECEIPT 2020 31737 26670.79

WITNESS MY SIGNATURE, THIS THE 22 DAY OF SEPTEMBER, 2020.

AMY BERRY
CHANCERY CLERK OF CLAY COUNTY

DATED: 9/22/20

BY: [Signature]

INVOICE DATE	INVOICE NUMBER ACCT	CASE #	DESCRIPTION	INVOICE AMOUNT
9/20/2020	2020092001105	0000000	FINE COLLECTION <i>00230</i>	389.29
9/20/2020	2020092001106	0000000	MOTOR VEHICLE INSURANC <i>050177</i>	458.00
9/20/2020	2020092001110	0000000	CLERKS FEE <i>00216</i>	984.50
9/20/2020	2020092001115	0000000	LAW LIBRARY TO CIRCUIT <i>104216</i>	153.00
9/20/2020	2020092001117	0000000	CRIME STOPPERS <i>650147</i>	87.50
9/20/2020	2020092001120	0000000	COUNTY ATTORNEY <i>00122</i>	38.00
9/20/2020	2020092001121	0000000	HIGHWAY PATROL ASSESSM <i>650138</i>	555.50
9/20/2020	2020092001122	0000000	CONSTABLE FEE - IVY <i>00227</i>	10.00
9/20/2020	2020092001122	0000000	CONSTABLE FEE - STAFFO	20.00
9/20/2020	2020092001128	0000000	COURT CONSTITUENTS FUN <i>650129</i>	43.00
9/20/2020	2020092001129	0000000	ADULT DRIVING TRAINING <i>650122</i>	20.00
9/20/2020	2020092001130	0000000	STATE COURT EDUCATION	4.00
9/20/2020	2020092001130	0000000	DRIVERS EDUCATION <i>650132</i>	4.00
9/20/2020	2020092001130	0000000	MINIMUM STANDARD LAW <i>650122</i>	8.00
9/20/2020	2020092001130	0000000	TRAFFIC VIOLATION <i>650122</i>	6324.50
9/20/2020	2020092001135	0000000	IMPLIED CONSENT	412.00
9/20/2020	2020092001140	0000000	GAME AND FISH <i>650124</i>	356.00
9/20/2020	2020092001150	0000000	OTHER MISDEMEANOR <i>650126</i>	801.25
9/20/2020	2020092001160	0000000	SHERIFF FEE <i>650151</i>	50.00
9/20/2020	2020092001165	0000000	DEFENDENT BOND FEE <i>650128</i>	160.00
9/20/2020	2020092001166	0000000	VICTIMS BOND FEE <i>650130</i>	91.00
9/20/2020	2020092001186	0000000	UNINSURED MOTORIST IDE <i>650157</i>	1225.00
9/20/2020	2020092001192	0000000	DPS-DUI INTERLOCK DEVI <i>650122</i>	4500.00
9/20/2020	2020092001194	0000000	DRUG VIOLATION <i>650157</i>	106.25
9/20/2020	2020092001198	0000000	TRAFFIC TRAUMA <i>650149</i>	870.00
			TOTAL AMOUNT OF CHECK <i>46</i>	26670.79

per H.P.

Code	Description	Amount	Acct
190	STATE VICTIMS BOND FEE		000
FI	FINE COLLECTION	13389.29	105
MVL	MOTOR VEHICLE INSURANCE	458.00	106
HE	HUNTING AND FISHING G/F		107
ALA	ADDITIONAL LITTER ASSMT		109
CL	CLERKS FEE	984.50	110
LL	LAW LIBRARY TO CIRCUIT CL	153.00	115
CS	CRIME STOPPERS	87.50	117
CA	COUNTY ATTORNEY	38.00	120
IPA	HIGHWAY PATROL ASSESSMENT	555.50	121
21	HIGHWAY PATROL ASSESSMENT		121
CN	CONSTABLE FEE		122
11	CONSTABLE FEE - IVY	10.00	122
15	CONSTABLE FEE - STAFFORD	20.00	122
CC	COURT CONSTITUENTS FUND	43.00	128
ADT	ADULT DRIVING TRAINING	20.00	129
CT	STATE COURT EDUCATION	4.00	130
DE	DRIVERS EDUCATION	4.00	130
EM	EMERGENCY MEDICAL		130
FS	FED/STATE ALCOHOL PGM FUN		130
MA	MASEP		130
MS	MINIMUM STANDARD LAW	8.00	130
SG	STATE GENERAL FUND		130
SP	STATE PROSECUTOR		130
TV	TRAFFIC VIOLATION	6324.50	130
CF	CORRECTIONAL FACILITY		135
IC	IMPLIED CONSENT	412.00	135
GF	GAME AND FISH	356.00	140
HP	LITTER LAW VIOLATIONS		145
SL	LITTER ASSESSMENTS		145
OM	OTHER MISDEMEANOR	801.25	150
CTF	SIMPLE ASSAULT ON MINOR		159
SS	SHERIFF FEE	50.00	160
DB	DEFENDENT BOND FEE	160.00	165
BF	VICTIMS BOND FEE	91.00	166
IV	HUNTING VIOLATIONS		176
UMI	UNINSURED MOTORIST IDENT.	1225.00	186
MSB	MSB COLLECTION AGENCY		190
DPS	DPS-DUI INTERLOCK DEVICE	500.00	192
DV	DRUG VIOLATION	106.25	194
RCV	RAILROAD CROSSING VIOL		195
MCC	MS COURT COLLECTIONS FEES		196
TT	TRAFFIC TRAUMA	870.00	198
OU	OUT OF COUNTY PROCESS		340
RS	RESTITUTION		360
AB	APPEARANCE BOND		365
AF	APPEAL WITH PROCEEDINGS -		367
WG	GARNISHMENT		370
JUROR	JUROR FEES		381
DRGCT	DRUG COURT PAYMENT		501

Total Settlement - 26,670.79

DEPOSITORY RECEIPTS
CLAY COUNTY, MISSISSIPPI
P O BOX 815

REPRINT

WEST POINT, MS 39773-0000

RECEIPT DATE: 9/23/2020

NO. 2020 3173

RECEIPT DESCRIPTION: SETTLEMENT - CIVIL

PLEASE RECEIVE FROM CLAY COUNTY JUSTICE COURT THE AMOUNT SET
OPPOSITE THE RESPECTIVE FUNDS FOR THE ACCOUNT OF SAID FUNDS; TO-WIT: AND
DEPOSIT TO ACCOUNT NUMBER BELOW LEFT CORNER.

001 GENERAL COUNTY	
000-216 JUSTICE COURT CLERK FEES	1885.00
000-216 JUSTICE COURT CLERK FEES	5.00
000-223 CONSTABLE FEES	3285.00
000-223 CONSTABLE FEES	10.00
104 LAW LIBRARY	
000-216 JUSTICE COURT FEES	91.50
650 JUDICIAL ASSESSMENT CLEARING FUND	
000-129 CC-COURT CONSTITUENTS	30.50
000-132 SCEF COURT EDUCATION	122.00
TOTAL FOR RECEIPT 2020	31738 5429.00

WITNESS MY SIGNATURE, THIS THE 23 DAY OF SEPTEMBER, 2020.

AMY BERRY
CHANCERY CLERK OF CLAY COUNTY

DATED: 9/27/20

BY: 

INVOICE DATE	INVOICE NUMBER	ACCT	CASE #	DESCRIPTION	INVOICE AMOUNT
9/23/2020	09232020	1205	0000000	UNIFORM COURT FEE <i>001216</i>	1885.00
9/23/2020	09232020	1210	0000000	ADD DEFENDANT - COURT <i>011216</i>	5.00
9/23/2020	09232020	1225	0000000	LAW LIBRARY <i>104216</i>	91.50
9/23/2020	09232020	1230	0000000	COURT EDUCATION <i>650132</i>	122.00
9/23/2020	09232020	1226	0000000	STATE COURT CONSTITUEN <i>050129</i>	30.50
9/23/2020	09232020	1240	0000000	CONSTABLE FEES <i>011203</i>	3285.00
9/23/2020	09232020	1245	0000000	ADD DEFENDANT - CONSTA <i>001227</i>	10.00
				TOTAL AMOUNT OF CHECK	650 5429.00

EXHIBIT K

**RESOLUTION OF CLAY COUNTY REQUESTING THE
DEPARTMENT OF FINANCE AND ADMINISTRATION TO
ADOPT A RESOLUTION TO DECLARE THE NECESSITY FOR
ISSUANCE OF STATE GENERAL OBLIGATION BONDS**

WHEREAS, Clay County has undertaken a project as defined in Section 45 of House Bill 1730, 2020 Regular Legislative Session, to assist in paying the costs associated with repair and renovation of and upgrades and improvements to facilities and property at the Una Community Center in Clay County, (hereinafter "the Project"), with an anticipated completion date of December 31 2021; and

WHEREAS, during the 2020 Regular Legislative Session, House Bill 1730 was approved and sent to the Governor; and

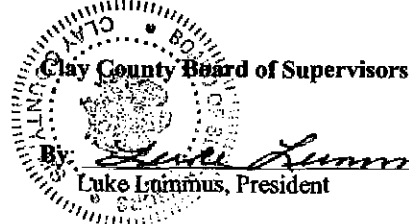
WHEREAS, Section 45 of House Bill 1730, 2020 Regular Legislative Session, authorizes the issuance of State General Obligation Bonds, in an amount not to exceed \$100,000.00 to provide funding to assist Clay County with the Project; and

WHEREAS, Clay County has now determined that there is a necessity to request that these bonds be issued and the proceeds thereof disbursed to the Clay County.

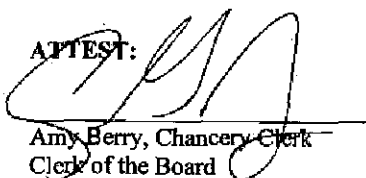
NOW, THEREFORE, BE IT RESOLVED BY CLAY COUNTY that, pursuant Section 45 of House Bill 1730, 2020 Regular Legislative Session, the Department of Finance and Administration will adopt a resolution to be presented to the State Bond Commission declaring the necessity for the issuance of \$100,000.00 in General Obligation Bonds to assist Clay County with the Project for the purpose as stated in paragraph one; and

BE IT FURTHER RESOLVED that the Chancery Clerk of Clay County is hereby authorized to represent Clay County in all dealings with the Department of Finance and Administration and/or the State Bond Commission and to assist in the issuance of said bonds in any manner that is required.

SO RESOLVED this the 24TH of SEPTEMBER, 2020.



ATTEST:


Amy Berry, Chancery Clerk
Clerk of the Board



Clay County Board of Supervisors

Post Office Box 815
West Point, Mississippi 39773
Telephone: (662) 494-3313
Facsimile: (662) 492-4059
E-mail: supervisors@claycounty.ms.gov

District 1
Lynn D. Horton
District 2
Luke Lummus, President
District 3
R.B. Davis
District 4
Shelton Deanes
District 5
Joe D. Chandler

September 17, 2020

Gilda Reyes, Director
Bond Advisory Division
MS Department of Finance and Administration
Post Office Box 267
Jackson, Mississippi 39205-0267

Re: Declaration of necessity to issue bonds

Dear Mrs. Reyes:

Section 45 of House Bill 1730, 2020 Regular Legislative Session, (hereinafter "the Project"), authorizes the issuance of **\$100,000** in State General Obligation Bonds to provide funds to assist **Clay County** in paying the costs associated with the Project.

By this letter, we are declaring the necessity for the issuance of said bonds, and thus, request that you include the **\$100,000** in the Resolution of the Department of Finance and Administration ("DFA") for the bond sale. Additionally, enclosed is a resolution adopted by **Clay County** and a completed W-9 Form.

We understand that once the bonds are issued and the proceeds are available, we will execute a Funding Grant Agreement ("FGA") between us and the DFA detailing the specific requirements for expenditure as authorized by the legislation, in addition to submitting a letter requesting the transfer of proceeds, both of which documents will be provided to us by the DFA.

Should you need additional information, please contact Amy Berry at 662-494-3124 or via email at aberry@claycounty.ms.gov.

Sincerely,


Luke Lummus, Board President



MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION

DATE: 09/24/2020

PROJECT NAME: Una Recreational Building



MAILING ADDRESS: P. O. Box 815 West Point, MS 39773

CONTACT UPDATE LIST

PROVIDE 3 FORMS OF CONTACT INCLUDING: EMAIL ADDRESS AND PHONE NUMBER FOR EACH PERSON (BE SURE TO UPDATE THIS FORM EACH TIME YOU HAVE CHANGES IN PERSONNEL)

Table with 3 columns: Name, Phone Number, Email Address. Rows include Amy G. Berry, LaFrance Boyd, and Shelton Deanes.

Handwritten signature

AUTHORIZED PERSONNEL SIGNATURE

DFA USE ONLY COMPLIANCE OFFICER INITIAL



STATE OF MISSISSIPPI
GOVERNOR TATE REEVES

DEPARTMENT OF FINANCE AND ADMINISTRATION
LIZ WELCH
EXECUTIVE DIRECTOR

Please provide the following information as listed below and return this form, along with the requested information, to the Bond Advisory Division of the Department of Finance and Administration via email to BondAdvisory@dfa.ms.gov no later than September 30, 2020.

Contact Information:

Legal Name of Organization: Clay County MS
DBA Name of Organization (if applicable): Clay County MS
Form of Organization (ex. 501(c)(3), governmental, etc.): Local Government
Governing Authority (ex. board of supervisors): Board of Supervisors

Primary Contact:

Secondary Contact:

Name: Ang E. Jerry Name: LaTrance Boyd
Job Title: Chancery Clerk Job Title: Comptroller
Mailing Address: P.O. Box 015 Mailing Address: P.O. Box 015
West Point, MS 39773 West Point, MS 39773
Phone Number: 662 494-3124 Phone Number: 662 494-3124
Email: _____ Email: _____

Project Information:

Location of Project (i.e. Address and/or parcel #):
4100 Una Brand Road, Prairie, MS 39756
Legal Owner of Property: Clay County MS
Start Date of Project (actual or projected): 02/01/2021
Completion Date of Project (actual or projected): 12/31/2021
Estimated Useful Life of Completed Asset: 15 Years

54

Project Information (Continued)

Project Description: (Attach additional pages if necessary.)

REBUILD THE WALKING TRACK \$40,000
REPAVE THE BASKETBALL AND TENNIS COURTS \$20,000
REPLACE THE LIGHTS ON THE BASKETBALL AND TENNIS COURTS \$12,000
REPLACE THE FENCE AND THE BASEBALL FIELD \$12,000
PAVE THE PARKING LOT \$12,500
INSTALL CAMERA SYSTEM IN PARK \$3,500

Private Activity Use Test:

Is the project being funded by State bond proceeds going to be used for public use? Yes No

Will any of the State bond proceeds be used for any private business use? Yes No

Will the payment of the principal of, or the interest on the State bond proceeds either directly or indirectly:

(A) be secured by an interest in:

(i) the property used or to be used for a private business use? Yes No

(ii) payments in respect of such property? Yes No

--OR--

(B) be derived from payments in respect of property, or borrowed money, used or to be used for a private business use? Yes No

Will the State bond proceeds be used (directly or indirectly) to make or finance loans to persons other than governmental units? Yes No

NOTE: For the purposes of this form, and the section titled "Private Activity Use Test", all terms will be construed to have the same meaning as defined in 26 U.S. Code § 141, et. seq. (Subpart A - Private Activity Bonds).

Project Information (Continued)

Expense Reimbursement and Recurring Expenses:

Will any project expenses be incurred prior to the receipt of these State bond proceeds?

Yes No

If yes, will the State bond proceeds be used to pay for project expenses that were incurred prior to the receipt of the State bond proceeds? Yes No

If yes, have you previously obtained a Declaration of Intent to Issue the Bonds from the State Bond Commission? Yes No

If yes, provide the date of such Declaration of Intent _____.

Will any of the State bond proceeds be used to pay recurring operational expenses (ex. salaries)? Yes No

NOTE: The information requested above is basic project information that will be compiled for further review by the State of Mississippi's Bond Commission members and their respective staffs. Commission members may request additional information at any time throughout the pre-issuance and post-issuance process. When such information is requested, your organization will be expected to provide the information in a manner that is timely and satisfactory to the Commission.

The submission of this project information should not be construed as approval of the State bond funds. The State Bond Commission must approve all funding before State bonds will become available. It is strongly advised that no reliance should be made on the receipt of State bonds until the Bond Commission has approved the bond funding during a public meeting.

(Remainder of page left blank intentionally.)

Under penalty of perjury, I, the undersigned authority, swear and affirm that the above information is true and correct to the best of my knowledge.

Luke Lummus
Signature of Applicant

Luke Lummus
Printed Name

President, Board of Supervisors
Title

9/24/2020
Date

Sworn to and subscribed before me this 24th day of Sept, 2020

State of Mississippi

County of: Clay

Notary Public Amy E. Berry
By: Vicki Ray DC

SEAL

My Commission Expires: _____

~~My Commission Expires January 2, 2024~~



Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Clay County MS	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ► LOCAL GOVERNMENT	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions. P. O. BOX 815	Requester's name and address (optional)
6 City, state, and ZIP code WEST POINT, MS 39773	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
or											
Employer identification number											
6	4		6	0	0	0	2	5	2		

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ►



Date ►

9/29/2020

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What Is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China Income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its Instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

62

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, *Identity Theft Information for Taxpayers*.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**RESOLUTION OF CLAY COUNTY REQUESTING THE DEPARTMENT OF FINANCE
AND ADMINISTRATION TO ADOPT A RESOLUTION TO DECLARE THE NECESSITY
FOR ISSUANCE OF STATE GENERAL OBLIGATION BONDS**

WHEREAS, Clay County has undertaken a project as defined in Section 47 of House Bill 1730, 2020 Regular Legislative Session, to assist in paying the costs associated with repairs, upgrades and improvements to roads and bridges in Supervisors District I in Clay County, (hereinafter "the Project"), with an anticipated completion date of _____ 20____; and

WHEREAS, during the 2020 Regular Legislative Session, House Bill 1730 was approved and sent to the Governor; and

WHEREAS, Section 47 of House Bill 1730, 2020 Regular Legislative Session, authorizes the issuance of State General Obligation Bonds, in an amount not to exceed \$500,000.00 to provide funding to assist Clay County with the Project; and


WHEREAS, Clay County has now determined that there is a necessity to request that these bonds be issued and the proceeds thereof disbursed to Clay County.

NOW, THEREFORE, BE IT RESOLVED BY CLAY COUNTY that, pursuant Section 47 of House Bill 1730, 2020 Regular Legislative Session, the Department of Finance and Administration will adopt a resolution to be presented to the State Bond Commission declaring the necessity for the issuance of \$500,000.00 in General Obligation Bonds to assist Clay County with the Project for the purpose as stated in paragraph one; and

BE IT FURTHER RESOLVED that the Board President and/or Chancery Clerk of Clay County is hereby authorized to represent Clay County in all dealings with the Department of Finance and Administration and/or the State Bond Commission and to assist in the issuance of said bonds in any manner that is required.

SO RESOLVED this the 24th of September, 2020.

Clay County Board of Supervisors

By: 
Luke Lummus, President

ATTEST:

Amy Berry, Chancery Clerk
Clerk of the Board of Supervisors

**RESOLUTION OF CLAY COUNTY REQUESTING THE
DEPARTMENT OF FINANCE AND ADMINISTRATION TO
ADOPT A RESOLUTION TO DECLARE THE NECESSITY FOR
ISSUANCE OF STATE GENERAL OBLIGATION BONDS**

WHEREAS, Clay County has undertaken a project as defined in Section 45 of House Bill 1730, 2020 Regular Legislative Session, to assist in paying the costs associated with repair and renovation of and upgrades and improvements to facilities and property at the Una Community Center in Clay County, (hereinafter "the Project"), with an anticipated completion date of _____ 20____; and

WHEREAS, during the 2020 Regular Legislative Session, House Bill 1730 was approved and sent to the Governor; and

WHEREAS, Section 45 of House Bill 1730, 2020 Regular Legislative Session, authorizes the issuance of State General Obligation Bonds, in an amount not to exceed \$100,000.00 to provide funding to assist Clay County with the Project; and

WHEREAS, Clay County has now determined that there is a necessity to request that these bonds be issued and the proceeds thereof disbursed to the Clay County.

NOW, THEREFORE, BE IT RESOLVED BY CLAY COUNTY that, pursuant Section 45 of House Bill 1730, 2020 Regular Legislative Session, the Department of Finance and Administration will adopt a resolution to be presented to the State Bond Commission declaring the necessity for the issuance of \$100,000.00 in General Obligation Bonds to assist Clay County with the Project for the purpose as stated in paragraph one; and

BE IT FURTHER RESOLVED that the Chancery Clerk of Clay County is hereby authorized to represent Clay County in all dealings with the Department of Finance and Administration and/or the State Bond Commission and to assist in the issuance of said bonds in any manner that is required.

SO RESOLVED this the 24TH of SEPTEMBER, 2020.

Clay County Board of Supervisors

Luke Lummus

By: _____
Luke Lummus, President

ATTEST:

Amy Berry, Chancery Clerk
Clerk of the Board



Clay County Board of Supervisors

Post Office Box 815
West Point, Mississippi 39773
Telephone: (662) 494-3313
Facsimile: (662) 492-4059
E-mail: supervisors@claycounty.ms.gov

District 1
Lynn D. Horton
District 2
Luke Lummus, President
District 3
R.B. Davis
District 4
Shelton Deanes
District 5
Joe D. Chandler

September 17, 2020

Gilda Reyes, Director
Bond Advisory Division
MS Department of Finance and Administration
Post Office Box 267
Jackson, Mississippi 39205-0267

Re: Declaration of necessity to issue bonds

Dear Mrs. Reyes:

Section 47 of House Bill 1730, 2020 Regular Legislative Session, (hereinafter "the Project"), authorizes the issuance of **\$500,000** in State General Obligation Bonds to provide funds to assist **Clay County** in paying the costs associated with the Project.

By this letter, we are declaring the necessity for the issuance of said bonds, and thus, request that you include the **\$500,000** in the Resolution of the Department of Finance and Administration ("DFA") for the bond sale. Additionally, enclosed is a resolution adopted by **Clay County** and a completed W-9 Form.

We understand that once the bonds are issued and the proceeds are available, we will execute a Funding Grant Agreement ("FGA") between us and the DFA detailing the specific requirements for expenditure as authorized by the legislation, in addition to submitting a letter requesting the transfer of proceeds, both of which documents will be provided to us by the DFA.

Should you need additional information, please contact Amy Berry at 662-494-3124 or via email at aberry@claycounty.ms.gov.

Sincerely,


Luke Lummus, Board President



**MISSISSIPPI DEPARTMENT OF FINANCE AND
ADMINISTRATION**

DATE: 09/24/2020

PROJECT NAME: Clay County District 1 Road Proj

MAILING ADDRESS: P. O. Box 815

West Point, MS 39773



CONTACT UPDATE LIST

**PROVIDE 3 FORMS OF CONTACT INCLUDING: EMAIL ADDRESS AND PHONE NUMBER
FOR EACH PERSON**

(BE SURE TO UPDATE THIS FORM EACH TIME YOU HAVE CHANGES IN PERSONNEL)

Name	Phone Number	Email Address
Amy G. Berry	494-3124	aberry@claycounty.ms.gov
LaFrance Boyd	494-3124	lboyd@claycounty.ms.gov
Lynn Horton	295-2323	lhorton@claycounty.ms.gov



AUTHORIZED PERSONNEL SIGNATURE

DFA USE ONLY
COMPLIANCE OFFICER
INITIAL: _____

68



STATE OF MISSISSIPPI
GOVERNOR TATE REEVES

DEPARTMENT OF FINANCE AND ADMINISTRATION
LIZ WELCH
EXECUTIVE DIRECTOR

Please provide the following information as listed below and return this form, along with the requested information, to the Bond Advisory Division of the Department of Finance and Administration via email to BondAdvisory@dfa.ms.gov no later than September 30, 2020.

Contact Information

Legal Name of Organization: Clay County MS

DBA Name of Organization (if applicable): Clay County MS

Form of Organization (ex. 501(c)(3), governmental, etc.): County Government

Governing Authority (ex. board of supervisors): Board of Supervisors

Primary Contact:

Secondary Contact:

Name: Amy C. Berry Name: LaPrance Doye

Job Title: Chancery Clerk Job Title: Comptroller

Mailing Address: P.O. Box 815 Mailing Address: P.O. Box 815

West Point, MS 39773 West Point, MS 39773

Phone Number: 662 494-3124 Phone Number: 662 494-3124

Email: aberry@claycounty.ms.gov Email: lbowl@claycounty.ms.gov

Project Information

Location of Project (i.e. Address and/or parcel #):
365 Court Street, West Point, MS 39773

Legal Owner of Property: Clay County MS

Start Date of Project (actual or projected): 03/01/2021

Completion Date of Project (actual or projected): 12/31/2021

Estimated Useful Life of Completed Asset: 30 years

Project Information (Continued)

Project Description: (Attach additional pages if necessary.)

SEE ATTACHED LISTING OF ROAD PROJECTS FOR DISTRICT ONE

Private Activity Use Test:

Is the project being funded by State bond proceeds going to be used for public use? Yes No

Will any of the State bond proceeds be used for any private business use? Yes No

Will the payment of the principal of, or the interest on the State bond proceeds either directly or indirectly:

(A) be secured by an interest in:

(i) the property used or to be used for a private business use? Yes No

(ii) payments in respect of such property? Yes No

--OR--

(B) be derived from payments in respect of property, or borrowed money, used or to be used for a private business use? Yes No

Will the State bond proceeds be used (directly or indirectly) to make or finance loans to persons other than governmental units? Yes No

NOTE: For the purposes of this form, and the section titled "Private Activity Use Test", all terms will be construed to have the same meaning as defined in 26 U.S. Code § 141, et. seq. (Subpart A - Private Activity Bonds).

IMPROVEMENTS FOR DISTRICT 1

<u>Road</u>	<u>Description of Work</u>	<u>Estimated Cost</u>
TVA Road	Hot mix for a quarter of a mile	\$80,000
Country Oaks	Grind up and level. This road will be chip and seal for approximately one mile	\$100,000
Lone Oak Road	Grind up; then chip and seal two miles	\$200,000
Strong Hill	Chip and seal; this is a gravel road so clay gravel must be added	\$75,000
Yokohama Blvd.	Other improvements as needed	\$45,000



Lynn Horton, District 1 Supervisor
Clay County, Mississippi
DATE: September 25, 2020

Project Information (Continued)

Project Finances:

Total Estimated Project Cost: \$ 500,000.00

Funding Source	Amount	Funds Received
STATE BONUS FUNDING	\$ 500,000.00	No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
		No
Total Project Funding	\$ 500,000.00	

Other Funding Sources:

Other than the funding sources listed above, have any other sources of funding for this project been considered, including but not limited to the following: (Check all that apply)

- Local government bonds;
- Tax increases or implementation;
- Grants (Federal);
- Grants (State);
- Grants (Other);
- Loans (including but not limited to sources such as the MS Development Bank, MS Development Authority, the MS Department of Environmental Quality, USDA Rural Development, etc.);
- Direct appropriation;
- Private funding; and/or
- Other
- No other funding sources have been actively pursued.

In the chart below, provide the requested information related to each box checked above. If more space is needed, please attach an additional page to this form.

Other Funding Source	Type of Funds	Amount of Request	Date of Request	Status of Request
	Local government bonds			Denied
	Local government bonds			Denied
	Local government bonds			Denied
	Local government bonds			Denied
	Local government bonds			Denied
	Local government bonds			Denied

Project Information (Continued)

Expense Reimbursement and Recurring Expenses:

Will any project expenses be incurred prior to the receipt of these State bond proceeds?

Yes No

If yes, will the State bond proceeds be used to pay for project expenses that were incurred prior to the receipt of the State bond proceeds? Yes No

If yes, have you previously obtained a Declaration of Intent to Issue the Bonds from the State Bond Commission? Yes No

If yes, provide the date of such Declaration of Intent _____.

Will any of the State bond proceeds be used to pay recurring operational expenses (ex. salaries)? Yes No

NOTE: The information requested above is basic project information that will be compiled for further review by the State of Mississippi's Bond Commission members and their respective staffs. Commission members may request additional information at any time throughout the pre-issuance and post-issuance process. When such information is requested, your organization will be expected to provide the information in a manner that is timely and satisfactory to the Commission.

The submission of this project information should not be construed as approval of the State bond funds. The State Bond Commission must approve all funding before State bonds will become available. It is strongly advised that no reliance should be made on the receipt of State bonds until the Bond Commission has approved the bond funding during a public meeting.

(Remainder of page left blank intentionally.)

Under penalty of perjury, I, the undersigned authority, swear and affirm that the above information is true and correct to the best of my knowledge.

Luke Lummis

Signature of Applicant

Luke Lummis

Printed Name

President

Title

9/24/2020

Date

Sworn to and subscribed before me this 24th day of Sept., 2020

State of Mississippi

County of: Clay

Notary Public Amy G. Berry
Ashana Tubbs, J.C.

My Commission Expires ~~My Commission Expires~~ January 2, 2024



Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Clay County MS	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ LOCAL GOVERNMENT	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions. P. O. BOX 815	Requester's name and address (optional)
6 City, state, and ZIP code WEST POINT, MS 39773	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
6	4	-	6	0	0	0	2	5	2

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 9/29/2020
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

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By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

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1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

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The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

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**Calculation of Estimated Contributions/Wages For Constables
September 2020**

Calculation:

	Lewis Stafford	Sherman Ivy	
Gross Fee Income *	\$1,440.00	\$1,805.00	(Input)
Minimum Withholding Rate	11%	11%	
Estimated Contributions	<u>\$158.40</u>	<u>\$198.55</u>	
Estimated Contributions	\$158.40	\$198.55	
Divided by PERS EE/ER	21.93%	21.93%	
Estimated Wages To Be Reported To PERS	<u>\$722.30</u>	<u>\$905.38</u>	
Estimated Wages	\$722.30	\$905.38	
Multiplied by PERS EE Rate	9.00%	9.00%	
Estimated PERS EE Contributions	<u>\$65.01</u>	<u>\$81.48</u>	
Estimated Wages	\$722.30	\$905.38	
Multiplied by PERS ER Rate	17.40%	17.40%	
Estimated PERS ER Contributions	<u>\$125.68</u>	<u>\$157.54</u>	

****Summary of Wages and Contributions to be reported to PERS For Constables: ****

Estimated Wages	\$722.30	\$905.38	
Estimated PERS EE Contributions	\$65.01	\$81.48	146.49
Estimated PERS ER Contributions	\$125.68	\$157.54	283.22
Total Estimated Contributions	<u>\$190.69</u>	<u>\$239.02</u>	

****Funds to be Paid to Constables****

Gross Fee Income	\$1,440.00	\$1,805.00
Less: Total Estimated PERS EE/ER Contrib	<u>\$190.69</u>	<u>\$239.02</u>
Net Gross	\$1,249.31	\$1,565.98

Need an order to transfer to Payroll Clearing fund \$ 429.71 to remit with Retirement Contributions

* Gross Fee Income is turned in to comptroller by the Justice Court Deputy.

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