

RESOLUTION OF THE BOARD OF SUPERVISORS
OF JACKSON COUNTY, MISSISSIPPI APPROVING
EXEMPTION FROM CERTAIN COUNTY AD VALOREM TAXES
IN ACCORDANCE WITH §17-21-7 MISSISSIPPI CODE ANNOTATED

WHEREAS, §17-21-5 of the Mississippi Code Annotated authorizes municipalities to exempt from certain ad valorem taxes any privately owned new structures and any new renovations of and improvements to existing structures lying within a designated central business district or historic preservation district or on a historic landmark site, as determined by the municipality, but only in the event such structures shall have been constructed, renovated or improved pursuant to the requirements of an approved project of the municipality for the development of the central business district and/or the preservation and revitalization of historic landmark sites or historic preservation districts; and

WHEREAS, the Board of Supervisors is likewise authorized pursuant to §17-21-7 to exempt from any or all county ad valorem taxes, excluding ad valorem taxes for school district purposes, for a period of not more than seven (7) years, by any person, firm or corporation claiming the exemption, any privately owned new structures and any new renovations of and improvements to existing structures where an exemption has been granted by the municipality in accordance with the provisions of Section 17-21-5 Mississippi Code Annotated; and

WHEREAS, the Board of Supervisors desires to allow for the exemption from any or all county ad valorem taxes, excluding ad valorem taxes except state and school district, Mississippi Gulf Coast Junior College District ad valorem taxation, and those taxes not eligible for exemption under the Local Tax Exemption Policy (including, but not limited to, 3 mils of road taxes and 5 mils of general county levy; however, the applicant, must pay not less than a total of 18 mils). If the millage not allowed to be exempt by law and local policy do not equal 18 mils, then the additional millage, if any, shall be added to the County road fund millage, these qualifying properties for the same period of time as allowed by the applicant's respective municipality;

WHEREAS, the Board of Supervisors wish to review this policy in two years to determine if it should be extended;

BE IT, THEREFORE, RESOLVED that the Board of Supervisors approves the exemption except state and school district, Mississippi Gulf Coast Junior College District ad valorem taxation, and those taxes not eligible for exemption under the Local Tax Exemption Policy (including, but not limited to, 3 mils of road taxes and 5 mils of general county levy; however, applicant, must pay not less than a total of 18 mils). If the millage not allowed to be exempt by law and local policy do not equal 18 mils, then the additional millage, if any, shall be added to the County road fund millage any or all county ad valorem taxes, excluding ad valorem taxes for school district purposes, for the same period of years as was allowed by the applicant's respective municipality, provided written application is made to the Board of Supervisors by the person, firm or corporation claiming the exemption and provided that the order of the municipality granting said exemption in accordance with Section 17-21-5 is attached to the request.

BE IT FURTHER RESOLVED, that the Board of Supervisors wish for this policy to be reviewed in two years so that it will expire two years from the date of approval unless said policy

is extended.

The motion to approve the foregoing resolution was made by Supervisor McKay, seconded by Supervisor Harris, and the following vote was recorded:

Supervisor Barton
Supervisor Harris
Supervisor Mangum
Supervisor Brodnax
Supervisor McKay

Opposed
yes
yes
Opposed
yes

SO RESOLVED, this the 11th day of April, 2011.

ATTEST:

Terry Miller
Terry Miller, Clerk of the Board

BOARD OF SUPERVISORS

By: *Melton Harris*
President



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