

# JACKSON COUNTY, MISSISSIPPI AD VALOREM TAX EXEMPTIONS

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**JANUARY 2001**

Amended – November 13, 2006

Amended – August 4, 2008

Amended – February 16, 2021

# **JACKSON COUNTY, MISSISSIPPI AD VALOREM TAX EXEMPTIONS**

## **A. TAX EXEMPTION POLICY**

## JACKSON COUNTY TAX EXEMPTION POLICY

The following is a narrative outline of proposed tax exemptions as they relate to Jackson County and industry located within Jackson County, Mississippi.

This narrative is intended as a clarification of the tax exemption laws and should not in any way be interpreted as affecting the discretionary authority of the governing authorities of Jackson County. In the event of any conflict between this narrative and any law of the State of Mississippi, the law shall, of course, be controlling.

Property Tax exemptions may be granted, for up to ten years, on real and personal property taxes, less those taxes not eligible for exemption by law, and less those taxes and/or portions of taxes not eligible for exemption by local policy. Local policy does not allow exemption of community college taxes, 7 mills of road taxes and 8 mills of general county levy; however, each industry granted an exemption must pay not less than a total of 25 mills. If the millage not allowed to be exempt by law and local policy do not equal 25 mills, then the additional millage, if any, shall be added to the county general fund millage.

The new enterprises which may be exempt are enumerated as and limited to the following as determined by the Mississippi Department of Revenue, within the meaning of Section 27-31-101 et seq and related Sections of the Mississippi Code of 1972, as amended.

Warehouse and/or distribution centers;

Manufacturing, processors and refineries; Research facilities;

Corporate regional and national headquarters meeting minimum criteria established by the Mississippi Development Authority;

Movie industry studios meeting minimum criteria established by the Mississippi Development Authority;

Air transportation and maintenance facilities meeting minimum criteria established by the Mississippi Development Authority;

Recreational facilities that impact tourism meeting minimum criteria established by the Mississippi Development Authority;

Data/information processing enterprises meeting minimum criteria established by the Mississippi Development Authority;

Technology intensive enterprises or facilities meeting criteria established by the Mississippi Development Authority;

Data centers as defined in Section 57-113-21; and

Telecommunications enterprises meeting minimum criteria established by the Mississippi Development Authority. The term "telecommunications enterprises" means entities engaged in the creation, display, management, storage, processing, transmission or distribution for compensation of images, text, voice, video or data by wire or by wireless means, or entities engaged in the construction, design, development, manufacture, maintenance or distribution for compensation of devices, products, software or structures used in the above activities. Companies organized to do business as commercial broadcast radio stations, television stations or news organizations primarily serving in-state markets shall not be included within the definition of the term "telecommunication enterprises."

- A. **NEW INDUSTRY** is defined as new construction, new building, new property, new equipment and new jobs. New industry is eligible to receive a 10-year tax exemption based on the calculated percentage, as defined in the Ad Valorem Tax Exemptions Technical Documentation, on land, building, and equipment; however state law mandates that all industry must pay school taxes and any other taxes required by law or local policy as assessed. School taxes are defined as public school taxes and community college taxes.
- B. **NEW INDUSTRY LOCATING INTO VACANT EXISTING BUILDING**  
A ten-year tax exemption based on the calculated percentage, as defined in the Ad Valorem Tax Exemptions Technical Documentation, can be granted on land, building, and equipment, with exception of school, community college taxes and any other taxes required by law or local policy.
- C. **NEW INDUSTRY LOCATING IN A LEASED BUILDING**  
New industry locating in a leased building is not allowed tax exemption on the real property. New industry locating in a leased building can, however, apply and receive tax exemption for lease hold improvements to the building and new manufacturing equipment purchased to be placed and operated in the leased building. Leased mobile equipment and machinery does not qualify for tax exemption.
- D. **EXISTING INDUSTRY – EXPANDING**  
A 10-year tax exemption based on the calculated percentage, as defined in the Ad Valorem Tax Exemptions Technical Documentation, may be granted on the expanded portion of new facility.
- If the land on which the new expansion is built is enjoying an exemption at the time of expansion, the land will continue to enjoy the remainder of the exemption.
- E. **EXISTING INDUSTRY BECOMES NEW ENTERPRISE**  
If an existing industry is purchased and becomes a new enterprise, or if an or a lack of production existing industry has a name change and becomes a new enterprise, the new enterprise may enjoy the remainder of the current exemption in place. A tax exemption on all new manufacturing equipment can also be granted.
- If the purchase under this heading is not an Arms Length transaction no tax exemption shall be allowed, unless there is an exemption in place and the remainder of that exemption shall be honored.
- Any business which has been granted an exemption and there has been a cessation of manufacturing operation or a lack of production for a continuous period of twelve (12) months, at the end of the twelve-month period, the exemption shall be reviewed, and a determination made by the Board of Supervisors. However, if manufacturing operations are begun at a later date, they shall file a new application and the Board can only grant the unexpired balance of the period covered by the original exemption. This exemption shall not exceed the original expiration date.
- F. **EXISTING INDUSTRY RELOCATING WITHIN THE COUNTY**  
If an existing industry already located in the county moves to a new location, the existing industry can enjoy a new 10-year exemption based on the calculated percentage, as defined in the Ad Valorem Tax Exemptions Technical Documentation, on land, new building, and new equipment for the increase in the assessed value of the new building and property above the original exemption. Old equipment is not eligible for a new exemption; however, it can continue to enjoy the unexpired tax exemption granted.
- G. **REPLACEMENT OF EXISTING EQUIPMENT FOR EXPANSION/IMPROVEMENTS**  
Replacement of existing equipment with new equipment that substantially improves the manufacturing process can apply for and may be granted up to a 10-year tax exemption.

## **H. EQUIPMENT INSTALLED FOR ENVIRONMENTAL IMPROVEMENTS**

1. If equipment is installed to improve environmental conditions and that specific equipment is required by a Federal, State or local regulatory agency, a full 10-year tax exemption may be applied for and may be granted.
2. The equipment permanently used on-site at a landfill established by an industry to receive its waste only, can be granted an exemption.

## **I. FREEPORT WAREHOUSE TAX EXEMPTION**

Mississippi law (Miss. Code Ann. §27-31-51, et seq.) allows certain warehouse or storage facilities to obtain free port warehouse status and an exemption from all ad valorem taxes on personal property in transit through the state. To obtain a free port warehouse license the facility must be a warehouse or storage facility regularly engaged in the handling and storage of personal property. An industry can apply for such status and receive a tax exemption in the discretion of the Board of Supervisors.

An applicant for a Free Port Warehouse license must comply with state law and the following in order to be considered for the license and exemption:

1. Before March 31, the facility must submit the application and remit the license fee established by state law to the Jackson County Chancery Clerk and to all other governmental bodies which have jurisdiction over the location of the facility for which Free Port Warehouse status is applied; and
2. On or before March 31 each year, the facility must submit an inventory of all personal property consigned or transferred to such warehouse or storage facility and located therein on January 1 of such year of application; and
3. The application and inventory must also include a calculation of the actual percentage of all the personal property in transit consigned or transferred to the warehouse or storage facility which was shipped to a final destination outside the state in relation to the total of all such personal property shipped to any destination during such year.

### **Particular Manufactured Products Exemption (§27-31-7)**

An industry can apply for a tax exemption, excluding school district taxes and any other taxes required by law or local policy, on all or any portion of the value of the products, including finished goods, owned by or remaining in the hands of any manufacturer, or its subsidiary, or any distributor or wholesale merchant. The time of such exemption shall not exceed ten (10) years.

## **J. FEE IN-LIEU OF TAX EXEMPTION**

For those companies who meet the qualification for an in-lieu tax exemption under state law, those companies will negotiate directly with the Jackson County Board of Supervisors; however, similar factors as stated in the Jackson County Tax Exemption policy may be considered by the Board.

## **K. ADDITIONAL INFORMATION REQUIRED**

1. A statement signed by the appropriate authority of the Company identifying any additional or improvements to existing infrastructure that will be required by the expanded or new enterprise. If there are no improvements to infrastructure required to accommodate the facility, then the Company shall so state and certify.
2. A signed statement by a qualified expert in the applicable field that the expansion or new enterprise poses no environmental hazard and same shall be constructed in accordance with all applicable local, state and federal laws, regulations and guidelines.

# JACKSON COUNTY, MISSISSIPPI AD VALOREM TAX EXEMPTIONS

## B. EVALUATION GUIDELINES

- *Technical Documentation*
- *Worksheets –*
  - *New or Relocating*
  - *Expansion or Retention*
- *Examples (4)*

**FEBRUARY 2021**

## JACKSON COUNTY TAX EXEMPTION POLICY

### AD VALOREM TAX EXEMPTION – TECHNICAL DOCUMENTATION

The model is based on an up to 10-year time frame, or 120 months. The percentage credits per unit are in terms of the maximum exemption term. For example: “2.0% for every 1 job created” is equivalent to 2.4 month exemption for each new job created.

It is possible for the total of the individual credits to exceed 100%, although it is not possible to exceed 10 years. There is, however, a maximum credit on all categories. Further, minimum levels of both employment and capital investment are required to be eligible for ANY exemption.

The exhibit for personal property should detail each piece of equipment giving date of installation and true value to the equipment. Each item as installed or assembled on site must be listed separately.

**Individual items as installed or assembled on site costing less than \$1,000 are not eligible for exemption.**

With both new enterprise and expansion, past performance, environmental compatibility, road and bridge impact, infrastructure impact, and past-history of Company’s compliance in commitments made in order to achieve tax exempt status may be considered by the Board, in its discretion, in granting the exemption, including but not limited to duration and amount.

#### Detail on specific criteria is as follows:

NEW ENTERPRISE –	Maximum %
<b>Direct Jobs:</b> 2% for every 1 job created with a 10- job minimum to be eligible	40%
<b>Capital Investment:</b> 2% for every \$100,000 of investment with a \$200,000 minimum	30%
<b>Wages/Jobs Created Due to Investment:</b> 1% for every \$1 above minimum wage	40%
<b>Employment Multiplier*:</b> 0.833% (one month) for every 1 indirect job created	30%
<b>Construction Period/Construction Employees:</b> 2% per employee multiplied by the construction period as a percentage of maximum term (10 years)	30%
<b>Residency of Senior Management:</b> At least 75% of senior management, as reflected in organizational chart, domiciled in Jackson County	30%

EXPANSION –	Maximum %
<b>Direct Jobs:</b> 2% for every 1 job created	40%
<b>Expansion Investment:</b> 2% for every \$100,000 of investment	30%
<b>Wages/Jobs Created Due to Investment:</b> 1% for every \$1 above minimum wage	40%
<b>Years of Operation:</b> 0.5% credit for every year in operation	30%
<b>Long Term Employment:</b> (Average employment since establishment) 0.5% credit for every employee	30%
<b>Employment Multiplier*:</b> 0.833% (one month) for every 1 indirect job created	30%
<b>Construction Period/Construction Employees:</b> 2% per employee multiplied by the construction period as a percentage of maximum term (10 years)	30%
<b>Residency of Senior Management:</b> At least 75% of senior management, as reflected in organizational chart, domiciled in Jackson County	30%

*\*Correlates to SECTION 4 of the Agreement that said industry will utilize Jackson County vendors, suppliers, subcontractors and professionals so far as possible*

## AD VALOREM TAX EXEMPTIONS

### New Enterprise/Relocation WORKSHEET

NAME OF COMPANY \_\_\_\_\_

TYPE OF COMPANY \_\_\_\_\_

PRODUCT/SERVICE \_\_\_\_\_

ANNUAL PAYROLL \_\_\_\_\_

	VARIABLES		EXEMPTION %
DIRECT JOBS			
CAPITAL INVESTMENT			
WAGES (\$ ABOVE MINIMUM WAGE / HR)			
CONSTRUCTION PERIOD (MONTHS)			
CONSTRUCTION EMPLOYEES (NUMBER) <sup>1</sup>			
EMPLOYMENT MULTIPLIER (INDIRECT JOBS) <sup>2</sup>			
RESIDENCY OF SENIOR MANAGEMENT <sup>5</sup>			
TOTAL AD VALOREM TAX EXEMPTION % <sup>3</sup>			

<sup>1</sup>Construction period:  $(\text{Construction Months}/120) * (\text{Construction Employees} * 2) = \text{Exemption \%}$

<sup>2</sup>Factor includes both direct and indirect jobs. To determine qualifying exemption percentage direct jobs must be subtracted (i.e.  $\text{direct jobs} * \text{Multiplier} = \text{xyz} - \# \text{ direct jobs} = \text{indirect jobs} * 0.833 = \text{Exemption \%}$ ).

<sup>3</sup>A percentage exemption would allow the company to request a partial reduction of Ad Valorem taxes (percentage of a full tax exemption) for a ten-year period.

<sup>4</sup>Reappraisal Maintenance, State Port Bonds and Capital Improvement Millage by statute are not exemptible. Community College and a portion of the Road and General County millage are not exempt by local policy.

<sup>5</sup>If at least 75% of the company's Senior Management (as reflected in organization chart) is domiciled in Jackson County, a benefit of 30% exemption can be applied

## AD VALOREM TAX EXEMPTIONS

### Expansion / Retention WORKSHEET

NAME OF COMPANY \_\_\_\_\_

TYPE OF COMPANY \_\_\_\_\_

PRODUCT/SERVICE \_\_\_\_\_

ANNUAL PAYROLL \_\_\_\_\_

	VARIABLES	EXEMPTION %
DIRECT JOBS	_____	_____
EXPANSION INVESTMENT	_____	_____
WAGES (\$ ABOVE MINIMUM WAGE / HR)	_____	_____
YEARS IN OPERATION	_____	_____
LONG TERM EMPLOYMENT	_____	_____
CONSTRUCTION PERIOD (MONTHS)	_____	_____
CONSTRUCTION EMPLOYEES (NUMBER) <sup>1</sup>	_____	_____
EMPLOYMENT MULTIPLIER (INDIRECT JOBS) <sup>2</sup>	_____	_____
RESIDENCY OF SENIOR MANAGEMENT	_____	_____
 TOTAL AD VALOREM TAX EXEMPTION % <sup>3</sup>		_____

<sup>1</sup>Construction period – (Construction Months/120) \* (Construction Employees \* 2) = Exemption %

<sup>2</sup>Factor includes both direct and indirect jobs. To determine qualifying exemption percentage direct jobs must be subtracted (i.e. direct jobs x Multiplier = xyz - # direct jobs = indirect jobs x .833 = Exemption %).

<sup>3</sup>A percentage exemption would allow the company to request a partial reduction of Ad Valorem taxes (percentage of a full tax exemption) for a ten-year period.

<sup>4</sup>Reappraisal Maintenance, State Port Bonds and Capital Improvement Millage by statute are not exemptible. Community College and a portion of the Road and General County millage are not exempt by local policy.

<sup>5</sup>If at least 75% of the company’s Senior Management (as reflected in organization chart) is domiciled in Jackson County, a benefit of 30% exemption can be applied

## AD VALOREM TAX EXEMPTION

### EXAMPLE – New or Relocating Enterprise/Small Investment

*Assumption that the enterprise is in unincorporated Jackson County and within the Jackson County School District (JCSD).*

NAME OF COMPANY	<u>ABC Labeling</u>
TYPE OF COMPANY	<u>Printing and Publishing</u>
PRODUCT/SERVICE	<u>Labels</u>
ANNUAL PAYROLL	<u>\$163,280.</u>

	VARIABLES	EXEMPTION %
DIRECT JOBS: <i>(14 x 2% = 28%)</i>	14	28%
CAPITAL INVESTMENT: <i>(6.2 x 2% = 12.4%)</i>	\$620,000	12.4%
WAGES (\$ ABOVE MINIMUM WAGE / HR): <i>(4.5 x 1% = 4.5%)</i>	\$4.50	4.5%
CONSTRUCTION PERIOD (MONTHS)	12	***
CONSTRUCTION EMPLOYEES (NUMBER): <sup>1</sup> <i>(12 / 120) * (22 * 2) = 4.4 %</i>	22	4.4%
EMPLOYMENT MULTIPLIER (INDIRECT JOBS): <sup>2</sup> <i>(14 x 1.5682 = 21.95 - 14 = 7.95 x .833 = 6.62%)</i>	1.5682	6.62%
RESIDENCY OF SENIOR MANAGEMENT	100%	30%
TOTAL AD VALOREM TAX EXEMPTION %: <sup>3</sup>		85.92%

*In this example, the industry would be exempted from 85.92% of their exemptible taxes each year over a 10-year period.*

$$\text{Tax Exemption} = (\$3,344.28) \times (85.92\%^3) = \$2873.41$$

#### Calculation Based on FY'2021 Millage Rates

MILLAGE	RATE	ANNUAL TAXES	EXEMPT	PAID
COUNTY	35.96	\$3,344.28	\$2873.41	\$470.87
NON-EXEMPT <sup>4</sup>	25	\$2,325.00	*****	\$2,325.00
SCHOOL (JCSD)	57.77	\$5,372.61	*****	\$5,372.61
TOTAL	118.73	\$11,041.89	\$2,873.41	\$8,168.48

## AD VALOREM TAX EXEMPTIONS

### EXAMPLE – New or Relocating Enterprise/Large Investment

*Assumption that the enterprise is in unincorporated Jackson County and within the Jackson County School District (JCSD.)*

NAME OF COMPANY	<u>SOUTH JOINTS</u>
TYPE OF COMPANY	<u>Fabricated Metal Products</u>
PRODUCT/SERVICE	<u>Ball Joints</u>
ANNUAL PAYROLL	<u>\$16,120,000</u>

	VARIABLES	EXEMPTION %
DIRECT JOBS: $(75 \times 2\% = 150\% = 40\% \text{ max})$	75	40%
CAPITAL INVESTMENT: $(210 \times 2\% = 410\% = 30\% \text{ max})$	\$21,000,000	30%
WAGES (\$ ABOVE MINIMUM WAGE / HR): $(9 \times 1\% = 9\%)$	\$9.00	9%
CONSTRUCTION PERIOD (MONTHS)	8	***
CONSTRUCTION EMPLOYEES (NUMBER) <sup>1</sup> $(8 / 120) * (400 * 2) = 53.3\% = 30\% \text{ max}$	400	30%
EMPLOYMENT MULTIPLIER (INDIRECT JOBS) <sup>2</sup> $(75 \times 2.0730 = 155.48 - 75 = 80.48 \times .833 = 67.04\% = 30\% \text{ max})$	2.0730	30%
RESIDENCY OF SENIOR MANAGEMENT $(30\% \text{ max})$	80%	30%
TOTAL AD VALOREM TAX EXEMPTION % <sup>3</sup> $(100\% \text{ max})$ <i>In this example, the industry would be exempted from 100% of their exemptible taxes each year over a 10-year period.</i>		169% = <b>100%</b>

*Tax Exemption =  $(\$113,274.00) \times (100\%^3) = \$113,274$*

#### Calculation Based on FY'2021 Rates

MILLAGE	RATE	ANNUAL TAXES	EXEMPT	PAID
COUNTY	35.96	\$113,274.00	\$113,274.00	*****
NON-EXEMPT <sup>4</sup>	25	\$78,750.00	*****	\$78,750.00
SCHOOL (JCSD)	57.77	\$181,975.50	*****	\$181,975.50
TOTAL	118.73	\$373,999.50	\$113,274.00	\$260,725.50

## AD VALOREM TAX EXEMPTIONS

### EXAMPLE – Expansion or Retention/Small Investment

*Assumption that the enterprise is in unincorporated Jackson County and within the Jackson County School District (JCSD.)*

NAME OF COMPANY	<u>XYZ Publishers</u>
TYPE OF COMPANY	<u>Printing and Publishing</u>
PRODUCT/SERVICE	<u>Book Publishing</u>
ANNUAL PAYROLL	<u>\$1,525,000</u>

	VARIABLES	EXEMPTION %
DIRECT JOBS: <i>(10 x 2% = 20%)</i>	10	20%
EXPANSION INVESTMENT: <i>(8 x 2% = 16%)</i>	\$800,000	16%
WAGES (\$ ABOVE MINIMUM WAGE/HR): <i>(3.2 x 1% = 3.2%)</i>	\$3.20	3.2%
YEARS IN OPERATION: <i>(0.5% x 10 = 5%)</i>	10	5%
LONG TERM EMPLOYMENT: <i>(0.5% x 20 = 10%)</i>	20	10%
CONSTRUCTION PERIOD (MONTHS)	4	***
CONSTRUCTION EMPLOYEES (NUMBER) <sup>1</sup> <i>(4 / 120) * (32 * 2) = 2.13 %</i>	32	2.13%
EMPLOYMENT MULTIPLIER (INDIRECT JOBS) <sup>2</sup> <i>(10 x 1.5682 = 15.68 – 10 = 5.68 x .833 = 4.73%)</i>	1.5682	4.73%
RESIDENCY OF SENIOR MANAGEMENT	50%	0%
TOTAL AD VALOREM TAX EXEMPTION % <sup>3</sup>		61.06%

*In this example, the industry would be exempted from 61.06% of their exemptible taxes each year over a 10-year period.*

*Tax Exemption = (\$4,315.20) x (61.06%<sup>3</sup>) = \$2,634.86*

#### Calculation Based on FY'2021 Millage Rates

MILLAGE	RATE	ANNUAL TAXES	EXEMPT	PAID
COUNTY	35.96	\$4,315.20	\$2,634.86	\$1,680.34
NON-EXEMPT <sup>4</sup>	25	\$3,000.00	*****	\$3,000.00
SCHOOL (JCSD)	57.77	\$6,932.40	*****	\$6,932.40
TOTAL	118.73	\$14,247.60	\$2,634.00	\$11,612.74

## AD VALOREM TAX EXEMPTIONS

### EXAMPLE – Expansion or Retention/Large Investment

*Assumption that the enterprise is in unincorporated Jackson County and within the Jackson County School District (JCSD.)*

NAME OF COMPANY	<u>D&amp;D CARS</u>
TYPE OF COMPANY	<u>Motor Vehicles and Equipment</u>
PRODUCT/SERVICE	<u>Automobiles</u>
ANNUAL PAYROLL	<u>\$52,000,000.</u>

	VARIABLES	EXEMPTION %
DIRECT JOBS: <i>(20 X 2% = 40%)</i>	20	40%
EXPANSION INVESTMENT: <i>(410 X 2% = 810% = 30% max)</i>	\$41,000,000.	30%
WAGES (\$ ABOVE MINIMUM WAGE / HR): <i>(6 x 1% = 6%)</i>	\$6.00	6%
YEARS IN OPERATION: <i>(0.5% x 18 = 9%)</i>	18	9%
LONG TERM EMPLOYMENT: <i>(0.5% x 1000 = 500% = 30% max)</i>	1000	30%
CONSTRUCTION PERIOD (MONTHS)	10	***
CONSTRUCTION EMPLOYEES (NUMBER) <sup>1</sup> <i>(10 / 120) * (200 * 2) = 33.33 % = 30% max</i>	200	30%
EMPLOYMENT MULTIPLIER (INDIRECT JOBS) <sup>2</sup> <i>(20 x 5.4661 = 109.32 – 20 = 89.32 x .833 = 74.4% = 30% max)</i>	5.4661	30%
RESIDENCY OF SENIOR MANAGEMENT	50%	0%
TOTAL AD VALOREM TAX EXEMPTION % <sup>3</sup> <i>(100% max)</i> <i>In this example, the industry would be exempted from 100% of their exemptible taxes each year over a 10-year period.</i>		175% = <u>100%</u>

*Tax Exemption: (\$221,154.00) X (100%<sup>3</sup>) = \$221,154*

#### Calculation Based on FY'2021 Millage Rates

MILLAGE	RATE	ANNUAL TAXES	EXEMPT	PAID
COUNTY	35.96	\$221,154.00	\$221,154.00*	*****
NON-EXEMPT <sup>4</sup>	25	\$153,750.00	*****	\$153,750.00
SCHOOL (JCSD)	57.77	\$355,285.50	*****	\$355,285.50
TOTAL	118.73	\$730,189.50	\$221,154.00	\$509,035.50

**JACKSON COUNTY, MISSISSIPPI  
AD VALOREM TAX EXEMPTIONS**

**C. EMPLOYMENT MULTIPLIERS**

*– Emsi –*

**MULTIPLIERS**  
**Jackson County Abatement Policy Multipliers – Mississippi - 2020**

INDUSTRY	EARNINGS* (DOLLARS)	EMPLOYMENT** # OF JOBS
<b>Agriculture, forestry and fisheries</b>		
Agricultural products and agricultural, forestry and fishery services	1.7959	1.8227
Forestry and fishery products	1.6657	1.9478
<b>Mining</b>		
Coal mining	1.8646	2.6260
Crude petroleum and natural gas	2.3465	2.6699
Miscellaneous mining	2.0509	2.6169
<b>Construction</b>		
New construction	1.4096	1.7576
Maintenance and repair construction	1.3922	1.5082
<b>Manufacturing</b>		
Food and kindred products and tobacco	3.0816	3.0774
Textile mill products	1.7326	2.3289
Apparel	1.5389	1.4652
Paper and allied products	2.5747	4.8367
Printing and publishing	1.5693	1.5682
Chemicals and petroleum refining	3.4807	11.5758
Plastics and related products	2.0660	4.4853
Rubber and leather products	1.6383	7.1716
Lumber and wood products and furniture	2.2291	2.6925
Stone, clay and glass products	2.0577	2.8161
Primary metals industry	2.6469	3.3503
Fabricated metal products	1.6777	2.0730
Machinery, except electrical	1.7513	2.0574
Electric and electric equipment	1.6889	2.0647
Motor vehicles and equipment	3.4415	5.4661
Transportation equipment, except motor vehicles	1.9724	3.2520
Instruments and related products	1.7277	2.1015
Miscellaneous manufacturing industries	1.4328	1.4085
<b>Research, data processing, movie production and technology</b>		
Research & development	1.5191	2.2818
Data processing	1.7143	2.0126
Movie production	1.6800	1.7087
<b>Transportation and public utilities</b>		
Transportation	1.7427	2.1798
Telecommunications	2.0072	2.8828
Electric, gas, water and sanitary services	2.0656	4.2382
<b>Warehousing, wholesale and retail trade</b>		
Warehousing	1.5595	1.6707
Wholesale trade	1.9295	2.2518
Retail trade	1.6328	1.7998
<b>Finance, insurance and real estate</b>		
Finance	1.6376	2.3765
Insurance	2.6764	4.3606
Real Estate	1.9194	1.7815
<b>Services</b>		
Hotels and lodging places	1.7172	1.4803
Recreational & tourism related facilities	1.6514	1.6785
Personal services	1.5107	1.6063
Business services	1.5441	1.7948
Eating and drinking places	1.8732	1.3389
Health services	1.5594	2.0361
Miscellaneous services	1.3617	1.4842

**Emsi Q4 2020 Mississippi Data**

\* The total dollar change in earnings of the households employed by all industries for each additional dollar of earnings paid directly to households employed by the industry corresponding to the entry.

\*\* The total change in the number of jobs in all industries for each additional job in the industry corresponding to the entry.

## JACKSON COUNTY, MISSISSIPPI AD VALOREM TAX EXEMPTIONS

### D. Ad Valorem Worksheet Exhibits

- ***Exhibit A –***  
*Company and product/Services Worksheet*
- ***Exhibit B –***  
*Assets Worksheet*

## Exhibit A

### Ad Valorem Tax Exemption Worksheet

**COMPANY NAME:** \_\_\_\_\_

**Type of Company:** (check all that apply)

- |   |   |
|---|---|
| <input type="checkbox"/> Warehouse/distribution center  | <input type="checkbox"/> Air transportation maintenance facility        |
| <input type="checkbox"/> Manufacturer                   | <input type="checkbox"/> Recreational facilities that impact tourism    |
| <input type="checkbox"/> Processor                      | <input type="checkbox"/> Data/information processing enterprise         |
| <input type="checkbox"/> Refinery                       | <input type="checkbox"/> Technology intensive enterprises or facilities |
| <input type="checkbox"/> Research facility              | <input type="checkbox"/> Data centers                                   |
| <input type="checkbox"/> Regional/national headquarters | <input type="checkbox"/> Telecommunication enterprises                  |
| <input type="checkbox"/> Movie industry studio          |   |

**Product / Service:**

Years in operation in Jackson County:	
Current Total employment:	
# of Employees living in Jackson Co.	
# of Employees living in Mississippi	
Existing annual payroll: \$	
Number of new jobs:	
% local hires:	
Total construction investment: \$	
Average hourly wages: \$	
Construction/renovation period:	
Construction employment:	

Past performance of the company in regard to compliance with the Jackson County Tax Exemption Policy for prior exemptions, as well as past employment history, may be considered by the Board in its discretion in the granting of the exemption including duration and amount.



**JACKSON COUNTY, MISSISSIPPI  
AD VALOREM TAX EXEMPTIONS**

**E. Tax Exemption Application**

*- Example -*

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**DISCLAIMER**

**This sample application is intended to be a guideline only. It is not represented to be legally sufficient. It is the responsibility of the applicant to ensure that its application meets all statutory requirements. Applicant should consult its own legal counsel on the legal requirements for the applicant.**

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**APPLICATION FOR EXEMPTION FROM AD VALOREM TAXES**

Application of \_\_\_\_\_  
for exemption from ad valorem taxes for  
a period of \_\_\_\_ years as authorized by  
Section 27-31-101, et.seq., of the Mississippi Code of 1972, as amended.

TO THE \_\_\_\_\_ of \_\_\_\_\_, Mississippi:

1. \_\_\_\_\_ files this as application in triplicate for exemption from ad valorem taxation, and respectfully represents unto this Honorable Board as follows:
2. Applicant, \_\_\_\_\_, is a corporation and domiciled in the City of \_\_\_\_\_, \_\_\_\_\_ County, Mississippi.
3. Applicant is now operating as a (specify product type) \_\_\_\_\_ manufacturing/distribution type of industry within the City of \_\_\_\_\_, \_\_\_\_\_ County, Mississippi, which factory is a bona fide (\_\_\_\_ new, \_\_\_\_ expanded) enterprise of public utility within the meaning of Section 27-31-101 et seq and related Sections of the Mississippi Code of 1972, as amended, and is eligible for the exemption granted by the above mentioned section by specific enumeration, namely (manufacturing/distribution) \_\_\_\_\_.
4. That said enterprise was completed on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_, within the meaning of the applicable statutes of the State of Mississippi, and therefore, the exemption hereby claimed should commence on said date.
5. That said (\_\_\_\_ new, \_\_\_\_ expanded) enterprise would provide approximately \_\_\_\_\_ new jobs as outlined on Exhibit A with an estimated annual payroll of \$ \_\_\_\_\_.
6. That said exemption of the tangible property exceeding \$1,000 per item, described in Exhibit B, should be granted for a period or \_\_\_\_\_ years from said date of completion.
7. That the true value of all property to be exempted is \_\_\_\_\_ Dollars, as shown in an itemized list attached hereto as Exhibit B and made a part hereof.

**PRAYER**

WHEREFORE, Applicant prays that this Board enter a finding that applicant's is in fact a (\_\_\_\_\_) new OR (\_\_\_\_\_) expanded enterprise of \_\_\_\_\_, and that the same was completed on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, within the meaning of the applicable laws \_\_\_\_\_ of Mississippi; and

That applicant be granted an exemption from ad valorem taxation except School District and any other taxes as provided by law and local policies, for a period of 10 years based on the percentage of \_\_\_\_, developed from the Ad Valorem Tax Exemption Calculation, beginning on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, upon all of the tangible property exceeding \$1,000.00 per item, described in "Exhibit B" attached hereto, and made a part hereof, used in, or necessary to the operation of applicant's factory in Jackson County, Mississippi.

That this Board approve this application by an order resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation, except as outlined above for a period of \_\_\_\_\_ years and forward the original and three certified copies of this application and a certified transcript of such approval to the Mississippi Department of Revenue and upon approval of such application by the said Mississippi State Tax Commission and certification of its approval, the Board will enter a final order on its minutes granting the exemption herein prayed.

Respectfully submitted, this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Applicant

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

\_\_\_\_\_  
Title

ATTEST: \_\_\_\_\_  
\_\_\_\_\_

**JACKSON COUNTY, MISSISSIPPI  
AD VALOREM TAX EXEMPTIONS**

**F. Agreement with Jackson County**

*- Example -*

**AGREEMENT TO GRANT CERTAIN AD VALOREM TAX EXEMPTIONS TO**

\_\_\_\_\_  
Name of Company

**THIS IS A FORM AGREEMENT ONLY SUBJECT TO  
CHANGE AS CIRCUMSTANCES AND NEGOTIATIONS DICTATE**

This Agreement, made and entered into on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the Jackson County Board of Supervisors and \_\_\_\_\_, the parties having hereby agreed as follows:

1. That, \_\_\_\_\_ (the Firm) is qualified to do business in the State of Mississippi;

2. That, the Firm has committed to the Jackson County Board of Supervisors its intention to expend considerable funds for the expansion of its buildings, purchase new equipment and employ new employees, at its facility located in Jackson County; and

3. That, as an inducement to the Firm to relocate/expand its facility and add a minimum of \_\_\_\_\_ new employees in Jackson County, the Board of Supervisors consider certain tax incentives in the form of certain exemption on ad valorem real and personal property taxes (the Taxes) with such inducements and commitments (the Inducements) being summarized and contained herein and the Board hereby approves same; and

4. That, the inducements will play a major role in its decision to expand and add new employees; and

5. That, the Board is authorized and empowered by the provisions of Section 27-31-53 (Freeport Warehouse), 27-31-101 (New Industrial Enterprise Exemption), 27-31-105 (Expanded Enterprise Exemption), and 27-31-7 (Manufactured Products Exemption), thereof (the Statutes), of the Mississippi code of 1972, as amended (the Code), to grant certain exemptions (the Exemptions) from Taxes to the Firm with respect to the facility and equipment all within the County; and

6. That, the Firm wishes to obtain satisfactory assurances from the County, that the County will, upon proper applications and proof of qualifications being filed thereof with the County by the Firm, grant such Exemptions; and agreement as follows and as more specifically hereinafter and upon the timely filing by the Firm with the Board of both proper and complete initial and/or extension applications and proof of qualification with all requirements of the Statutes and Laws therefore and the certification by the Firm of the information required thereunder;

SECTION 1. Either under a single application by the Firm for the entire project upon its completion or under multiple annual applications by the Firm for portions of the equipment upon the completion of the initial portion thereof covered by the initial application being treated as addition to or expansions of such initially completed portion thereof and with such exemption for such phase, in order to exempt each such portion of the expansion as soon as permissible; and

SECTION 2. The Board recognized and acknowledges that certain of the Exemptions are effective only from the date of grant by the Board or the date of completion, therefore, to grant the Exemptions at the earliest possible date such Exemptions may lawfully be granted.

SECTION 3. The Term for personal property exemption will be for \_\_\_\_\_ years. The term for real property exemption will be for \_\_\_\_\_ years.

SECTION 4. **When hiring employees, applicant will give preference to Jackson County residents and, the applicant will utilize Jackson County vendors, suppliers, subcontractors and professionals so far as possible.** All vendors, subcontractors and suppliers are encouraged to establish a local entity.

SECTION 5. Applicant will provide to the Tax Assessor's office the following documentation:

- (1) This document is filed every year (January thru March 31). Every business in this county is required to fill this form out annually. This form is called a Personal Property Rendition.
- (2) Any additions or deletions taken place in the past year has to be listed.
- (3) This is done when the exemption is applied for and any additions or deletions after that point is taxable and should be included in #2.
- (4) Each list should contain acquisition cost and year of acquisition. Assets should be listed individually and grouped by item category; furniture and fixtures, machinery and equipment, tool and die; subtotaled by acquisition year. **Individual items as installed or assembled on site costing less than \$1,000 are not eligible for exemption.**

Firm specifically agrees and understands that assets shall be listed on forms or in a format prescribed by the tax assessor's office and within the time frame prescribed by said office.

Failure to provide the documentation could result in the revocation of the exemption.

SECTION 6. Firm agrees taxes must be kept current. Firm agrees that failure to keep tax payments current could result in a loss of exempt status. The remaining years of the exemption may be revoked at the discretion of the Jackson County Board of Supervisors.

SECTION 7. That the person or persons with proper legal capacity to bind the Firm shall execute this resolution binding the Firm to these obligations under penalty of the likely loss of this tax exemption for failure to do so.

WITNESS our signatures, this the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

JACKSON COUNTY, MISSISSIPPI

By: \_\_\_\_\_  
President, Board of Supervisors

COMPANY

By: \_\_\_\_\_

Title: \_\_\_\_\_