

There came on for consideration at a duly constituted meeting of the City Council and Mayor of the City of Gulfport held on \_\_\_\_ day of \_\_\_\_\_, 2014, the following Ordinance, which was reduced to writing and presented in advance of the meeting for reading and examination:

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE BY THE GULFPORT CITY COUNCIL AMENDING ORDINANCE 2702, “AN ORDINANCE TO ESTABLISH A PLAN TO EXEMPT AD VALOREM TAXES FOR QUALIFYING CAPITAL IMPROVEMENT INVESTMENTS IN QUALIFYING STRUCTURES IN THE DESIGNATED MISSISSIPPI CITY DISTRICT, IN ACCORDANCE WITH MISS. CODE ANN. SEC. 17-21-5(2)” TO MODIFY THE DISTRICT BOUNDARIES PREVIOUSLY ESTABLISHED, AND FOR RELATED PURPOSES**

**WHEREAS**, the Governing Authority for the City of Gulfport previously adopted an Ordinance to Establish a Plan to Exempt Ad Valorem Taxes for Qualifying Capital Improvement Investments in Qualifying Structures in the Designated Mississippi City District, in Accordance with Miss. Code Ann. Sec. 17-21-5(2); and

**WHEREAS**, a copy of Ordinance 2702, including the established district boundaries is attached hereto as **Exhibit “A”**; and

**WHEREAS**, to stimulate growth and encourage investment on undeveloped and unimproved property, the Governing Authority finds it in the best interest of the City of Gulfport to amend Article Two of Ordinance 2702, to enlarge the boundaries as set forth in **Exhibit “B”** ; and

**WHEREAS**, the modification to the investment amount, adopted by Ordinance 2765, (attached hereto as **Exhibit “C”**) reducing the required investment value from One Hundred Fifty Thousand Dollars (\$150,000.00) to Fifty Thousand Dollars (\$50,000.00) shall remain unchanged.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF GULFPORT, MISSISSIPPI, AS FOLLOWS:**

**SECTION 1.** That the matters, facts and things recited in the above and foregoing Preamble to this Ordinance be, and they are hereby adopted as the official findings of the Governing Authority of the City of Gulfport.

**SECTION 2:** That Article Two of Ordinance 2702 which currently reads as follows:

Establishment of Redevelopment District Boundaries

2.1 For the limited purpose of promoting business, commerce or industry, as contemplated in Miss. Code Ann. Sec. 17-21-5(2), as amended, this Program shall apply in the area West of Lorraine Road, North of U.S. Highway 90, South of the CSX Railroad and East of Courthouse Road, in Gulfport Mississippi

(hereinafter “Mississippi City Map”, and shall be designated as a  
“Redevelopment District” in the City of Gulfport;  
should be, and hereby is, amended to read in its entirety as follows (added *or modified*  
*language is bold and underlined, deleted language is stricken*):

Establishment of Redevelopment District Boundaries

2.1 For the limited purpose of promoting business, commerce or industry, as contemplated in Miss. Code Ann. Sec. 17-21-5(2), as amended, this Program shall apply in the area ~~West of Lorraine Road,~~ **West of \_\_\_\_\_**, North of U.S. Highway 90, South of the CSX Railroad and ~~East of Courthouse Road,~~ **East of \_\_\_\_\_** in Gulfport Mississippi (hereinafter “Mississippi City Map”, and shall be designated as a “Redevelopment District” in the City of Gulfport.

**SECTION 3:** This Ordinance, upon passage by the Gulfport City Council, shall be in full force and become effective immediately upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. This Ordinance shall be published according to law, and for failure to pass unanimously, this Ordinance shall take effect thirty (30) days after the date of passage.

**THE ABOVE AND FOREGOING ORDINANCE,** after having been first reduced to writing and read by the Clerk, was introduced by \_\_\_\_\_, seconded by \_\_\_\_\_, and was adopted by the following roll call vote:

**AYES**

**NAYS**

**ABSENT/ABSTAIN**

**WHEREUPON,** the President declared the motion carried and the Ordinance adopted, this the \_\_\_\_ day of \_\_\_\_\_, 2014.

(SEAL)  
**ATTEST:**

**ADOPTED:**

\_\_\_\_\_

\_\_\_\_\_

**CLERK OF THE COUNCIL**

**PRESIDENT**

The above and foregoing Ordinance submitted to and approved by the Mayor, this the \_\_\_\_ day of \_\_\_\_\_, 2014.

**APPROVED:**

\_\_\_\_\_

**MAYOR**

There came on for consideration at a duly constituted meeting of the City Council and Mayor of the City of Gulfport held on 5<sup>th</sup> day of October, 2010, the following Ordinance, which was reduced to writing and presented in advance of the meeting for reading and examination:

**ORDINANCE NO. 2702**

**AN ORDINANCE TO ESTABLISH A PLAN TO EXEMPT AD VALOREM TAXES FOR QUALIFYING CAPITAL IMPROVEMENT INVESTMENTS IN QUALIFYING STRUCTURES IN THE DESIGNATED MISSISSIPPI CITY DISTRICT, IN ACCORDANCE WITH MISS. CODE ANN. SEC 17-21-5(2), AS AMENDED, EXCLUDING SCHOOL DISTRICT TAXES, AND URGING THE HARRISON COUNTY BOARD OF SUPERVISORS TO PROVIDE FOR EXEMPTIONS QUALIFIED BY THE CITY OF GULFPORT**

**WHEREAS**, the Legislature of the State of Mississippi, in Miss. Code Ann. Sec. 17-21-5, as amended, has provided a mechanism to encourage the economic revitalization of certain areas of municipalities through the granting of ad valorem tax exemptions for the promotion of redevelopment, business, and commerce; and

**WHEREAS**, more specifically, Miss. Code Ann. Sec. 17-21-5(2), as amended, provides authority for the Mayor and City Council, as follows:

“in their discretion, exempt from any or all municipal ad valorem taxes, excluding ad valorem taxes for school district purposes, for a period of not more than seven (7) years, any privately owned new structures and any new renovations of and improvements to existing structures lying within a designated business improvement district, urban renewal district or redevelopment district, as determined by the municipality, but only in the event such structure shall have been constructed, renovated or improved pursuant to the requirements of an approved project of the municipality for the development of the business improvement district, urban renewal district or redevelopment district. The tax exemption authorized herein may be granted only after written application has been made to the governing authorities of the municipality by any person, firm or corporation claiming the exemption, and an order passed by the governing authorities of such municipality finding that the construction, renovation or improvement of said property is for the promotion of business, commerce or industry in the designated business improvement district, urban renewal district or redevelopment district.”

**WHEREAS**, Miss. Code Ann. Sec. 17-21-7, as amended, grants the Harrison County Board of Supervisors the same authority to exempt ad valorem taxes upon receipt of the exemption Order by the Municipality

**WHEREAS**, the City of Gulfport has previously utilized this provision to establish plans for application and approval of ad valorem tax exemptions, excluding taxes for school district purposes, for designated areas in the City of Gulfport; and

**WHEREAS**, certain areas within the City of Gulfport are in continued need of redevelopment following the destruction from Hurricane Katrina and/or are functionally obsolete due to the current national, regional, and local economic conditions, and are facing economic hurdles to redevelopment stemming from the economic after-effects of Hurricane Katrina, the direct physical damage and affects of that Hurricane, and national economic conditions, and

**WHEREAS**, successful completion with other localities requires tax incentives to promote capital investment and the Governing Authority believes that many areas could benefit

from the implementation of an incentive program through ad valorem tax exemptions for redevelopment of structures within those areas, which the City would in turn hope to provide another wave of recovery in the City and also assist the City in recovering from the continuing affects of the Hurricane Katrina and the national recession; and

**WHEREAS**, the Governing Authority finds that prior ad valorem tax exemption plans have encouraged economic revitalization and renewal and finds it in the best interest of the City of Gulfport as a whole to encourage the economic revitalization of certain geographic areas by establishing an Urban Renewal District for the purposes of tax abatement; and

**WHEREAS**, in order to have the authority to grant ad valorem tax exemptions as contemplated by Miss. Code Ann. Sec. 17-21-5 (2), as amended, the City of Gulfport must designate the geographic boundaries of a “redevelopment district” which it intends to include in this program; and

**WHEREAS**, in order to fairly and equitably implement these contemplated tax abatement policies for buildings the City should establish certain criteria to designate “approved projects” and to utilize in evaluating applications for exemption to determine whether they should be granted or denied, what amounts of the taxes to exempt, and to determine the appropriate duration of any exemption granted; and

**WHEREAS**, in order to maximize the redevelopment incentive intended by this ordinance a similar exemption policy should be adopted by the Harrison County Board of Supervisors with respect to county ad valorem taxes.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF GULFPORT, MISSISSIPPI, AS FOLLOWS:**

**SECTION ONE.** That the matters, facts and things recited in the above and foregoing Preamble to this Ordinance be, and they are hereby adopted as the official findings of the Governing Authority of the City of Gulfport.

**SECTION TWO:** That the Urban Renewal Agency, previously created by the City of Gulfport for the purposes of urban development and redevelopment, shall be authorized to work with the City’s Urban Development department to create plans acceptable to the Governing Authority, which plans shall be specific to areas designated by the Governing Authority for redevelopment.

**SECTION THREE:** The Governing Authority of the City of Gulfport, Mississippi, does hereby provide a new incentive program for applicant property owners in the designated Redevelopment District to apply for ad valorem tax exemptions as a tool to aid in economic recovery and redevelopment, as follows:

**TAX INCENTIVE PROGRAM FOR URBAN RENEWAL DISTRICT TO  
PROMOTE REDEVELOPMENT AND REVITALIZATION**

**ARTICLE I**

**Purpose and goals of the tax exemption program**

- 1.1 The Purposes of the ad valorem tax exemption program is to promote business, commerce, and new residences in the designated districts. The goals of the tax exemption program are: to facilitate the reconstruction and redevelopment of areas of the City of Gulfport that were affected directly or indirectly by Hurricane Katrina; to help increase quality retail businesses, restaurants, other businesses, and residences that increase the local tax base and / or create jobs within the City; and to create synergy of related development that is essential to the success of neighboring businesses.

**ARTICLE II**

**Establishment of Redevelopment District Boundaries**

- 2.1 For the limited purpose of promoting business, commerce or industry, as contemplated in Miss. Code Ann. Sec. 17-21-5(2), as amended, this Program shall apply in the area West of Lorraine Road, North of U.S. Highway 90, South of the CSX Railroad and East of Courthouse Road, in Gulfport Mississippi (herein after “Mississippi City Map”, and shall be designated as a “Redevelopment District” in the City of Gulfport.

**ARTICLE III**

**Tax Exemptions Qualifying for the Program**

- 3.1 **Authority:** Only applications for municipal ad valorem tax exemptions within the above identified district authorized by Miss. Code Ann. Sec. 17-5-21, as amended, qualifying according to the terms of this Ordinance shall be considered by the City Council for approval. The Governing Authority shall have sole discretion to approve each and every qualifying and conforming application for tax exemption, but shall not withhold approval without cause. [Examples of cause to withhold would be for submittal of an incomplete, non-qualifying, or untimely application, failure to perform construction according to City regulations, guidelines or historical or architectural regulations or guidelines in effect, failure of a structure to comply with the stated and intended goals, etc.]
- 3.2 **General Criteria for Tax Exemptions:** Tax exemptions shall not apply for school district taxes, and under this Ordinance are applicable for ad valorem taxes assessed for the City of Gulfport on the increased assessed value of a structure located in the District, renovated or improved, or new structure eligible under this Ordinance, and calculated as hereinafter provided. Failure to comply with any existing requirements for preservation of historical buildings, structures or sites, or any architectural standards regulated by the City of Gulfport, or any municipal zoning or subdivision ordinances in effect shall disqualify the application.
- 3.3 **Calculation of Increased Value.** The increase in assessed value qualifying for tax exemption shall be calculated by taking the assessed value of the improvements (if any) on the parcel for the year prior to the renovations, restoration, or new construction being completed and assessed, and subtracting that from the assessed value of the improvements completed and assessed on the parcel for the then current year (after completion and re-assessment). The Tax Rate applicable to the land and the assessed value of the land for any individual year shall not be affected by the exemption of the increased value of improvements. No separately assessed personal properties or mobile units shall be included in the increased tax assessment qualifying for exemption under this Ordinance.
- 3.4 **Investment Value Required.** Only new or renovated structures over \$150,000 in aggregate improvements, not including personal furnishings or personal property, found to be aiding and implementing the promotion of business or commerce in the designated redevelopment district may qualify for an exemption under this Ordinance.

3.5 **Calculation of the Abatement.** Structures will be eligible based upon amounts approved by the Governing Authority for the city ad valorem exemption only up to percentages listed below:

- 3.5.1 Structures only for Commercial Businesses: Up to 90%
- 3.5.2 Structures only for Retail Businesses: Up to 100%
- 3.5.3 Structures only for Residential use: Up to 70%
- 3.5.4 Structures for Mixed use: Figured on bottom floor use as a percentage of the bottom floor. For instance if 60% of the bottom floor is used as retail and the balance is used as residential, then  $60\% (\text{percentage of the type used}) \times 100\% (\text{exemption for type}) = 60\%$  of the total improvement plus  $40\% (\text{percentage of the type used}) \times 70\% (\text{exemption for type}) = 28\%$  of the total improvement for a total of a potential 88% exemption.

3.6 **Limitations on Exemptions.** No exemption shall be granted except upon written application to the Gulfport Redevelopment Commission and their then upon their written recommendation for such exemption to the Governing Authority that the construction, renovation, or improvement of the subject property meets the requirements set forth in this ordinance. The Governing Authority of the City of Gulfport shall have the sole and final authority to determine the status of any exemption and to define the amount, if any, of the exemption. The decision of the Governing Authority shall be final in this matter and no appeal by the applicant will be allowed.

3.7 **Fees for application.** Applications shall first be submitted to the Gulfport Redevelopment Commission for review. Payment of not more than Two Hundred Fifty Dollars (\$250.00) may be charged by said commission to the property Owner to cover the direct expenses incurred by the agency in review of the application.

**ARTICLE IV**

**Terms of Tax Exemption**

4.1 **Term of Exemption.** (a) Tax exemptions granted by the Governing Authority under this Ordinance shall specify the time period of the exemption, not to exceed a period of seven (7) consecutive years. (b) This Ordinance shall automatically expire as repealed on and after \_\_\_\_\_. No applications shall be received for tax exemption for structures not completed and certified by the City as ready for occupancy and full service after January 1, 2016.

4.2 **Qualification.** To qualify for this exemption an applicant must have obtained a building permit after January 1, 2008, and must receive or have received a Certificate of Occupancy within two years of pulling a building permit. All applicants are required to file their application for exemption within one year of the date of completion of the proposed improvements or renovations, or, for properties completed and occupied prior to the passage of this Ordinance, within 12 months of the passing of this Ordinance.

4.3 **Restriction.** Tax exemptions for improvements made prior to January 1, 2010 shall be granted only for properties where any existing improvements, if existed, were totally destroyed, removed, and the land had no structure on it at the time the building permit was pulled. For purposes of defining a structure, a concrete foundation or slab without framing members or walls will not be considered a structure for purposes of this ordinance section.

4.4 **Government Codes and Regulations.** For structures to be approved for tax exemption under this Program, they shall be in compliance with all applicable building and zoning codes, and any and all applicable federal, state or local environmental or use regulations.

**ARTICLE V**

**Taxes included in Exemption**

5.1 Exemptions granted pursuant to this Ordinance shall be from the municipal ad valorem taxes designated in Miss. Code Ann. Sec.17-21-5(2), as amended, which specifically prohibits exemption from ad valorem taxes for school purposes.

Exemptions may not be granted for taxes previously pledged pursuant to any Tax Increment Finance Plan and associated TIF Bonds.

**ARTICLE VI**

**Reservation of authority to suspend or terminate  
the economic incentive plan**

- 6.1 The City of Gulfport hereby reserves the right to suspend or terminate this economic development program at any time with or without cause.
- 6.2 Suspension or termination of this economic development program shall not invalidate or revoke exemptions previously granted, which will survive the suspension or termination of the program and shall continue for the remainder of their designated terms. However, no new ad valorem tax exemptions shall be granted during any such period of suspension or after termination regardless of the project or the fact that without suspension or termination the applicant would have been granted the exemption.
- 6.3 This Ordinance shall not be construed as a guarantee of an exemption or the grant to any person or entity of a property right in an exemption. The City reserves the right to revoke the remainder of any terms of an exemption upon a proper showing that the applicant did not meet or no longer meets the eligibility requirements under this program.

**SECTION FOUR:** That the Governing Authority, pursuant to Miss. Code Ann. Sec. 17-21-7, as amended requests the Harrison County Board of Supervisors to enact tax exemption policies, to the fullest extent authorized by law, similar to those adopted by this Ordinance in order to maximize the effect of the economic redevelopment incentives intended by this Ordinance.

**SECTION FIVE:** Any Ordinance or provision related to the Urban Renewal District or any part of the District herein provided for in conflict with this Ordinance is hereby repealed and this Ordinance shall control.

**SECTION SIX:** The sections of this Ordinance and the provisions hereunder are deemed separate and independent of each other, and if any section, sub-section, clause, phrase or portion of this Ordinance, or the application thereof, be held invalid or unconstitutional by any Court of competent jurisdiction, such holding shall not affect the remaining portions of this Ordinance. If the Ordinance can be properly amended by removal of the unenforceable part, it shall be severed from the Ordinance and the remaining provisions shall continue in full force and effect.

**SECTION SEVEN:** This Ordinance shall be in full force and effect upon its passage or at the earliest time allowed by law and shall be enrolled and published in the manner required by law.



THE ABOVE AND FOREGOING ORDINANCE, after having been first reduced to writing and read by the Clerk, was introduced by Councilmember Walker, seconded by Councilmember Flowers, and was adopted by the following roll call vote:

AYES

NAYS

ABSENT/ABSTAIN

Casey  
Roland  
Holmes-Hines  
Walker  
Dombrowski  
Flowers  
Pucheu

None

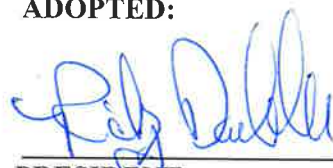
None

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the 5<sup>th</sup> day of October, 2010.




  
CLERK OF THE COUNCIL

ADOPTED:

  
PRESIDENT

The above and foregoing Ordinance submitted to and approved by the Mayor, this the 6<sup>th</sup> day of October, 2010.

APPROVED:

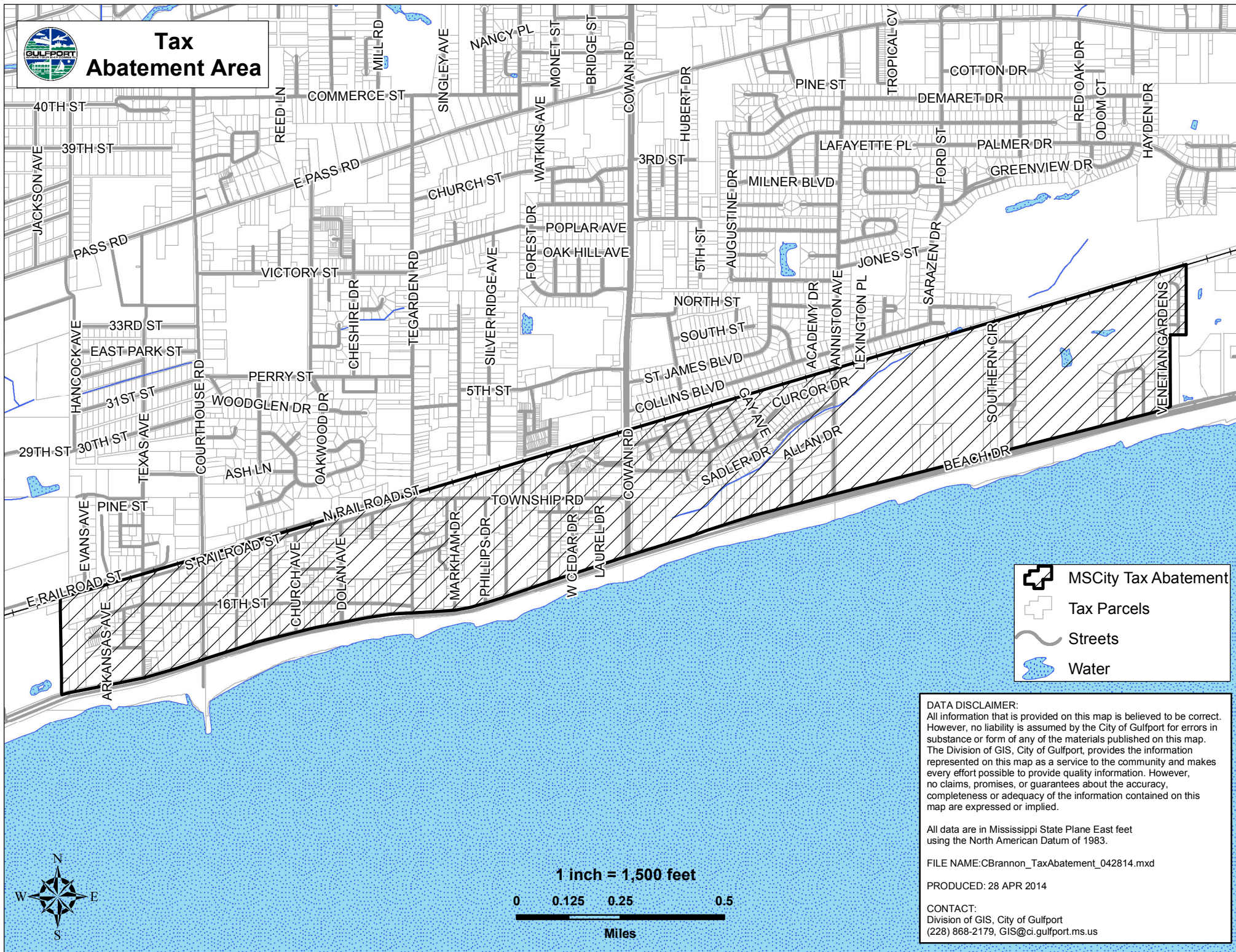
  
MAYOR







# Tax Abatement Area



- MSCity Tax Abatement
- Tax Parcels
- Streets
- Water

**DATA DISCLAIMER:**  
All information that is provided on this map is believed to be correct. However, no liability is assumed by the City of Gulfport for errors in substance or form of any of the materials published on this map. The Division of GIS, City of Gulfport, provides the information represented on this map as a service to the community and makes every effort possible to provide quality information. However, no claims, promises, or guarantees about the accuracy, completeness or adequacy of the information contained on this map are expressed or implied.

All data are in Mississippi State Plane East feet using the North American Datum of 1983.

FILE NAME: CBrannon\_TaxAbatement\_042814.mxd

PRODUCED: 28 APR 2014

**CONTACT:**  
Division of GIS, City of Gulfport  
(228) 868-2179, GIS@ci.gulfport.ms.us

There came on for consideration at a duly constituted meeting of the City Council and Mayor of the City of Gulfport held on 6<sup>th</sup> day of November, 2012, the following Ordinance, which was reduced to writing and presented in advance of the meeting for reading and examination:

**ORDINANCE NO. 2765**

**AN ORDINANCE BY THE GULFPORT CITY COUNCIL AMENDING ARTICLE THREE, SECTION FOUR OF ORDINANCE NUMBER 2702, "AN ORDINANCE TO ESTABLISH A PLAN TO EXEMPT AD VALOREM TAXES FOR QUALIFYING CAPITAL IMPROVEMENT INVESTMENTS IN QUALIFYING STRUCTURES IN THE DESIGNATED MISSISSIPPI CITY DISTRICT, IN ACCORDANCE WITH MISS. CODE ANN. SEC 17-21-5(2), AS AMENDED, EXCLUDING SCHOOL DISTRICT TAXES, AND URGING THE HARRISON COUNTY BOARD OF SUPERVISORS TO PROVIDE FOR EXEMPTIONS QUALIFIED BY THE CITY OF GULFPORT" TO REDUCE THE INVESTMENT VALUE REQUIRED FROM ONE HUNDRED FIFTY THOUSAND DOLLARS TO FIFTY THOUSAND DOLLARS**

**WHEREAS**, the Governing Authority for the City of Gulfport previously adopted an Ordinance to Establish a Plan to Exempt Ad Valorem Taxes for Qualifying Capital Improvement Investments in Qualifying Structures in the Designated Mississippi City District, in Accordance with Miss. Code Ann. Sec. 17-21-5(2); and

**WHEREAS**, the Governing Authority now desires to reduce the required investment value from One hundred fifty thousand (\$150,000.00) Dollars to Fifty Thousand Dollars (\$50,000.00)

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF GULFPORT, MISSISSIPPI, AS FOLLOWS:**

**SECTION 1.** That the matters, facts and things recited in the above and foregoing Preamble to this Ordinance be, and they are hereby adopted as the official findings of the Governing Authority of the City of Gulfport.

**SECTION 2:** That Article Three, Section 5, which currently reads as follows:

**Investment Value Required.** Only new or renovated structures over \$150,000 in aggregate improvements, not including personal furnishings or personal property, found to be aiding and implementing the promotion of business or commerce in the designated redevelopment district may qualify for an exemption under this Ordinance”;

should be, and hereby is, amended to read in its entirety as follows (*added or modified language is bold and underlined, deleted language is stricken*):

**Investment Value Required.** Only new or renovated structures over ~~\$150,000~~ **\$50,000** in aggregate improvements, not including personal furnishings or personal property, found to be aiding and implementing the promotion of



business or commerce in the designated redevelopment district may qualify for an exemption under this Ordinance”.

**SECTION 3:** This Ordinance, upon passage by the Gulfport City Council, shall be in full force and become effective immediately upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. This Ordinance shall be published according to law, and for failure to pass unanimously, this Ordinance shall take effect thirty (30) days after the date of passage.

**THE ABOVE AND FOREGOING ORDINANCE**, after having been first reduced to writing and read by the Clerk, was introduced by Councilmember Walker, seconded by Councilmember Pucheu, and was adopted by the following roll call vote:

<u>AYES</u>	<u>NAYS</u>	<u>ABSENT</u>
Casey	None	None
Roland		
Holmes-Hines		
Walker		
Dombrowski		
Flowers		
Pucheu		

**WHEREUPON**, the President declared the motion carried and the Ordinance adopted, this the 6<sup>th</sup> day of November, 2012.



Wanda S. Cole  
CLERK OF THE COUNCIL

**ADOPTED:**

Pety Dabell  
PRESIDENT

The above and foregoing Ordinance submitted to and approved by the Mayor, this the 7<sup>th</sup> day of November, 2012.

G. A. Schlerf  
MAYOR