

STATE OF MISSISSIPPI

COUNTY OF HARRISON

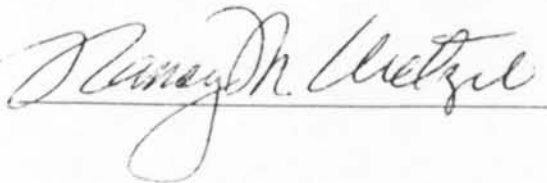
CITY OF BILOXI

CERTIFICATE

I, the undersigned, Nancy M. Wetzel, Deputy Clerk of the Council of the City of Biloxi, Mississippi, do hereby certify that the attached Ordinance Number 1957 is a true copy of the original Ordinance which will be placed on the record of the Council Minutes of the City of Biloxi, Mississippi of a duly held Meeting on the 15th day of January, 2002, and that the original Ordinance appears on record in the Clerk of Council's Office from which this copy is taken and compared.

DONE this the 22nd day of January, 2002.

(SEAL)

A handwritten signature in cursive script, reading "Nancy M. Wetzel", is written over a horizontal line.

TO: Brenda Johnston, Municipal Clerk

FROM:

RE: Request for Tax Abatement per Ordinance No. 1849, adopted by the Biloxi City Council on April 14, 1998

DATE:

Please consider this my formal request in making application for tax exempt status on the property improvements to be constructed on my property located at _____ (street address), also known as municipal tax parcel no. _____. The property improvements on my property (existing structure) will exceed the 50% of present appraised (true) value as required by Ordinance.

Your assistance in expediting the process of this request will be appreciated.

Enclosures: Site plan reflecting all improvements (existing and proposed)
Copy of Warranty Deed reflecting ownership of property
Copy of tax statement with legal description and parcel number

ORDINANCE NO. 1957
ORDINANCE TO AMEND SECTION 19-2-8 TO EXTEND THE
AD VALOREM TAX EXEMPTION PROGRAM

WHEREAS, Article II of Chapter 19 of the Code of Ordinances of the City of Biloxi, Mississippi (1992), is scheduled to expire unless extended; and

WHEREAS, in order to complete processing the previously filed applications and to allow for new applications, said Article should be extended for a period of one year three years; and

Now, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BILOXI, MISSISSIPPI, THAT:

SECTION 1. Section 19-2-8, of the Code of Ordinances of the City of Biloxi, Mississippi (1992), is hereby amended to read as follows:

Section 19-2-8. Automatic repealer.

This article will be automatically repealed ~~December 31, 2001~~ January 31, 2005, unless extended. It may be repealed sooner if in the best interest of the city.

SECTION 2. It is the intent of this ordinance to extend and renew all the provisions of Article II of Chapter 19 of the Code of Ordinances of the City of Biloxi, Mississippi (1992) should they have expired prior to the effective date of this ordinance. In order to implement that intent and to the extent necessary, the Code of Ordinances of the City of Biloxi (1992) is hereby amended by re-enacting said Article II with the amended repealer date of ~~December 31, 2001~~ January 31, 2005.

SECTION 3. This ordinance shall be effective one (1) month after its adoption or as soon thereafter as is legal, providing this ordinance is certified, signed, and published as provided by law.

Ordinance No. 1849

SECTION THREE. This ordinance shall be effective one (1) month after its adoption or as soon thereafter as is legal, provided this ordinance is certified, signed, and published as provided by law.

The foregoing Ordinance having first been reduced to writing, was read by the Clerk and moved by Councilmember Compton, seconded by Councilmember Dickey, and was adopted by the following vote:

YEAS:	Ferrill	Fitzpatrick	NAYS: None
	Dickey	Wall	
	Compton	Fluty	
	Harrison		

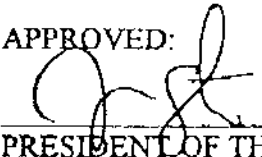
The President then declared the Ordinance adopted this the 14th day of April, 1998.

(SEAL)

ATTEST:

APPROVED:


DEPUTY CLERK OF THE COUNCIL


PRESIDENT OF THE COUNCIL

Submitted to and approved by the Mayor, this the 16th day of April, 1998.

APPROVED:


MAYOR

- i) **Maximum duration of exemption.** Any exemption from ad valorem taxes for renovations or improvements to existing structures (excluding land) shall have a maximum duration of seven years. This is a maximum parameter of the exemption and shall not be construed as a minimum or a guarantee of exemption of any duration. What portion of the maximum statutory exemption period of seven years is granted shall be determined according to the following provisions.
- ii) **Minimum value of improvements to qualify.** If the improvements or renovations result in an increase in the appraised (True) value of the structure according to the Land Roll utilized by the City of Biloxi which is equal to or exceeds fifty percent (50%) of the appraised (True) value of the structure prior to the renovation according to that Land Roll, then the applicant shall receive an exemption for one year from ad valorem taxation upon the value of the improvements.
- iii) **Value of improvements, excess of minimum amount.** If the improvements or renovations result in an increase in said appraised (True) value of the structure which is equal to or in excess of one hundred percent (100%) of the appraised (True) value of the structure prior to the renovation according to said Land Roll, then the applicant shall receive an exemption from ad valorem taxation upon the value of the improvements for an additional year above the initial year granted in subparagraph ii) above. If the improvements or renovations result in an increase in said appraised (True) value of the structure which is equal to or in excess of two hundred percent (200%) of the appraised (True) value of the structure prior to the renovation according to said Land Roll, then the applicant shall receive an exemption from ad valorem taxation upon the value of the improvements for an additional two years above the initial year granted in sub-paragraph ii) above.
- iv) **Review by Architectural Review Commission.** If the applicant obtains the approval and recommendation of the Architectural Review Commission of the City of Biloxi (based upon the aesthetic integration of the renovations or improvements to the structure into the neighboring area; or based upon an attempt to recreate architectural aesthetics of historic or cultural significance to the City of Biloxi which are not in conflict with the existing neighborhood or which are consistent with redevelopment goals of the Architectural Review Commission for that area), the applicant shall receive an additional two year exemption from ad valorem taxation on the improvements to the structure.
- v) **For any renovation or improvement to qualify for the exemption authorized by this sub-section there must be significant or substantial restoration, preservation, or reconstruction of the facade of the structure.**
- vi) **Whether to grant an exemption in excess of the years granted pursuant to the above sections, as well as the amount of any such exemption, shall be determined by resolution of the City Council on a case by case basis. This determination shall take**

into consideration: the nature of the use proposed for the structure; the location of the improvement; the potential for the generation of tax revenues from the property other than ad valorem taxes; the need for economic redevelopment in that specific area; the total monetary value of project under consideration; and aesthetic and historical value of the improvements or renovations.

4. Appeal procedure. Decisions of the Architectural and Historic Review Commission made pursuant to this ordinance shall be final subject to proper review by the City Council. A person who is aggrieved of a decision of the Architectural Review Commission shall notify the City Council in writing by filing a notice of appeal with the Clerk of Council within ten days of the date the Commission's decision is noticed to the applicant. Any decision of the City Council is subject to such remedy as any aggrieved party may have at law or in equity.

5. Taxes included in exemption. Exemptions granted by the City Council pursuant to this ordinance shall be from the municipal ad valorem taxes designated in Section 17-21-5, Mississippi Code of 1972, as amended, which specifically prohibits exemption from ad valorem taxes for school district purposes.

6. Application Procedure for exemptions. Application for an ad valorem tax exemption as contemplated by this ordinance shall be made in writing, and shall be submitted to the Municipal Clerk for processing. No exemption shall be granted unless a resolution is adopted by the City Council finding that the construction, renovation, or improvement to the property in question is for the promotion of business, commerce, or industry in the designated area.

7. Reservation of authority to suspend economic incentive program. The City of Biloxi hereby reserves the right to suspend the application of this economic development program in the event that the City Council, in its sole discretion, determines that the fiscal management of the City requires such action. Suspension of this economic development program shall not invalidate or revoke exemptions previously granted; however, no new ad valorem tax exemptions shall be granted during such period of suspension regardless of the qualifications of the project or the fact that without the suspension the applicant would have been granted the exemption. 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.

8. Automatic repealer. This ordinance will be automatically repealed December 31, 2000, unless extended. It may be repealed sooner if in the best interests of the City.

SECTION TWO. The Harrison County Board of Supervisors is hereby requested to enact tax exemption policies to 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.

The foregoing Ordinance having first been reduced to writing, was read by the Clerk and moved by Councilmember Compton, seconded by Councilmember Dickey, and was adopted by the following vote:

YEAS:	Lawrence	Fitzpatrick	NAYS:	None
	Dickey	Wall		
	Compton	Fayard		
	Harrison			

The President then declared the Ordinance adopted, this the 15th day of January, 2002.

(SEAL)

ATTEST:

Karen Brushner
CLERK OF THE COUNCIL

APPROVED:

Pat Wray
PRESIDENT OF THE COUNCIL

Submitted to and approved by the Mayor, this the 17th day of January, 2002.

APPROVED:

A. J. Holloway
MAYOR

ORDINANCE NO. 1849

ORDINANCE ESTABLISHING DISTRICT TO ENABLE UTILIZATION
OF TAX EXEMPTION PROVISIONS OF SECTION 17-21-5, MCA;
ESTABLISHING CRITERIA FOR UNIFORM PROCESSING OF QUALIFIED
APPLICATIONS FOR SUCH TAX EXEMPTIONS; AND URGING THE
HARRISON COUNTY BOARD OF SUPERVISORS TO PROVIDE
SIMILAR EXEMPTIONS TO QUALIFIED APPLICANTS

WHEREAS, the Legislature of the State of Mississippi has provided a mechanism to encourage both historic preservation and the economic revitalization of certain areas of municipalities through the granting of ad valorem tax exemptions; and,

WHEREAS, certain areas within the City of Biloxi have an existing inventory of buildings of historic and cultural significance and are in need of such revitalization, and the property owners therein could benefit from the implementation of this incentive program through ad valorem tax exemptions for buildings with commercial uses; and,

WHEREAS, it would be in the best interest of the City of Biloxi as a whole to encourage both the preservation of historic structures and the economic revitalization of certain geographic areas and to facilitate the diversification of the local economy so that non-gaming economic enterprises may also experience the growth generated and enjoyed by gaming facilities and adjacent geographic areas; and,

WHEREAS, given the unique peninsular geographic configuration of the original boundaries of the City of Biloxi, the historic commercial districts developed along the north/south axis of Caillavet Street leading to the bridge to the north, and the east/west axis of Howard Avenue/Judge Sekul Avenue (Old Pass Christian Road) leading to the bridge to the east and to the Old Pass Christian Road to the west, combined with the Caillavet, Division and Main Street commercial areas; and,

WHEREAS, in order to have the authority to grant ad valorem tax exemptions as contemplated by Section 17-21-5, MCA, the City of Biloxi must designate the geographic boundaries of any "central business district or historic preservation 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 with commercial uses the City should establish certain criteria to utilize in evaluating applications for exemption to determine whether they should be granted or denied, 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 COUNCIL OF THE CITY OF BILOXI, MISSISSIPPI, AS FOLLOWS:

SECTION ONE: The Code of Ordinances of the City of Biloxi, Mississippi, (1992) is hereby amended by adding Article II to Chapter 19 of said Code of Ordinances, which Article shall contain the Sections:

1. District Boundaries. For the limited purpose of implementing Section 17-21-5, Mississippi Code of 1972, as amended, the area described on the map attached hereto as Exhibit "A", which shall be retained for inspection in the office of the Clerk of Council but not reproduced in the Code of Ordinances, is hereby designated a "central business district or historic preservation district" in the City of Biloxi.

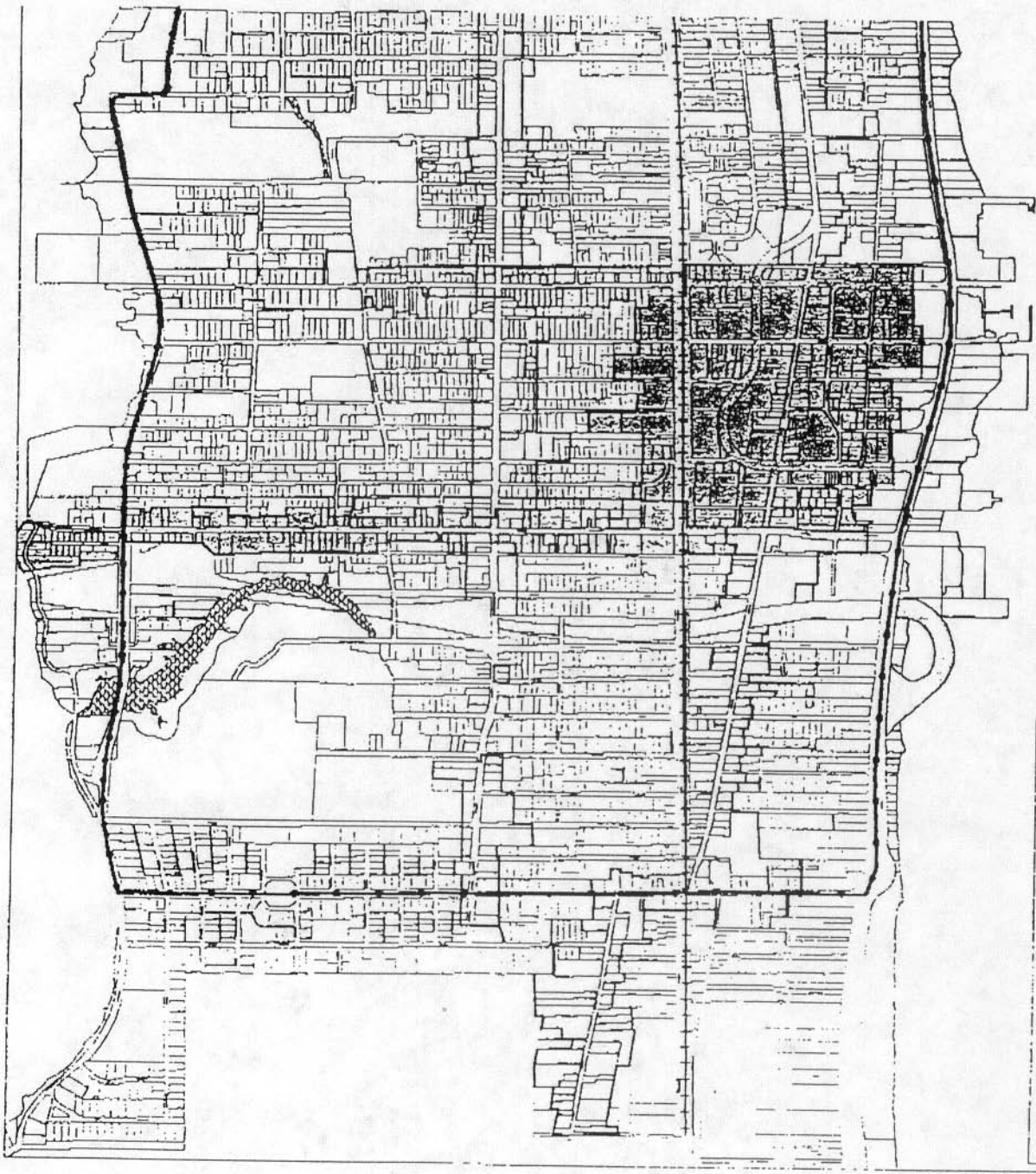
(See Scheduled Map)

2. Uses Which Qualify for Exemptions. As one of the primary goals of this ad valorem tax exemption program is to promote economic revitalization and diversity through non-gaming related enterprises, only new or renovated structures which are put to non-gaming related commercial uses or multifamily residential uses may qualify for an exemption under this ordinance; all structures used

for single-family residential purposes, gaming or gaming-related uses, or uses ancillary to gaming uses, do not qualify for an exemption under the terms of this ordinance. Structures which are within the boundaries of the district described by this ordinance and are also within a zoning district which permits mixed uses (meaning a non-gaming related commercial use and a residential use within a single structure), may also qualify for an exemption under this ordinance.

3. Evaluation Criteria

- a) New construction. All applications for exemption from ad valorem taxation on improvements (excluding land) for any new construction within the district designated by this ordinance shall be subject to the following provisions:
- i) Maximum duration and amount of exemption. Any exemption from ad valorem taxes on improvements (excluding land) for any new construction shall have a maximum duration of five years, and shall have a maximum exemption of seventy-five percent (75%) of the ad valorem taxes on the new structure. These are the maximum parameters of the exemption and shall not be construed as a minimum or a guarantee of exemption of any size or duration.
 - ii) Minimum value of new improvements to qualify. No exemption shall be granted unless the new structure has a minimum value of \$100,000.00, as determined by the Building Permit Application filed by the applicant for exemption.
 - iii) Review by Architectural Review Commission. If the applicant obtains the approval and recommendation of the Architectural Review Commission of the City of Biloxi (based upon the aesthetic integration of the new structure into the neighboring area; or based upon an attempt to recreate architectural aesthetics of historic or cultural significance to the City of Biloxi which are not in conflict with the existing neighborhood or which are consistent with redevelopment goals of the Architectural Review Commission for that area), the applicant shall receive a two year exemption for seventy-five percent (75%) of the ad valorem taxes on the new structure.
 - iv) Whether to grant an exemption in excess of those two years, as well as the determination of the amount of any such exemption, shall be determined by resolution of the City Council on a case by case basis. This determination shall take into consideration: the nature of the use proposed for the structure; the location of the improvement; the potential for the generation of tax revenues from the property other than ad valorem taxes; the need for economic redevelopment in that specific area; the total monetary value of project under consideration; and the aesthetic and historical value of the improvement.
- b) Renovations to existing structures. When an existing structure within the district designated by this ordinance is renovated, all applications for exemption from ad valorem taxation on the improvements thereto (excluding land) shall be subject to the following provisions:



COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING/FEDERAL-STATE PROGRAMS DIVISIONS
P.O. BOX 508
BILOXI, MISSISSIPPI 39533

CITY OF BILOXI PROPOSED TAX AB
AND PROPOSED CDBG EAST BILC
REVITALIZATION STRAT