

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the 6th day of November, 2012 the following Order:

AN ORDER BY THE GULFPORT CITY COUNCIL, PURSUANT TO MISS. CODE ANN. §17-21-5, AS AMENDED, AND THE “CENTRAL BUSINESS AND HISTORIC PRESERVATION DISTRICT” AUTHORIZING AN EXEMPTION FROM MUNICIPAL AD VALOREM TAXES, EXCLUDING SCHOOL DISTRICT TAXES, BASED ON THE INCREASE IN ASSESSED VALUE OF THE IMPROVED STRUCTURE LOCATED AT 1316 30th AVENUE, GULFPORT, MISSISSIPPI, IN THE FIRST JUDICIAL DISTRICT OF HARRISON COUNTY, AND IDENTIFIED AS PARCEL NUMBERS 0811L-01-007.000 AND 0811L-01-008.000

WHEREAS, Miss. Code Ann. §17-21-5 (Rev. 2003) provides authority for the Mayor and City Council “in their discretion [to] 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 to structures lying within a designated central business district or historic preservation district or a historic landmark site as determined by the municipality, but only in the event structures shall have been constructed, renovated or improved pursuant to the requirements 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 the tax exemption authorized herein may be granted only after written authorization has been made...and 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 central business district or for the promotion of historic preservation”; and

WHEREAS, on March 18, 2008, pursuant to this authority, and for the purposes of promoting restoration, revitalization, and preservation in the designated central business and historical district, ravaged by Hurricane Katrina, the Governing Authority of the City of Gulfport

adopted Ordinance No. 2580 establishing a “Tax Incentive Program for Central Business and Historic District Preservation and Revitalization” (herein after “Program”), which provided for the application and approval of ad valorem tax exemptions on the increase in assessed value related to building improvements, excluding taxes for school district purposes for a designated historic district that includes the downtown business district in the City of Gulfport; and

WHEREAS, for purposes of the Program, the District Boundaries were identified, and previously approved by the Governing Authority as follows:

“Begin at the intersection of Beach Boulevard (U.S. Highway 0) and 15th Street and including all parcels fronting on 15th Street running West to 20th Avenue, then run North along the center line of 20th Avenue to the South margin of CSX Railroad right of way; then run westerly along CSX Railroad Right of Way to the west line of alley between 22nd Avenue and 23rd Avenue, then run north along the west line of alley to the center line of 19th Street, then run west along the center line of 19th Street to the east line of Kansas City Southern Railroad (KCS) Right of Way, then run south along the east line of KLCS Right of Way to the intersection of the KCS Right of Way and the south line of CSZZ Railroad Right of Way, then run west along the south line of CSX Right of Way to the center line of 31st Avenue; then run south along the center line of 31st Avenue to the intersection with the north line of 11th Street, then run east along the north line of 11th Street to the east line of alley between 31st Avenue and 30th Avenue then run north along the East line of Alley to the center line of 13th Street; then run east along the center line of 14th Street to the intersection with the east line of the extension of KCS Right of Way; then run southerly along the east line of the extension with LCS Right of Way to its intersection with the enter lien of Beach Boulevard (U.S. Highway 90); then run east along the center line of Beach Boulevard (U.S. Highway 90) to the intersection of center line of Beach Boulevard (U.S. Highway 90) and center line of 15th Street at the place of beginning. The District lies within the boundaries hereinabove defined. It includes the property of former location of “The Chimneys” restaurant at the east extremity of the District and includes properties on both sides of street and avenues named above, but only on the interior side of the district where bounded by alleys or railroad right of ways”;

and

WHEREAS, 13th and 30th, LLC, owner of the property located at 1316 30th Avenue, Gulfport, Mississippi, in the First Judicial District of Harrison County, and identified as Parcel Numbers 0811L-01-007.000 and 0811L-01-008.000, , which property houses “Café Climb” a nonprofit workforce training program for culinary and hospitality students, has completed

renovations to the structure and by and through E.J, Gibert, III has requested, through written application, abatement of the Municipal ad valorem taxes for the increase in assessed value caused by renovation and improvements to the building, which application and supporting documentation is attached hereto collectively as **Exhibit “A”**; and

WHEREAS, Article III, Section 3.3 of Ordinance No. 2580 establishes the procedure for calculating the increase in assessed value qualifying for tax exemption as the “assessed value of the improvements (if any) on the parcel for the year prior to the renovation, 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) and 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”; and

WHEREAS, the Gulfport Main Street Association has recommended full abatement of taxes on the assessed value of the improvements to the building/structure for the maximum statutory allowable period of seven years, which improved value shall be determined by the Office of the Harrison County Tax Assessor, and subsequently presented to the Governing Authority by the Gulfport Main Street Association; and

WHEREAS, Miss. Code Ann. §17-21-7 (Rev. 2003) gives the Board of Supervisors of Harrison County the same authority to exempt ad valorem taxes upon receipt of the exemption Order by the municipality under Miss. Code Ann. §17-21-5 (Rev. 2003) and the Harrison County Board of Supervisors shall be requested to grant the same exemptions.

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

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

SECTION 2. That, pursuant to Miss. Code Ann. §17-21-5 (Rev. 2003), the Governing Authority hereby finds that the “construction, renovation, or improvements” to the structure at 1316 30th Avenue, Gulfport, Mississippi, in the First Judicial District of Harrison County, and which property is identified as Parcel Numbers 0811L-01-007.000 and 0811L-01-008.000, were done for the “promotion of business, commerce or industry in the designated central business district or for the promotion of historic preservation”, which district was previously identified and approved by the Governing Authority.

SECTION 3. That the Owner of the above referenced property, 13th and 30th, LLC, by and through E.J, Gibert, III, has represented ownership and eligibility to the City of Gulfport, and has submitted an application, attached hereto as **Exhibit “A”**, requesting municipal tax abatement on the increase of the assessed value of the structure, including supporting documentation to show renovation work performed on the structure in the amount of Three Hundred Twenty-Five Thousand, One Hundred Sixty-Six Dollars (\$325,160.00) for the Café and Thirty Thousand Dollars for the Parking Lot (\$30,000.00), and is requesting abatement of the Municipal ad valorem taxes for the increase in the assessed value of the property.

SECTION 4. That the increase in assessed value of the property, once determined by Harrison County Tax Assessor shall be presented to the Governing Authority by the Gulfport Main Street Association, and after recordation in the Official Minutes, the Municipal ad valorem taxes assessed for the increase in value should be and hereby is approved for abatement for a period of seven (7) consecutive years, contingent on final approval from the Harrison County Tax Assessor.

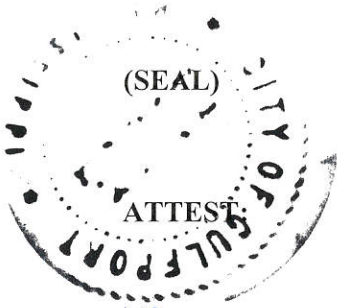
SECTION 5. That a copy of this Order, including the Owner's application, should be forwarded to the Harrison County Board of Supervisors and the Mississippi State Tax Commission for approval and that upon this approval, shall be transmitted to the Harrison County Tax Assessor for final approval.

SECTION 6. This Order shall be published according to law, and in the best interest of revitalization and restoration of the City of Gulfport, it shall take effect immediately upon passage, except that if it passes by less than seven (7) unanimous votes of the City Council, then it shall take effect thirty (30) calendar days after passage.

THE ABOVE AND FOREGOING ORDER, after having been first reduced to writing and read by the Clerk, was introduced by Councilmember Roland, 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 Order adopted, this the 6th day of November, 2012.



Ronda S. Cole
CLERK OF THE COUNCIL

ADOPTED:

Fitz Donald
PRESIDENT

The above and foregoing Order submitted to and approved by the Mayor, this the 7th day of November, 2012.

Gene Selby
MAYOR