

**RESOLUTION GRANTING CONDITIONAL APPROVAL FOR
TAX ABATEMENT FOR 1507 WASHINGTON STREET
(PPIN 18491)**

WHEREAS, The City of Vicksburg has adopted the Tax Abatement Program for Central Business District and Historic Districts which is set forth in Section 22-43 through Section 22-51 of the Code of Ordinances of the City of Vicksburg; and

WHEREAS, the Tax Abatement program allows for the increased taxes assessed on approved renovations and restorations to be abated for a period of seven (7) years; and

WHEREAS, Rachael Walker- RAW Vicksburg Properties has applied for tax abatement pursuant to the Tax Abatement program; and

WHEREAS, the Board of Mayor and Aldermen of the City of Vicksburg find that pursuant to the tax abatement program, the proposed renovations and restorations will exceed minimum investment thresholds set forth in Section 22-48(a) and that the Board of Architectural Review has granted Certificates of Appropriateness pursuant to plans submitted to rehabilitate the building.

NOW, THEREFORE BE IT RESOLVED by the Board of Mayor and Aldermen of the City of Vicksburg, that the application for tax abatement submitted by Rachael Walker- RAW Vicksburg Properties , 1507 Washington Street(PPIN 18491) is conditionally approved contingent upon (1) all work being performed in accordance with the Certificate of Appropriateness issued by the Board of Architectural Review; (2) that the increase in ad valorem taxes for a period not to exceed seven (7) years shall be abated contingent upon the work being performed in accordance with any Certificates of Appropriateness and all other city codes and ordinances; (3) upon final inspection, the City will submit necessary information to the Warren County Tax Assessor for a final determination in accordance with the Tax Abatement Program; (4) that the project be completed on or before 10-1-2026 unless otherwise extended by the Board of Mayor and Aldermen.

RESOLVED this the _____ day of _____, 2026.

Willis T.Thompspn., Mayor

Thomas J.Mayfield, Alderman

Vickie Y. Bailey, Alderwoman

CERTIFICATE

STATE OF MISSISSIPPI

COUNTY OF WARREN

CITY OF VICKSBURG

I, Deborah A. Kaiser-Nickson, the duly and legally appointed, qualified and Acting City Clerk and lawful custodian of the Minutes of the Mayor and Aldermen of the City of Vicksburg and Seal of said City, certify that the foregoing is a true and exact copy of a Resolution Adopted by The Mayor and Aldermen of the City of Vicksburg at an Adjourned Board Meeting held on February 10, 2026.

WITNESS my signature and seal of the City of Vicksburg this is the 10th day of February 2026.

Deborah A. Kaiser-Nickson, City Clerk

City of Vicksburg
Community Development Department

819 South St.
P. O. Box 150
Vicksburg, MS 39181-0150
(601) 634-4526 phone
(601) 601-619-7885 fax



MEMORANDUM

TO: City Clerk's Office

FROM: Corey D Smith

DATE: 2/3/2026

SUBJECT: Application for City of Vicksburg Ad Valorem Tax Exemption

Please find attached an application for the City of Vicksburg Redevelopment District Ad Valorem Tax Exemption for Rachael Walker-Raw Vicksburg Properties located at 1507 Washington Street.

This application has been reviewed and required information has been attached to this memorandum. I am requesting that you place this application on the agenda to be approved by the Mayor and Alderman. The Mayor and Alderman should determine that the work, as outlined in the application, meets one or more of the minimum thresholds for tax abatement eligibility.

CITY OF VICKSBURG TAX ABATEMENT APPLICATION FOR
CENTRAL BUSINESS AND HISTORIC DISTRICT

SECTION I

APPLICANT INFORMATION:

Name: Rachael Walker - RAW Vicksburg Properties
Contact Person: Rachael Walker
Mailing Address: 360 Lakeshire Parkway
Canton, MS 39046
Telephone: 601-529-4255 Fax: _____
Email Address: rachaelannwalker@gmail.com

SECTION II

PROJECT INFORMATION:

Project Address: 1507 Washington Street
Warren County Tax Assessor PPIN Number: 18491

Check the boxes that are appropriate:

- Project located in: Historic Vicksburg District
- Project is for: Demolition/New Construction
 Renovation/Rehabilitation to existing structure
- Project is a: Vicksburg Landmark
 Mississippi Landmark
 National Register Property

Current City Ad Valorem tax on structure excluding Ad Valorem tax for school purposes
(Attach most recent tax receipt) \$ 1,047.88

Current County Ad Valorem taxes (Attach most recent tax receipt) \$ 1,598.97

Appraised (true) value of the property, minus the true value of the land, as shown on the records of the
Warren County Tax Assessor before renovations: \$ 175,100

Legal Description: Lots: D PT + PTE
Plat Book 1KK page 218
S/T/R 19-16-03

Emanual Sub DB 1598 DP 241

Description of Project: replace roof - paint facade + balcony

SECTION III

FORMULA FOR DETERMINATION OF TAX ABATEMENT FOR HISTORIC DISTRICT:

The term "building value" in this formula shall represent the appraised (true) value of a property, minus the true value of the land, as shown on the records of the Warren County Tax Assessor.

For renovation and/or improvement projects:

- (a) The minimum project investment shall be fifteen thousand dollars (\$15,000.00) or fifteen (15) percent of the building value, whichever is greater.
- (b) A tax abatement of seven (7) years may be granted to projects which effect renovation of or improvement to a structure which converts unused or underutilized second or subsequent floor space to residential occupancy.
- (c) A tax abatement of seven (7) years may be granted to projects which effect renovation of or improvements to a structure which, in the written opinion of the Board of Architectural Review, result in the material removal of an inappropriate feature(s) and the material restoration or replacement of an architectural feature (s) in which historically appropriate to the structure.
- (d) A tax abatement of six (6) years may be granted to projects which effect renovation of or improvement to a structure [if the] effect of such renovation or improvement increases the appraised (true) value of the structure by less than fifty thousand dollars (\$50,000.00) as determined by the Warren County Tax Assessor and neither subsection (b) or (c) above are applicable.
- (e) A tax abatement of seven (7) years may be granted to projects which effect renovation of or improvement to a structure if the effect of such renovation or improvement increases the appraised (true) value of the structure by fifty thousand dollars (\$50,000.00) or more as determined by the Warren County Tax Assessor.

For new construction projects:

Please check the box that is appropriate to the project.

Must be for commercial and/or residential use;

- (A) For a three-year abatement, the minimum project investment must be fifty thousand dollars (\$50,000.00);
- (B) For a five-year abatement, the minimum project investment must be one hundred thousand dollars (\$100,000.00);
- (C) For a seven-year abatement, the minimum project investment must be three hundred thousand dollars (\$300,000.00).

SECTION IV

Project investment amount: \$56,000
Estimated project beginning date: 2/1/26
Estimated project completion date: 5/1/26

By signing this application, the undersigned acknowledges that the above information is true, correct and complete to the best of his/her knowledge.

1/20/26
Date

Rachael Walker
Applicant/Property Owner

Rachael Walker
Printed Name

STAFF USE ONLY

Date application received by Community Planning Department: _____

Application Reviewed by: _____

Application and Conditional Resolution sent to City Clerk: _____

Action taken by Board of Mayor and Aldermen: Approved Denied Date _____

Date of first extension (if applicable): _____

Date of second extension (if applicable): _____

Date received from the Warren County Tax Assessor determination of the increase in appraised (true) value of the structure as a result of the renovations or improvements to the structure or new construction performed under the application for tax abatement: _____

Warren County Tax Assessor's increase amount of the appraised (true) value of the structure as a result of the renovations or improvements to the structure or new construction: \$ _____

Final Resolution sent to City Clerk: _____

Action taken by Board of Mayor and Aldermen: Approved Denied Revoked Date _____



AMANDA BATTLE
WARREN COUNTY TAX COLLECTOR
 PO Box 351 • VICKSBURG, MS 39181-0351
 Office 601-638-6181 • Fax 601-636-5093

**2025 WARREN COUNTY
 REAL PROPERTY TAX NOTICE**

PLEASE INDICATE
 ANY MAILING CHANGES HERE

FORWARDING SERVICE REQUESTED

To Pay Online Please Visit <https://www.co.warren.ms.us>



CG02

*****AUTO***5-DIGIT 39180 14 190 4075 1 AV 0.593
 RAW VICKSBURG PROPERTIES LLC
 425 STENSON RD
 VICKSBURG MS 39180-7790



Please Remit To

WARREN COUNTY TAX COLLECTOR
 PO Box 351
 Vicksburg, MS 39181-0351



PPIN # 18491

Total Due \$4,690.04

DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.

This is a *courtesy notice* of Ad Valorem taxes due. This tax notice is for Real Property located in Warren County, Mississippi. Real Property is land and any permanent structure on your property. **Taxes are Delinquent after February 1st, 2026.** It is your responsibility to ensure payment of taxes. If you have questions, please notify the Collector's office at 601-638-6181. If your mortgage company is expected to make payment, we suggest YOU confirm receipt of taxes. *"Thank you for the opportunity to serve you."*

2025 REAL PROPERTY TAX NOTICE

Parcel Number: 094P 19 0630 007600
 PPIN: 18491
 Land Value: \$19,600
 Building Value: \$175,100
 Total Value: \$194,700
 Assessed Value: \$29,205
 Acres: 0.00
 Tax District: 0111

County Tax: \$1,598.97
 School Tax: \$1,895.70
 City Tax: \$1,047.88
 Advalorem Tax: \$4,542.55
 Homestead Credit: \$0.00
 Net Advalorem: \$4,542.55
 SPECIAL: \$147.49

Property Address: 1507 WASHINGTON ST
 Legal Description:
 LOTS: D PT & PT E
 PLAT BOOK 1- KK PAGE- 218
 S/T/R 19-16 -03
 EMANUEL SUB
 DB 1598 DP 241

Total Tax Due: \$4,690.04



Due on or before February 1st, 2026.
 Three Partial Payments may be made beginning in December.
 To Pay Online Please Visit <https://www.co.warren.ms.us>

If you have questions concerning assessments, please contact the Tax Assessor's office at 601-638-6161.

PLEASE NOTE: If you have prior year taxes, you must redeem them in the Chancery Clerk's office before paying your current taxes. Phone: 601-636-4415

MAKE CHECKS PAYABLE TO:	WARREN COUNTY TAX COLLECTOR P.O. BOX 351 VICKSBURG, MS 39181-0351	MAIN OFFICE 1009 CHERRY ST. VICKSBURG, MS 39183 OFFICE: 601-638-6181 FAX: 601-636-5093	OFFICE HOURS Monday thru Friday 8:00am - 5:00pm Excluding Holidays
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