

City of Vicksburg
Community Development Department
819 South St.
P. O. Box 150
Vicksburg, MS 39181-0150
(601) 634-4528 phone
(601) 638-4229 fax



MEMORANDUM

TO: Walter Osborne
FROM: Paula Wright *PS*
DATE: June 5, 2017
RE: Application for City of Vicksburg Ad Valorem Tax Exemption

Attached please find an application for City of Vicksburg Ad Valorem Tax Exemption for Stuart Green, Property Solutions for 2133 Washington Street (PPIN 18334). As you may remember, Mississippi Code Section 17-21-5 gives municipalities the authority to exempt from any or all municipal ad valorem taxes, excluding school taxes, for a period not to exceed seven (7) years, any new renovations of and improvements to existing structures lying within the central business district or which have been designated a historic landmark. Pursuant to this legislative authority, the Mayor and Aldermen adopted Ordinance 98-4, which sets out the procedures for granting of such exemption by the Mayor and Aldermen.

I have reviewed the application and request that you place this on the agenda to be approved by the Mayor and Aldermen. The Mayor and Aldermen should make a finding that the work, according to the application, will meet one or more of the minimum thresholds for tax abatement eligibility. You will note that Mr. Green's application indicates that the project investment will be greater than \$150,000 and the project will result in the renovation of The Coca Cola building and warehouses, Heat/AC, roof work, new front, bathrooms and sprinkler system for an Antique Mall/Flea Market.

If the findings of the board meeting are as above the Board will exempt from all municipal ad valorem taxes, excluding ad valorem taxes for school district purposes, for a period of seven (7) years, any new renovations of and improvements to the subject property.

**RESOLUTION GRANTING CONDITIONAL APPROVAL FOR
TAX ABATEMENT FOR 2133 WASHINGTON STREET
(PPIN 18334)**

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, Stuart Green, Property Solutions, 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 project will result in renovating 2133 Washington Street for an Antique Mall/Flea Market.

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 Stuart Green, Property Solutions, for 2133 Washington Street (PPIN 18334) are conditionally approved contingent upon (1) all work being performed in accordance the City of Vicksburg Community Development Department and; (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 the Certificate 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 October 1, 2017 unless otherwise extended by the Board of Mayor and Aldermen.

RESOLVED this the _____ day of _____, 2017.

George Flaggs, Jr., Mayor

Michael A. Mayfield, Sr., Alderman

Willis T. Thompson, Alderman

CERTIFICATE

I, Walter W. Osborne, Jr., the duly 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 Friday, June 9, 2017.

WITNESS my signature and official seal of office this 9th day of June, 2017.

Walter W. Osborne, Jr., City Clerk

**COMMUNITY
DEVELOPMENT:**

After verification from the Building Official that all work has been completed, the Community Development Department will forward a final resolution stating work has been completed to the City Clerk's office to be placed on a pending agenda for consideration by the Mayor and Aldermen.

CITY CLERK:

After the final resolution has been signed by the Mayor and Aldermen the City Clerk will forward a copy to the Warren County Tax Assessor's office, the Community Development Department and the applicant.

CITY OF VICKSBURG TAX ABATEMENT APPLICATION

SECTION I

APPLICANT INFORMATION:

Name:

Mailing Address:

Telephone:

Stuart Green, Property Solutions
1012 Ryan St.
Vicksburg, MS 39180
601-634-0298 Fax: 601-634-0299
stuartg@dimco.net

SECTION II

PROJECT INFORMATION:

Project Address:

Warren County Tax Assessor PPIN Number:

Check the boxes that are appropriate:

Project is located in:

- ☒ Historic Vicksburg District
☐ Central Business District
☐ Redevelopment Area

Project is for

- ☒ Redevelopment Project
☐ Demolition/New Construction
☒ Rehabilitation to existing structure

Project is a:

- ☐ Vicksburg Landmark
☐ Mississippi Landmark
☐ National Register Property

Current Municipal Ad Valorem tax on structure excluding Ad Valorem tax for school purposes
(attach most recent tax receipt) \$ 2,038.99

Legal Description: Lots 7, 10, & Part of 9, Miller & Klein Survey
Lots 1, 2, & 14 of Block, City of Vicksburg
See Attached legal description.

Description of Project: Renovation of the Coca
Cola building and warehouses. Heat/AC,
roof work, new paint, bathrooms - for
An Antique mall / Flea market.

SECTION III

FORMULA FOR DETERMINATION OF TAX ABATEMENT FOR HISTORIC DISTRICT:

For renovation and/or improvement projects:

Please check the box that is appropriate to the project.

- ☐ A. For a three-year (3) abatement, the minimum project investment must be fifty thousand dollars (\$50,000.00);
- ☒ B. For a five-year (5) abatement, the minimum project investment must be one hundred thousand dollars (\$100,000.00);
- ☒ C. For a seven-year (7) abatement, the minimum project investment must be one hundred fifty thousand dollars (\$150,000.00).

For new construction projects:

Please check the box that is appropriate to the project.

- ☐ A. For a three-year (3) abatement, the minimum project investment must be one hundred thousand dollars (\$100,000.00);
- ☐ B. For a five-year (5) abatement, the minimum project investment must be one hundred fifty thousand dollars (\$150,000.00);
- ☐ C. For a seven-year (7) abatement, the minimum project investment must be three hundred thousand dollars (\$300,000.00)

**FORMULA FOR DETERMINATION OF TAX ABATEMENT FOR
REDEVELOPMENT DISTRICT:**

Please check the box that is appropriate to the project.

- ☐ A. A tax abatement of three (3) years may be granted to projects which effect redevelopment of a commercial property, demolition/new construction, or rehabilitation to an existing structure, the minimum project investment must be one hundred thousand dollars (100,000.00).
- ☐ B. A tax abatement of five (5) years may be granted to projects which effect redevelopment of a commercial property, demolition/new construction, or rehabilitation to an existing structure, the minimum project investment must be one hundred fifty thousand dollars (150,000.00).
- ☐ C. A tax abatement of seven (7) years may be granted to projects which effect redevelopment of a commercial property, demolition/new construction, or rehabilitation to an existing structure, the minimum project investment must be three hundred thousand dollars (300,000.00).

SECTION IV

Estimated project amount:

Estimated project beginning date:

Estimated project completion date:

SB
~~\$130,000~~ \$170,000
7/1/17
10/1/17

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

5/31/17
Date

[Signature]
Applicant/Property Owner

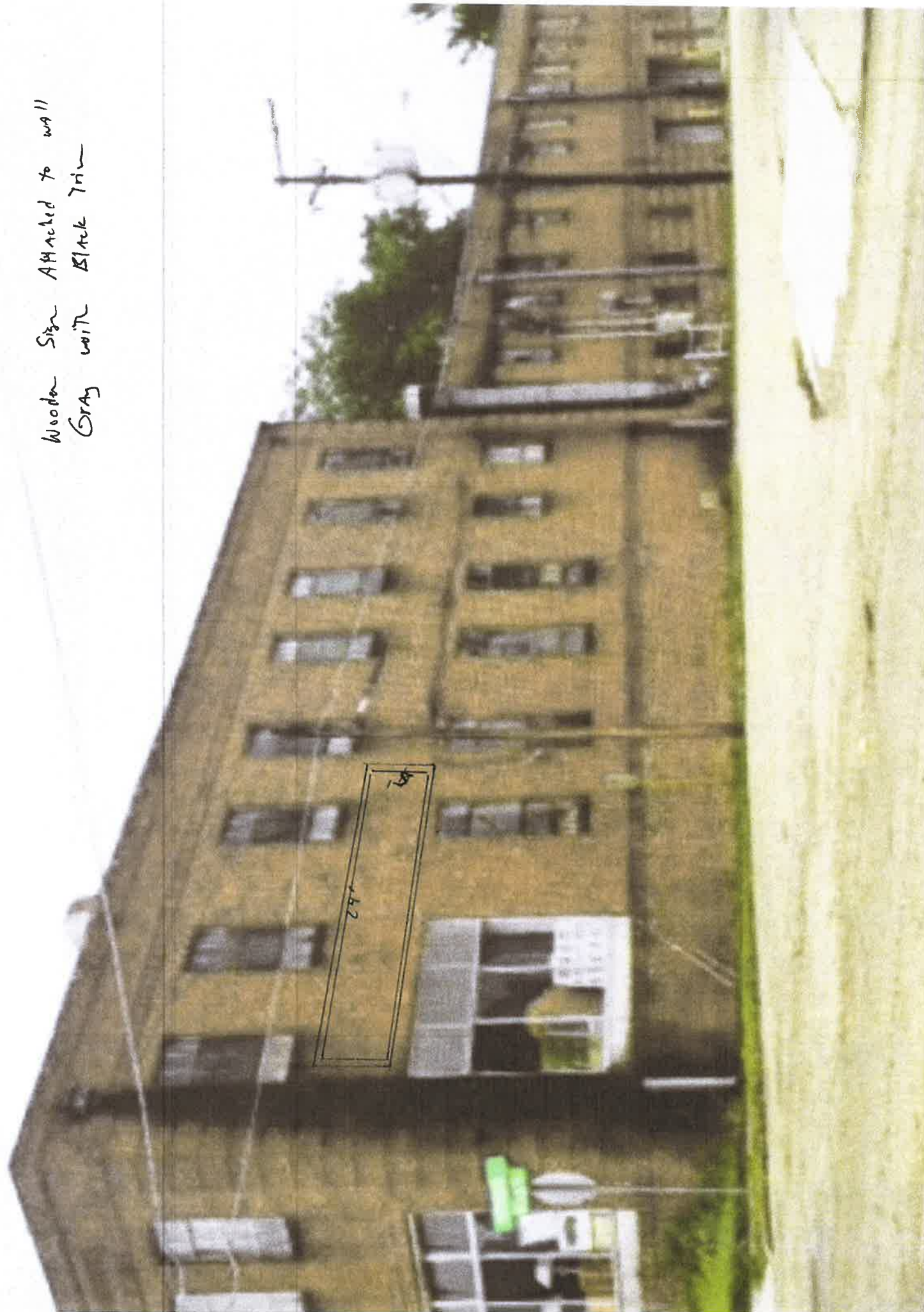


FURNITURE OUTLET
800-631-0010



SIGN WILL BE ON SOUTH SIDE OF BUILDING
SIGN IS GREY AND BLACK PAINTED WOOD
SIGN IS 5' X 24'
"THE OPEN MARKET" LETTERS ARE 18" TALL
"FLEA MARKET ~ ANTIQUES" LETTERS ARE 10" TALL

Wooden Sign Attached to wall
Gray with Black Trim



2133 Washington Street
Vicksburg, MS 39180

SURVEYED DESCRIPTION: BEGINNING at a 2" iron found at the intersection of the East right-of-way of Washington Street and the North right-of-way of Bowman Street; thence along the East right-of-way of said Washington Street, N 18-42-41 E, 172.79 feet; thence N 05-25-35 E, 97.42 feet; thence leaving said right-of-way, S 85-02-08 E, 145.37 feet to a point on the toe of an existing retaining wall; thence along said toe of wall, S 66-38-52 E, 214.42 feet to an existing fence corner; thence along said fence line, N 26-23-03 E, 7.60 feet to an existing fence corner; thence S 68-18-01 E, 66.79 feet to an existing fence corner; thence S 15-58-39 W, 6.91 feet to an existing fence corner; thence continuing along said fence line, S 67-00-29 E 70.62 feet to a 1/2" iron found marking the Southwest Corner of the City of Vicksburg Housing Authority (Urban Court) Tract, as recorded in Deed Book 488 at Page 219 of the Land Records of Warren County, Mississippi, said point also being located along the South line of Lot 5 of the W.S. Lum Survey, as recorded in Deed Book 69 at Page 78 of said Land Records; thence along the South line of said Lot 5, S 67-07-26 E, 228.71 feet to a 1/2" iron found, said point being the Southeast Corner of said Lot 5 and along the West line of Lot 6 of said Lum Survey; thence along the West line of said Lot 6, S 16-10-34 W, 23.00 feet to a 1/2" iron found marking the Southwest Corner of said Lot 6, said point also being along the South line of said Urban Court Tract; thence along the South line of said Urban Court, S 69-43-26 E, 10.22 feet; thence leaving said Urban court south line, S 16-11-43 W, 56.13 feet to a point marking the Southwest Corner of the Sylvester Bass Estate, as recorded in Deed Book 590 at Page 623; thence along the South line of said Bass Tract, S 70-00-17 E, 51.50 feet to a point marking the Northwest Corner of the Ruby Lee Bass Estate, as recorded in Deed Book 356 at Page 116; thence along the West line of said Ruby Bass Tract, S 16-20-07 W, 42.10 feet to a point marking the Northeast Corner of the Annie M & Jimmy C Brown Estate, as recorded in Deed Book 272 at Page 530; thence along the North line of said Brown Tract, N 68-33-17 W, 43.00 feet to the Northwest Corner of said Brown Tract; thence along the West line of said Brown Tract, S 20-08-35 W, 154.99 feet to the Southwest Corner of the Brown Tract, said point also being along the Northern right-of-way of Bowman Street; thence along said right-of-way, N 70-03-51 W, 55.45 feet; thence leaving said right-of-way, along an existing fence line, N 20-08-35 E, 156.19 feet to an existing fence corner, said point being on the South line of Lot 9 of aforementioned Lum Survey; thence continuing along said fence line, along the South line of said Lot 9, N 68-37-41 W, 252.66 feet; thence N 69-00-54 W, 216.90 feet to the West right-of-way of a twenty foot alley, said point also marking the Northeast Corner of Lot 1 of the Buck, Miller and Klein Survey and Addition to the City of Vicksburg, as recorded in Deed Book "GG", Pages 332-333; thence with the East line of said Lot 1 and Lot 2 of the Buck, Miller and Klein Survey, and along the West right-of-way of said alley, S 18-42-41 W, 167.12 feet to a 2" iron found along the Northern right-of-way of said Bowman Street; thence along said right-of-way, N 69-53-37 W, 198.63 feet to the POINT OF BEGINNING, containing 3.1 acres, more or less.



Delta Computer Systems, Inc.

Property Link

WARREN COUNTY, MS

Current Date 5/31/2017

Tax Year 2016

Records Last Updated 5/30/2017

PROPERTY DETAIL

OWNER BLACKBURN JAMES E JR **ACRES** : 3.19
 2135 N FRONTAGE RD **LAND VALUE** : 127600
IMPROVEMENTS : 251250
 VICKSBURG MS 39180 **TOTAL VALUE**: 378850
ASSESSED : 56828

PARCEL 108C 22 1670 006600**ADDRESS** WASHINGTON ST**TAX INFORMATION**

YEAR 2016	TAX DUE	PAID	BALANCE
COUNTY	2616.36	2616.36	0.00
CITY	2038.99	2038.99	0.00
SCHOOL	3063.60	3063.60	0.00
TOTAL	7718.95	7718.95	0.00

LAST PAYMENT DATE 1 / 18 / 2017**MISCELLANEOUS INFORMATION**

EXEMPT CODE		LEGAL ALSO LOTS 1,2,& 14, BUCK
HOMESTEAD CODE None		MILLER, & KLEIN
TAX DISTRICT 0110		LOTS: 7 & 10 PT & LT 9
PPIN 018334		W S LUM
SECTION 22		
TOWNSHIP 16		
RANGE 03		

B 1160 P 5 12/08/1998

Book 1160

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PURCHASE COUNTY TAX SALE FILES**TAX SALES HISTORY, FOR UNPAID TAXES**

<u>Year</u>	<u>Sold To</u>	<u>Redeemed Date/By</u>
NO TAX SALES FOUND		

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