



**RAILROAD SETTLEMENT TO
REGIONAL HUB:
LEGAL PERSPECTIVES ON THE
EVOLUTION OF DOWNTOWN
TUPELO**

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West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 3. Promotion of Trade, Conventions and Tourism

in General

Miss. Code Ann. § 17-3-9

§ 17-3-9. Municipality, convention center; definitions

Currentness

As used in Sections 17-3-9 to [17-3-19](#), unless the text otherwise requires:

(a) “Municipality” means any county within the State of Mississippi which borders upon the Mississippi Gulf Coast and any city, town, supervisor's district, or other political entity created by the state located in whole or in part in any county bordering upon the Mississippi Gulf Coast or any combination of any of the above; any class one county having an area in excess of seven hundred twenty (720) but less than seven hundred twenty-five (725) square miles and having a total assessed valuation in excess of Eighty Million Dollars (\$80,000,000.00), but not more than One Hundred Million dollars (\$100,000,000.00) according to the 1963 tabulation by the state tax commission and having a population according to the 1960 federal census in excess of sixty-five thousand (65,000) but less than seventy-five thousand (75,000), and any city, town, supervisor's district, or other political entity created by the state located in whole or in part therein; and any county wherein there are located two county sites in one supervisor district, said county sites being in different judicial districts, and any city, town, supervisor's district, or other political entity created by the state located in whole or in part therein.

(b) “Convention center” shall include but not be limited to the following described facilities or land and the improvements thereon having the common objective of promoting conventions, tourism and trade within the State of Mississippi such as a coliseum, auditorium, pavilion, galleries, hotels, motels, restaurants, clubs and other facilities of similar nature and character.

Credits

Laws 1970, Ch. 464, § 1, eff. from and after passage (approved April 6, 1970).

[Notes of Decisions \(2\)](#)

Miss. Code Ann. § 17-3-9, MS ST § 17-3-9

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 3. Promotion of Trade, Conventions and Tourism

in General

Miss. Code Ann. § 17-3-11

§ 17-3-11. Acquiring property for convention centers

Currentness

(1) Every municipality is authorized to acquire by any available funds lands, either within or without municipal corporate limits, in fee or a lesser estate for the purpose of establishing thereon a convention center. Any lands previously acquired by a municipality and not needed for any other municipal purpose may also be used for establishing thereon a convention center. Lands may be acquired for the purpose herein authorized by purchase, lease, gift, devise, dedication or any other lawful manner.

(2) A municipality, as it deems proper for the efficient and effective exercise of the powers and for the purposes defined under [Sections 17-3-9 through 17-3-19](#), may either acquire property, real or personal, and may use any municipal property, real or personal, not otherwise required for a municipal purpose, all as hereinafter provided.

(3) The provisions of subsection (5) of this section notwithstanding, every municipality is authorized to plan, establish, develop, construct, enlarge, improve, maintain, equip and operate through the use of land and personal property as herein provided coliseums, amphitheaters, arenas, stadiums, auditoriums, pavilions, galleries or similar facilities to accommodate public meetings, gatherings, assemblies, conventions, or any like public gathering in which persons may lawfully assemble for a common lawful purpose, including but not limited to purposes which are in the nature of social, economic, political, religious, educational, cultural or entertainment and as members of a local, state or national economic, social, political or religious organization, or as members of the general public.

(4) Every municipality is authorized to do and perform all acts and things necessary to accomplish the purposes of [Sections 17-3-9 through 17-3-19](#), and, in addition to the power herein conferred with respect to the facilities authorized to be planned, established, developed, constructed, enlarged, improved, maintained, equipped or operated by the municipality, may convey, grant, bargain, sell, lease and deliver by contract or deed on such terms and conditions as it may deem proper such facilities to others and on such terms and conditions found and determined by the governing authority of the municipality to best promote conventions, tourism and trade the same as the powers herein authorized with respect to lands conveyed or leased to others upon which to operate hotels, motels, restaurants, clubs and other similar facilities and businesses, including, but not limited to, the granting of certain concessions therein or in the vicinity thereof such as advertising, car rental, and what is generally known as short order and/or souvenir concessions.

(5) The power to use real or personal property authorized herein is hereby prohibited with respect to operation, maintenance, and engaging by a municipality in the business of hotels, motels, restaurants, clubs or any other business enterprises of similar nature and character, said uses being hereby expressly provided to be exercised only by private entrepreneurs on lease, grant or other conveyance of land and personal property by the municipality.

(6) It is expressly provided that no municipality shall be authorized to operate a hotel, motel, restaurant, club or any other such facility for lodging, full-course meals, retail sales of goods, wares, merchandise or services, all of which are only authorized with respect to private entrepreneurs upon lands herein authorized to be either acquired or used by the municipality to be made available to such private entrepreneurs by the municipality as herein provided.

Credits

Laws 1970, Ch. 464, § 2, eff. from and after passage (approved April 6, 1970).

Miss. Code Ann. § 17-3-11, MS ST § 17-3-11

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 3. Promotion of Trade, Conventions and Tourism

in General

Miss. Code Ann. § 17-3-13

§ 17-3-13. Municipalities; powers and immunities under Sections 17-3-9 to 17-3-19

Currentness

Any municipality undertaking to avail itself of the power and authority conferred by [Sections 17-3-9](#) through [17-3-19](#) may sue and be sued; may, as hereinabove provided, defray the cost of the exercise of the power and authority conferred hereby with funds available to it as herein provided; may enter into leases or subleases for any period of time, as lessor or lessee or sublessor or sublessee of lands alone, or lands and facilities located thereon, whether the facilities are owned by the owner of the land, a lessee, sublessee or a third party and whether the municipality is a lessor, lessee or owner of the land. Any judgment, ex contractu or ex delicto, awarded against the municipality arising out of the exercise of the powers herein conferred shall be limited in levy and execution thereon to the assets held by the municipality by virtue of the power and authority of [Sections 17-3-9](#) through [17-3-19](#).

Any municipality, as it deems proper for the efficient and effective exercise of the powers authorized under [Sections 17-3-9](#) through [17-3-19](#), may enter into contracts for any period of time, with any person, firm, corporation or other legal entity or governmental agency, either state or federal, and may borrow money when deemed necessary and proper for the efficient and effective exercise of the powers authorized under [Sections 17-3-9](#) through [17-3-19](#), but in so doing shall be prohibited from pledging the full faith and credit of the municipality. However, the revenues derived from the exercise of the powers authorized under [Sections 17-3-9](#) through [17-3-19](#) may be irrevocably pledged for the repayment of any money borrowed pursuant to the provisions hereof.

Credits

Laws 1970, Ch. 464, § 3, eff. from and after passage (approved April 6, 1970).

Miss. Code Ann. § 17-3-13, MS ST § 17-3-13

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West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 3. Promotion of Trade, Conventions and Tourism

in General

Miss. Code Ann. § 17-3-15

§ 17-3-15. Convention center bonds

Currentness

Any municipality is hereby authorized and empowered as it deems proper for the efficient and effective exercise of the powers authorized under [Sections 17-3-9 through 17-3-19](#), to borrow money and to issue revenue bonds therefor solely for the purposes specified in [Sections 17-3-9 through 17-3-19](#) and by the procedure provided in [Sections 21-27-41, 21-27-45, 21-27-47, 21-27-51 and 21-27-53, Mississippi Code of 1972](#), provided further that no bond issued pursuant to [Sections 17-3-9 through 17-3-19](#), shall constitute an indebtedness of a municipality within the meaning of any statutory or charter restriction, limitation or provision as provided in said [Sections 21-27-41 and 21-27-45, Mississippi Code of 1972](#); the bonds may be issued without having been first approved by an election upon the question of the issuance thereof; the bonds shall be sold in such manner and upon such terms as the governing authorities of the municipality shall determine but in no event shall the interest cost to maturity exceed eight per centum (8%) per annum; if serial bonds, such bonds shall mature annually, and the first maturity date thereof shall not be more than five (5) years from the date of such bonds; the bonds shall be exempt from all state, county, municipal and other taxation under the laws of the State of Mississippi with respect to both the principal and interest thereon and shall possess a status identical with bonds authorized by said [Sections 21-27-41 and 21-27-45](#).

Credits

Laws 1970, Ch. 464, § 4, eff. from and after passage (approved April 6, 1970).

Miss. Code Ann. § 17-3-15, MS ST § 17-3-15

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

MANAGEMENT AGREEMENT

THIS AGREEMENT is entered into this date by and between the TUPELO COLISEUM COMMISSION ("TCC"), a duly appointed commission of the City of Tupelo, Mississippi, and TUPELO REDEVELOPMENT AGENCY ("TRA"), the duly established urban renewal agency of the City of Tupelo, Mississippi.

For good and valuable consideration and for the mutual benefit of both parties and the City of Tupelo, the parties hereto do hereby agree as follows:

WHEREAS, TRA is the owner of certain property and facilities located within the City of Tupelo and commonly known as the BancorpSouth Conference Center ("Conference Center"); and

WHEREAS, TCC is the duly authorized operator and manager of certain adjacent facilities known as the BancorpSouth Arena ("Arena"); and

WHEREAS, TRA has had the Conference Center leased to Master Hospitality Development Services, LLC ("Master Hospitality") for the operation and management of the Center since 2004; and

WHEREAS, TRA and Master Hospitality have reached an agreement to terminate the lease of the Conference Center as of January 10, 2013; and

WHEREAS, TCC is an experienced operator of the BancorpSouth Arena, a facility adjacent to the Conference Center containing meeting rooms and operated for special events and is, therefore, a very qualified entity to operate the Conference Center; and

WHEREAS, TRA finds that the operation of the Conference Center by TCC is in the best interests of the parties hereto and the City of Tupelo; and

WHEREAS, TCC is willing to assume the management and operation of the Conference Center under the terms of this agreement.

Therefore, the parties do hereby agree as follows:

From and after January 10, 2013, TCC will assume all management responsibilities for the Conference Center, including but not limited to the day to day operation, management, and upkeep of the facility, establishing operational guidelines and policies for the use of the Conference Center, establishing a marketing and sales operation, and will be fully responsible for the cost of the operation of the facility and the payment of all utilities and maintenance costs of the facility; and

WHEREAS, TRA hereby authorizes full operational control of the Conference Center to TCC; and

WHEREAS, TCC shall be responsible for all of the expenses of said operation and maintenance of the Conference Center, including costs of utilities and insurance; and

WHEREAS, the parties further agree that as compensation for the operation of the facility, TCC shall receive all rents, royalties, advance payments and revenue obtained from any and all third parties who utilize the facilities and that the proceeds of said usage shall go to pay the operational costs of TCC, including but not limited to all personnel costs, costs of repair, maintenance and operation of the facility.

Should the revenue exceed the cost of operation, then eighty percent (80%) of all of the revenue above TCC's costs as set out herein will be paid to TRA and then TRA will transfer those payments to the City of Tupelo to help defray the long-term bonded indebtedness of the City which was incurred in the original purchase of the facility from Master Hospitality. The remaining twenty percent (20%) of the excess profits over cost shall be retained by TCC and placed in a special contingency account for use by TCC to defray any unusual or unexpected cost of replacement of equipment, repairs or unanticipated expenses.

This agreement shall be in full force and effect for an initial term of three (3) years from the date of signing this agreement unless earlier terminated by either party under the terms of this agreement.

This agreement may be renewed for an additional three (3) year term by notification by TCC to TRA within ninety (90) days of the expiration of the initial term of its desire to continue management of the facility and concurrence by the TRA board prior to the expiration of the initial term of this agreement.

It is understood between the parties that it is the responsibility of TCC to adequately staff and equip the facility for the purposes of conferences, meetings, special events, receptions, meals and such other activities as the TCC board in its discretion deem in the best interest of TCC to fully utilize the facility.


This agreement may be terminated by either party for any reason with ninety (90) days written notice to the other party.

The financial records of the operation of the Conference Center shall be available upon request to TRA and shall be subject to the same audit requirements of TCC which are currently in force.


The parties anticipate that to comply with the terms of this agreement, TCC will require additional staff and will have to have an increase in its annual budget as a result of that additional staff. Should TCC's budget not receive approval of the Tupelo City Council for the needed staff position or positions during the term of this agreement, TCC may terminate the agreement upon thirty (30) days' notice to TRA.

WITNESS the signature of the parties, this the 10th day of January, 2013.

TUPELO COLISEUM COMMISSION

By: 
Title: CHAIRMAN TCC

TUPELO REDEVELOPMENT AGENCY

By: 
Title: Chairman, TRA

STATE OF MISSISSIPPI
COUNTY OF LEE

Personally appeared before me, the undersigned authority in and for said county and state, on this the 10th day of January, 2013, within my jurisdiction, the within named Scott Reed, who acknowledged that he/she is Chairman of the **TUPELO COLISEUM COMMISSION**, a body politic and corporate, and that for and on behalf of said Tupelo Coliseum Commission and as its act and deed he signed, executed and delivered the above and foregoing instrument, after first having been duly authorized by said Tupelo Coliseum Commission so to do.

Anita M. Giglio
NOTARY PUBLIC

My Commission Expires:

12-14-2015



STATE OF MISSISSIPPI
COUNTY OF LEE

Personally appeared before me, the undersigned authority in and for said county and state, on this the 8th day of January, 2013, within my jurisdiction, the within named **JOHN OXFORD**, who acknowledged that he is Chairman of the **TUPELO REDEVELOPMENT AGENCY**, a body politic and corporate, and that for and on behalf of said Tupelo Redevelopment Agency and as its act and deed he signed, executed and delivered the above and foregoing instrument, after first having been duly authorized by said Tupelo Redevelopment Agency so to do.

Deborah M. Brangenberg
NOTARY PUBLIC

My Commission Expires:

2-29-2016



West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 3. Promotion of Trade, Conventions and Tourism

in General

Miss. Code Ann. § 17-3-17

§ 17-3-17. Receiving and disbursing funds

Currentness

Any municipality is authorized to accept, receive, receipt for, disburse, and expend federal and state monies and other monies, public or private, made available by grant or loan or both, to accomplish, in whole or in part, any of the purposes of [Sections 17-3-9](#) through [17-3-19](#). All federal monies accepted under this section shall be accepted and expended by the municipality under such terms and conditions as are prescribed by the United States and as are consistent with state law. All state monies accepted under this section shall be accepted and expended by the municipality upon such terms and conditions as are prescribed by the state.

Credits

Laws 1970, Ch. 464, § 5, eff. from and after passage (approved April 6, 1970).

Miss. Code Ann. § 17-3-17, MS ST § 17-3-17

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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House Bill No. 1148

AN ACT TO CREATE AND ESTABLISH THE TUPELO CONVENTION AND VISITORS BUREAU FOR THE PROMOTION OF CONVENTION AND TOURISM IN THE CITY OF TUPELO, MISSISSIPPI; TO PROVIDE FOR A SPECIAL TAX TO BE LEVIED UPON THE GROSS RECEIPTS OF HOTELS AND MOTELS; TO PROVIDE THAT THE TAX BE COLLECTED BY THE STATE TAX COMMISSION; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. As used in this act, the following words shall have the meanings ascribed to them in this section unless otherwise clearly indicated by the context in which they are used:

(a) "Bureau" shall mean the Tupelo Convention and Visitors Bureau.

(b) "Hotel" or "motel" shall mean and include any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where such establishment consists of ten (10) or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

SECTION 2. (1) There is hereby created and established in the City of Tupelo, Mississippi, the Tupelo Convention and Visitors Bureau, whose purpose is the promotion of conventions and tourism in the City of Tupelo.

(2) The bureau shall be domiciled in the City of Tupelo. It shall have the authority to promulgate and enact all rules and

regulations necessary or advantageous to the purpose of the bureau.

SECTION 3. (1) The bureau shall be composed of five (5) members who shall be known as directors. The directors shall serve without compensation and shall serve as follows:

(a) Two (2) hotel/motel members shall be appointed by the Mayor and Board of Aldermen of the City of Tupelo for terms of one (1) and two (2) years, respectively. These directors and their successors shall be appointed by the Mayor and Board of Aldermen of the City of Tupelo from a list of four (4) names submitted by the Tupelo Motel/Hotel Association.

(b) One (1) director shall be appointed at large by the Mayor and Board of Aldermen of the City of Tupelo for a term of two (2) years.

(c) One (1) director shall be appointed by the Board of Directors of the Community Development Foundation for a term of two (2) years.

(d) One (1) director shall be the current director of the Tupelo Convention and Visitors Bureau, who shall serve a term equal to his tenure as director of the bureau. He shall also serve in the capacity as chairman of the directors of the bureau, and his term as chairman shall equal his tenure as the director of the bureau.

All succeeding appointments shall be made for a term of two (2) years from the date of expiration of the initial appointment. Any vacancy which may occur shall be filled in the same manner as the original appointment and shall be made for the unexpired term. Each director shall serve until his successor is appointed and qualified.

(2) Any director may be disqualified and removed from office for either of the following reasons:

(a) Conviction of a felony; or

(b) Failure to attend three (3) consecutive meetings without just cause.

If a director is removed for any of the above reasons, the vacancy shall be filled in the manner prescribed in this section and shall be made for the unexpired term.

(3) Before assuming the duties of office, each appointed director shall take the oath prescribed by law and shall enter into and give bond, to be approved by the Secretary of State of the State of Mississippi, in the sum of Twenty-five Thousand Dollars (\$25,000.00), conditioned upon the faithful performance of his duties. Such bond shall be payable to the State of Mississippi, and in the event of a breach thereof, suit may be brought by the State of Mississippi for the benefit of the bureau. The premiums on such bonds shall be paid from the funds received by the bureau under the provisions of this act.

(4) The bureau shall establish quarters and hold an organizational meeting after the members have been appointed and qualified, as set forth herein, and after they have been given not less than ten (10) days' notice of the time and place of such meeting. The notice shall be given by the City Clerk of the City of Tupelo and shall be sent by registered mail, postage prepaid, directed to each appointed member at his regular address given to the Secretary of State at the time of his qualification and posting bond.

(5) The requirements of subsections (3) and (4) of this section shall be effective within thirty (30) days after appointments are made by the Mayor and Board of Aldermen of the City of Tupelo.

(6) At the meeting required by subsection (4) of this section, a quorum shall consist of three (3) members of the bureau

and a majority of those members attending shall elect a vice chairman and secretary, both of whom shall be members of the bureau, and shall adopt such rules and regulations as may govern the time and place for holding subsequent meetings, regular and special, and other rules and regulations not inconsistent with the provisions of this act.

SECTION 4. The bureau shall have jurisdiction and authority over all matters relating to the establishment, promotion and development of tourism and conventions and related matters within the City of Tupelo, Mississippi.

The bureau is authorized to contract for the furnishing, equipping and operation of any and all facilities necessary or useful in the promotion of tourism and conventions; to lease or rent such facilities; and to receive and expend, subject to the provisions of this act, revenues from any source, subject to the approval of the Mayor and Board of Aldermen of the City of Tupelo, Mississippi.

SECTION 5. (1) For the purpose of providing funds for the promotion of tourism and conventions and the economic development of the City of Tupelo, there is hereby levied, assessed and shall be collected from every person engaging in or doing business in the City of Tupelo, Mississippi, as specified herein, a tax which may be cited as a "convention and tourism promotion tax," which shall be in addition to all other taxes now imposed, as hereinafter provided.

(2) The funds derived from this tax will be supplemental to the funding received from the City of Tupelo, Mississippi, in the form of bureau staffing, office facilities and operational overhead.

(3) Such tax shall be in an amount not to exceed two percent (2%) of the gross income of hotels and motels.

(4) Persons liable for the tax imposed herein shall add the amount of tax to the sales price or gross income, and in addition thereto shall collect, insofar as practicable, the amount of the tax due by him from the person receiving the services or goods at the time of payment therefor.

(5) Such tax shall be collected by and paid to the State Tax Commission on a form prescribed by the State Tax Commission, in the same manner that state sales taxes are computed, collected and paid; and the full enforcement provisions of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as necessary to the implementation and administration of this act.

(6) The proceeds of such tax shall be paid to the City of Tupelo, Mississippi, on or before the fifteenth day of the month following the month in which they were collected.

(7) The proceeds of the tax shall not be considered by the City of Tupelo, Mississippi, as general fund revenues, but shall be dedicated solely for the purpose of carrying out programs and activities which are designated by the bureau and which are designed to attract conventions and tourists into the City of Tupelo.

SECTION 6. Before the taxes authorized by this act shall be imposed, the board of aldermen shall adopt a resolution declaring its intention to levy the tax, setting forth the amount of such tax and establishing the date on which this tax initially shall be levied and collected. This date shall be not less than the first day of the second month from the date of adoption of the resolution.

The resolution shall be published in a local newspaper at least twice during the period from the adoption of the resolution to the effective date of the taxation prescribed in this act, with the last publication being made no later than ten (10) days prior to the effective date of such taxation.

SECTION 7. Before the expenditure of funds herein prescribed, a budget reflecting the anticipated receipts and expenditures for such purposes as promotion, advertising and operation, shall be approved by the mayor and board of aldermen. The first budget of receipts and expenditures shall cover the period beginning with the effective date of the tax and ending with the end of the city's fiscal year, and thereafter, the budget shall be on the same fiscal basis as the budget of the City of Tupelo.

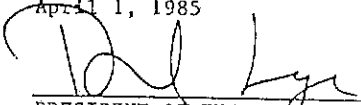
SECTION 8. Accounting for receipts and expenditures of the funds herein described shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the City of Tupelo. The records reflecting the receipts and expenditures of the funds prescribed herein shall be audited annually by an independent certified public accountant, and the accountant shall make a written report of his audit to the Mayor and Board of Aldermen of the City of Tupelo, the Director of Finance of the City of Tupelo and to the bureau. Such audit shall be made and completed as soon as practicable after the close of the fiscal year, and the expenses of such audit may be paid from the funds derived pursuant to Section 5 of this act.

SECTION 9. This act shall take effect and be in force from and after its passage and shall stand repealed five (5) years from the date of its passage.

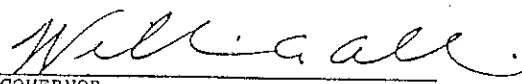
PASSED BY THE HOUSE OF REPRESENTATIVES
March 30, 1985


SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
April 1, 1985


PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR
April 17, 1985


GOVERNOR

Chapter No. 884
S04.S90H1374.APS
JTF

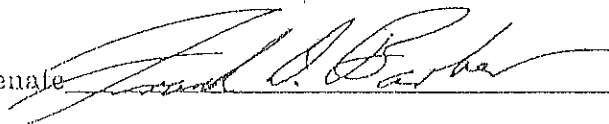
AGENDA II 14

March 1990

30144
CUB
19

SENATE BILL NO. 3088

Originated in Senate



Secretary

SENATE BILL NO. 3088

AN ACT TO AMEND CHAPTER 880, LOCAL AND PRIVATE LAWS OF 1985, TO EXPAND THE MEMBERSHIP OF THE TUPELO CONVENTION AND VISITORS BUREAU TO INCLUDE TWO MEMBERS REPRESENTING RESTAURANTS; TO PROVIDE THAT THE CONVENTION AND TOURISM PROMOTION TAX IN THE CITY OF TUPELO SHALL BE LEVIED ON THE GROSS INCOME OF RESTAURANTS AS WELL AS HOTELS AND MOTELS; TO AUTHORIZE THE BUREAU TO CONSTRUCT FACILITIES NECESSARY OR USEFUL TO PROMOTE TOURISM AND CONVENTIONS; TO ELIMINATE THE REPEALER ON THE BUREAU AND ON THE TOURISM PROMOTION TAX; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Chapter 880, Local and Private Laws of 1985, is amended as follows:

Section 1. As used in this act, the following words shall have the meanings ascribed to them in this section unless otherwise clearly indicated by the context in which they are used:

(a) "Bureau" shall mean the Tupelo Convention and Visitors Bureau.

(b) "Hotel" or "motel" shall mean and include any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where such establishment consists of ten (10) or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

(c) "Restaurant" shall mean and include all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not.

"Restaurant" as defined herein does not include any school, hospital, convalescent or nursing home or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors and their families.

Section 2. (1) There is hereby created and established in the City of Tupelo, Mississippi, the Tupelo Convention and Visitors Bureau, whose purpose is the promotion of conventions and tourism in the City of Tupelo.

(2) The bureau shall be domiciled in the City of Tupelo. It shall have the authority to promulgate and enact all rules and regulations necessary or advantageous to the purpose of the bureau.

Section 3. (1) The bureau shall be composed of seven (7) members who shall be known as directors. The directors shall serve without compensation and shall serve as follows:

(a) Two (2) hotel/motel members shall be appointed by the Mayor and Board of Aldermen of the City of Tupelo for terms of one (1) and two (2) years, respectively. These directors and their successors shall be appointed by the Mayor and Board of Aldermen of the City of Tupelo from a list of four (4) names submitted by the Tupelo Motel/Hotel Association.

(b) One (1) director shall be appointed at large by the Mayor and Board of Aldermen of the City of Tupelo for a term of two (2) years.

(c) One (1) director shall be appointed by the Board of Directors of the Community Development Foundation for a term of two (2) years.

(d) One (1) director shall be the current director of the Tupelo Convention and Visitors Bureau, who shall serve a term

equal to his tenure as director of the bureau. He shall also serve in the capacity as chairman of the directors of the bureau, and his term as chairman shall equal his tenure as the director of the bureau.

(e) From and after the effective date of Senate Bill No. 3088, 1990 Regular Session, two (2) restaurant members shall be appointed by the Mayor and Board of Aldermen of the City of Tupelo for terms of one (1) and two (2) years, respectively. These directors and their successors shall be appointed from a list of four (4) names submitted by the Tupelo Restaurant Owners.

All succeeding appointments shall be made for a term of two (2) years from the date of expiration of the initial appointment. Any vacancy which may occur shall be filled in the same manner as the original appointment and shall be made for the unexpired term. Each director shall serve until his successor is appointed and qualified.

(2) Any director may be disqualified and removed from office for either of the following reasons:

- (a) Conviction of a felony; or
- (b) Failure to attend three (3) consecutive meetings without just cause.

If a director is removed for any of the above reasons, the vacancy shall be filled in the manner prescribed in this section and shall be made for the unexpired term.

(3) Before assuming the duties of office, each appointed director shall take the oath prescribed by law and shall enter into and give bond, to be approved by the Secretary of State of the State of Mississippi, in the sum of Twenty-five Thousand Dollars (\$25,000.00), conditioned upon the faithful performance of

his duties. Such bond shall be payable to the State of Mississippi, and in the event of a breach thereof, suit may be brought by the State of Mississippi for the benefit of the bureau. The premiums on such bonds shall be paid from the funds received by the bureau under the provisions of this act.

(4) A quorum shall consist of four (4) members of the bureau. The bureau shall elect a vice-chairman and secretary, both of whom shall be members of the bureau, and shall adopt such rules and regulations as may govern the time and place for holding meetings, regular and special, and other rules and regulations not inconsistent with the provisions of this act.

Section 4. The bureau shall have jurisdiction and authority over all matters relating to the establishment, promotion and development of tourism and conventions and related matters within the City of Tupelo, Mississippi.

The bureau is authorized to contract for the construction, furnishing, equipping and operation of any and all facilities necessary or useful in the promotion of tourism and conventions; to lease or rent such facilities; and to receive and expend, subject to the provisions of this act, revenues from any source, subject to the approval of the Mayor and Board of Aldermen of the City of Tupelo, Mississippi.

Section 5. (1) For the purpose of providing funds for the promotion of tourism and conventions and the economic development of the City of Tupelo, there is hereby levied, assessed and shall be collected from every person engaging in or doing business in the City of Tupelo, Mississippi, as specified herein, a tax which may be cited as a "convention and tourism promotion tax," which shall be in addition to all other taxes now imposed, as hereinafter provided.


(2) The funds derived from this tax will be supplemental to the funding received from the City of Tupelo, Mississippi, in the form of bureau staffing, office facilities and operational overhead.

(3) Such tax shall be in an amount not to exceed two percent (2%) of the gross income of hotels and motels, and not to exceed two percent (2%) of the gross income of restaurants.

(4) Persons liable for the tax imposed herein shall add the amount of tax to the sales price or gross income, and in addition thereto shall collect, insofar as practicable, the amount of the tax due by him from the person receiving the services or goods at the time of payment therefor.

(5) Such tax shall be collected by and paid to the State Tax Commission on a form prescribed by the State Tax Commission, in the same manner that state sales taxes are computed, collected and paid; and the full enforcement provisions of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as necessary to the implementation and administration of this act.

(6) The proceeds of such tax shall be paid to the City of Tupelo, Mississippi, on or before the fifteenth day of the month following the month in which they were collected.

 (7) The proceeds of the tax shall not be considered by the City of Tupelo, Mississippi, as general fund revenues, but shall be dedicated solely for the purpose of carrying out programs and activities which are designated by the bureau and which are designed to attract conventions and tourists into the City of Tupelo.

Section 6. Before the taxes authorized by this act shall be imposed, the board of aldermen shall adopt a resolution declaring its intention to levy the tax, setting forth the amount of such

tax and establishing the date on which this tax initially shall be levied and collected. This date shall be not less than the first day of the second month from the date of adoption of the resolution.

The resolution shall be published in a local newspaper at least twice during the period from the adoption of the resolution to the effective date of the taxation prescribed in this act, with the last publication being made no later than ten (10) days prior to the effective date of such taxation.

If, within the time of giving notice, twenty percent (20%) or fifteen hundred (1500), whichever is less, of the qualified electors of the City of Tupelo shall file a written petition against the levy of such tax on the gross income of restaurants, then such tax shall not be levied unless authorized by a majority of the qualified electors of the city voting at an election to be called and held for that purpose.

Section 7. Before the expenditure of funds herein prescribed, a budget reflecting the anticipated receipts and expenditures for such purposes as promotion, advertising and operation, shall be approved by the mayor and board of aldermen. The first budget of receipts and expenditures shall cover the period beginning with the effective date of the tax and ending with the end of the city's fiscal year, and thereafter, the budget shall be on the same fiscal basis as the budget of the City of Tupelo.

Section 8. Accounting for receipts and expenditures of the funds herein described shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the City of Tupelo. The records reflecting the receipts and expenditures of the funds prescribed herein shall be

audited annually by an independent certified public accountant, and the accountant shall make a written report of his audit to the Mayor and Board of Aldermen of the City of Tupelo, the Director of Finance of the City of Tupelo and to the bureau. Such audit shall be made and completed as soon as practicable after the close of the fiscal year, and the expenses of such audit may be paid from the funds derived pursuant to Section 5 of this act.

Section 9. This act shall take effect and be in force from and after its passage.

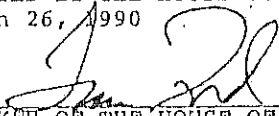
SECTION 2. This act shall take effect and be in force from and after its passage.

ADOPTED BY THE SENATE
March 23, 1990



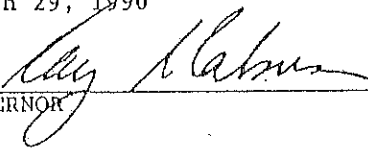
PRESIDENT OF THE SENATE

ADOPTED BY THE HOUSE OF REPRESENTATIVES
March 26, 1990

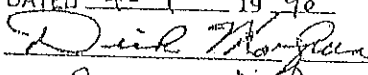


SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR
March 29, 1990



GOVERNOR

STATE OF MISSISSIPPI
I hereby certify that this is a true and complete copy of the <u>2</u> page document on file in this office.
DATED <u>4-9</u> 19 <u>90</u>

BY: <u>Fannie Hardin</u>
This Certification Stamp Replaces Our Previous Certification System.

West's Annotated Mississippi Code
Title 21. Municipalities
Chapter 33. Taxation and Finance
Article 5. Bonds

Miss. Code Ann. § 21-33-301

§ 21-33-301. Authorized purposes

Currentness

The governing authorities of any municipality are authorized to issue negotiable bonds of the municipality to raise money for the following purposes:

- (a) Erecting municipal buildings, armories, auditoriums, community centers, gymnasiums and athletic stadiums, preparing and equipping athletic fields, and purchasing buildings or land therefor, and for repairing, improving, adorning and equipping the same, and for erecting, equipping and furnishing of buildings to be used as a municipal or civic arts center;
- (b) Erecting or purchasing waterworks, gas, electric and other public utility plants or distribution systems or franchises, and repairing, improving and extending the same;
- (c) Purchasing or constructing, repairing, improving and equipping buildings for public libraries and for purchasing land, equipment and books therefor, whether the title to same be vested in the municipality issuing such bonds or in some subdivision of the state government other than the municipality, or jointly in such municipality and other such subdivision;
- (d) Establishing sanitary, storm, drainage or sewerage systems, and repairing, improving and extending the same;
- (e) Protecting a municipality, its streets and sidewalks from overflow, caving banks and other like dangers;
- (f) Constructing, improving or paving streets, sidewalks, driveways, parkways, walkways or public parking facilities, and purchasing land therefor;
- (g) Purchasing land for parks, cemeteries and public playgrounds, and improving, equipping and adorning the same, including the constructing, repairing and equipping of swimming pools and other recreational facilities;
- (h) Constructing bridges and culverts;
- (i) Constructing, repairing and improving wharves, docks, harbors and appurtenant facilities, and purchasing land therefor;

- (j) Constructing, repairing and improving public slaughterhouses, markets, pest houses, workhouses, hospitals, houses of correction, reformatories and jails in the corporate limits, or within three (3) miles of the corporate limits, and purchasing land therefor;
- (k) Altering or changing the channels of streams and water courses to control, deflect or guide the current thereof;
- (l) Purchasing fire-fighting equipment and apparatus, and providing housing for same, and purchasing land therefor;
- (m) Purchasing or renting voting machines and any other election equipment needed in elections held in the municipality;
- (n) Assisting the Board of Trustees of State Institutions of Higher Learning, the Bureau of Building, Grounds and Real Property Management of the Governor's Office of General Services, or any other state agency in acquiring a site for, constructing suitable buildings and runways and equipping an airport for the university or other state-supported four-year college, now or hereafter in existence, in or near which the municipality is located, within not more than ten (10) miles of the municipality;
- (o) Acquiring and improving existing mass transit system; however, no municipal governing authorities shall authorize any bonds to be issued for the acquiring and improving of an existing mass transit system unless an election be conducted in said municipality in the same manner provided for general and special elections, and a majority of the qualified electors of the municipality participating in said election approve the bond issuance for the acquiring and improving of an existing mass transit system;
- (p) Purchasing machinery and equipment which have an expected useful life in excess of ten (10) years. The life of such bonds shall not exceed the expected useful life of such machinery and equipment. Machinery and equipment shall not include any motor vehicle weighing less than twelve thousand (12,000) pounds;
- (q) A project for which a certificate of public convenience and necessity has been obtained by the municipality pursuant to the Regional Economic Development Act.

Credits

Laws 1930, Ch. 79, § 1; Laws 1950, Ch. 493, § 1; Laws 1954, Ch. 360, § 28; Laws 1957, 1st Ex. Sess., Ch. 13, § 6; Laws 1966, Ch. 598, § 1; Laws 1971, Ch. 400, § 1; Laws 1973, Ch. 424, § 1; Laws 1979, Ch. 464, § 1; Laws 1987, Ch. 360, § 1, eff. from and after passage (approved March 18, 1987). Amended by [Laws 2000, 2nd Ex. Sess., Ch. 1, § 47](#), eff. from and after passage (approved August 30, 2000).

Notes of Decisions (71)

Miss. Code Ann. § 21-33-301, MS ST § 21-33-301

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code

Title 21. Municipalities

Chapter 37. Streets, Parks and Other Public Property

Miss. Code Ann. § 21-37-27

§ 21-37-27. Bonds or notes for parking facilities

[Currentness](#)

For the purpose of securing funds to carry out [Section 21-37-23](#), the governing authorities of such municipality are hereby authorized and empowered, in their discretion, to issue bonds or negotiable notes for the purpose of acquiring land and property for a municipal parking facility, and also for owning, erecting, building, establishing, operating and maintaining such facility, and to remodel or repair the same. Such bonds or notes shall be issued in an amount not to exceed the limitation now or hereafter imposed by law, and shall be issued in all respects, including interest rate, maturities and other details, as is now or may hereafter be provided by general law regulating the issuance of bonds or notes by corporate authorities of such municipality.

Credits

Laws 1946, Ch. 414, § 4; Laws 1950, Ch. 491, § 169; Laws 1956, Ch. 399, § 1; Laws 1958, Ch. 515, § 1, eff. from and after passage (approved March 20, 1958).

[Notes of Decisions \(1\)](#)

Miss. Code Ann. § 21-37-27, MS ST § 21-37-27

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City of Tupelo -Museum Urban Renewal Bond Refunding - Final Numbers

Draft 1/17/19

Refunding Bond Issue

Dated Date 6/21/2011
 Delivery Date 6/21/2011
 Next Interest Date 1/1/2012

Pmt Date	\$5,635,000.00	Series 1999 Outstanding Bond Balance		
	\$2,370,000.00	Museum Portion of Outstanding Bonds		
	Due 7/1 Principal	Average Coupon Rate	Interest	Total P&I
2012	135,000.00	6.770%	160,469.00	295,469.00
2013	145,000.00	6.770%	151,309.50	296,309.50
2014	155,000.00	6.770%	141,493.00	296,493.00
2015	165,000.00	6.770%	130,999.50	295,999.50
2016	175,000.00	6.770%	119,829.00	294,829.00
2017	185,000.00	6.770%	107,981.50	292,981.50
2018	200,000.00	6.770%	95,457.00	295,457.00
2019	210,000.00	6.770%	81,917.00	291,917.00
2020	225,000.00	6.770%	67,700.00	292,700.00
2021	240,000.00	6.770%	52,467.50	292,467.50
2022	260,000.00	6.770%	36,219.50	296,219.50
2023	275,000.00	6.770%	18,617.50	293,617.50
Subtotal	2,370,000.00		1,164,460.00	3,534,460.00
		Deferred Pmts		
2024		06/01/02	110,012.50	110,012.50
2025		12/01/02	110,012.50	110,012.50
Total	2,370,000.00		1,384,485.00	3,754,485.00

Bond Years 17,200.00
 Average Life 7.26
 Average Coupon 6.770%

Savings Projections as of 6/9/11 (9:59AM)

	\$5,820,000.00 Series 2011 Refunding Bond Issue				Annual Savings (Loss)
	\$2,450,000.00 Museum Portion of Refunding Bonds				
Pmt Date	Due 7/1 Principal	Average Coupon Rate	Interest	Total P&I	
2012	165,000.00	3.626%	91,304.69	256,304.69	39,164.31
2013	175,000.00	3.626%	82,854.10	257,854.10	38,455.40
2014	180,000.00	3.626%	76,508.60	256,508.60	39,984.40
2015	185,000.00	3.626%	69,981.80	254,981.80	41,017.70
2016	190,000.00	3.626%	63,273.70	253,273.70	41,555.30
2017	200,000.00	3.626%	56,384.30	256,384.30	36,597.20
2018	210,000.00	3.626%	49,132.30	259,132.30	36,324.70
2019	210,000.00	3.626%	41,517.70	251,517.70	40,399.30
2020	220,000.00	3.626%	33,903.10	253,903.10	38,796.90
2021	230,000.00	3.626%	25,925.90	255,925.90	36,541.60
2022	240,000.00	3.626%	17,586.10	257,586.10	38,633.40
2023	245,000.00	3.626%	8,883.70	253,883.70	39,733.80
	2,450,000.00		617,255.99	3,067,255.99	467,204.01
		Deferred Pmts			
2024		06/01/02	110,012.50	110,012.50	
2025		12/01/02	110,012.50	110,012.50	
	2,450,000.00		837,280.99	3,287,280.99	

Bond Years 17,023.06
 Average Life 6.948
 Average Coupon 3.626%

Net Present Savings 15.33%

SERIES 2011 MUSEUM REFUNDING & RENTAL PAYMENT SCHEDULE

Draft 1/17/2019

Bond Issue Due Date	Principal	Interest	Total Principal & Interest	Outstanding Bonds 9/30	Rental Due Date	Rental Payment	Fiscal Year Payment
07/01/11				2,450,000.00			
01/01/12		45,652.35			12/05/11	45,652.35	
07/01/12	165,000.00	45,652.35	256,304.69	2,285,000.00	06/05/12	210,652.35	256,304.69
01/01/13		41,427.05			12/05/12	41,427.05	
07/01/13	175,000.00	41,427.05	257,854.10	2,110,000.00	06/05/13	216,427.05	257,854.10
01/01/14		38,254.30			12/05/13	38,254.30	
07/01/14	180,000.00	38,254.30	256,508.60	1,930,000.00	06/05/14	218,254.30	256,508.60
01/01/15		34,990.90			12/05/14	34,990.90	
07/01/15	185,000.00	34,990.90	254,981.80	1,745,000.00	06/05/15	219,990.90	254,981.80
01/01/16		31,636.85			12/05/15	31,636.85	
07/01/16	190,000.00	31,636.85	253,273.70	1,555,000.00	06/05/16	221,636.85	253,273.70
01/01/17		28,192.15			12/05/16	28,192.15	
07/01/17	200,000.00	28,192.15	256,384.30	1,355,000.00	06/05/17	228,192.15	256,384.30
01/01/18		24,566.15			12/05/17	24,566.15	
07/01/18	210,000.00	24,566.15	259,132.30	1,145,000.00	06/05/18	234,566.15	259,132.30
01/01/19		20,758.85			12/05/18	20,758.85	
07/01/19	210,000.00	20,758.85	251,517.70	935,000.00	06/05/19	230,758.85	251,517.70
01/01/20		16,951.55			12/05/19	16,951.55	
07/01/20	220,000.00	16,951.55	253,903.10	715,000.00	06/05/20	236,951.55	253,903.10
01/01/21		12,962.95			12/05/20	12,962.95	
07/01/21	230,000.00	12,962.95	255,925.90	485,000.00	06/05/21	242,962.95	255,925.90
01/01/22		8,793.05			12/05/21	8,793.05	
07/01/22	240,000.00	8,793.05	257,586.10	245,000.00	06/05/22	248,793.05	257,586.10
01/01/23		4,441.85			12/05/22	4,441.85	
07/01/23	245,000.00	4,441.85	253,883.70	0.00	06/05/23	249,441.85	253,883.70
Totals	2,450,000.00	617,255.99	3,067,255.99		Totals	3,067,255.99	3,067,255.99
06/05/24		110,012.50	110,012.50		06/05/24	110,012.50	110,012.50
06/05/25		110,012.50	110,012.50		06/05/25	110,012.50	110,012.50
Grand Total	2,450,000.00	837,280.99	3,287,280.99	-	Grand Total	3,287,280.99	3,287,280.99

West's Annotated Mississippi Code

Title 21. Municipalities

Chapter 37. Streets, Parks and Other Public Property

Miss. Code Ann. § 21-37-47

§ 21-37-47. Eminent domain

Currentness

The governing authorities of municipalities, and any commission created under legislative act and operating as an agency of any municipality, where necessary or incidental to the functions and purposes of the commission as set out in the legislative act providing for such commission, shall have the power to exercise the right of eminent domain for the following purposes:

1. the laying out of streets, avenues and alleys:
2. the straightening and widening of streets, or changing the grade thereof;
3. the constructing or repairing of sidewalks, sewers, and other improvements;
4. the securing of land for parks, cemeteries, schoolhouses, fire departments, market houses, and for the constructing of any public building;
5. the laying out, constructing, erecting or perfecting of levees, or a system of levees, for the protection of such municipality or any part thereof, or for the protection of any public work or building, and for the constructing or perfecting of its drainage system;
6. the establishing, altering and changing of the channel of streams or water courses or ditches, and the acquiring of land to bridge the same;
7. and in any other case where the land is to be used for public purposes.

Such governing authorities or commission may exercise the right without, as well as within, the corporate limits of the municipality, and this right may be exercised by any municipality or any such commission aforesaid.

Moreover, any municipality in the state may, in the furtherance of any national defense project, within or without its corporate limits but located within ten miles of the corporate limits of such municipality, purchase or acquire lands connected with such project and in so doing exercise the right of eminent domain, if necessary.

Credits

Laws 1942, Ch. 171, § 2; Laws 1950, Ch. 491, § 128; Laws 1958, Ch. 523, § 1, eff. from and after passage (approved May 6, 1958).

[Notes of Decisions \(24\)](#)

Miss. Code Ann. § 21-37-47, MS ST § 21-37-47

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code
The Constitution of the State of Mississippi
Article 3. Bill of Rights

MS Const. Art. 3, § 17A

Section 17A. Taking private property by eminent **domain**; transfer to others prohibited for ten years; exceptions

Currentness

No property acquired by the exercise of the power of eminent **domain** under the laws of the State of Mississippi shall, for a period of ten years after its acquisition, be transferred or any interest therein transferred to any person, non-governmental entity, public-private partnership, corporation, or other business entity with the following exceptions:

- (1) The above provisions shall not apply to drainage and levee facilities and usage, roads and bridges for public conveyance, flood control projects with a levee component, seawalls, dams, toll roads, public airports, public ports, public harbors, public wayports, common carriers or facilities for public utilities and other entities used in the generation, transmission, storage or distribution of telephone, telecommunication, gas, carbon dioxide, electricity, water, sewer, natural gas, liquid hydrocarbons or other utility products.
- (2) The above provisions shall not apply where the use of eminent **domain** (a) removes a public nuisance; (b) removes a structure that is beyond repair or unfit for human habitation or use; (c) is used to acquire abandoned property; or (d) eliminates a direct threat to public health or safety caused by the property in its current condition.

MS Const. Art. 3, § 17A, MS CONST Art. 3, § 17A

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West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 2. Building Codes

Miss. Code Ann. § 17-2-1

§ 17-2-1. Residential and building codes; emergency enforcement in certain counties; minimum codes

Currentness

(1) The counties of Jackson, Harrison, Hancock, Stone and Pearl River, including all municipalities therein, shall enforce, on an emergency basis, all the wind and flood mitigation requirements prescribed by the 2003 International Residential Code and the 2003 International Building Code, as supplemented.

(2) Except as otherwise provided in subsection (4) of this section, emergency wind and flood building requirements imposed in this section shall remain in force until the county board of supervisors or municipal governing authorities, as the case may be, adopts as minimum mandatory codes the latest editions of the codes described in subsection (3)(a) of this section. Except as otherwise provided in subsection (4) of this section, the wind and flood mitigation requirements imposed by this section shall be enforced by the county board of supervisors or municipal governing authorities, as the case may be.

(3)(a) A county board of supervisors or municipal governing authorities, as the case may be, described in subsection (1) of this section shall adopt as minimum codes the latest editions of the following:

(i) International Building Code and the standards referenced in that code for regulation of construction within these counties. The appendices of that code may be adopted as needed, but the specific appendix or appendices must be referenced by name or letter designation at the time of adoption.

(ii) International Residential Code (IRC) and the standards referenced in that code are included for regulation of construction within these counties. The appendices of that code may be adopted as needed, but the specific appendix or appendices must be referenced by name or letter designation at the time of adoption, with the exception of Appendix J, Existing Buildings and Structures, which is hereby adopted by this reference.

(b) In addition to any other codes required under this section, a county board of supervisors or municipal governing authorities, as the case may be, described in subsection (1) of this section may adopt the latest editions of any of the following:

(i) Codes established by the Mississippi Building Code Council.

(ii) Other codes addressing matters such as electrical, plumbing, mechanical, fire and fuel gas.

(4) The provisions of this section shall go into effect thirty (30) days from April 14, 2006. However, within sixty (60) days after the provisions of this section go into effect, the board of supervisors of a county and/or the governing authorities of any

municipality within a county, upon resolution duly adopted and entered upon its minutes, may choose not to be subject to the code requirements imposed under this section.

Credits

Added by [Laws 2006, Ch. 541, § 1](#), eff. from and after passage (approved April 14, 2006).

[Notes of Decisions \(4\)](#)

Miss. Code Ann. § 17-2-1, MS ST § 17-2-1

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 1. Zoning, Planning and Subdivision Regulation (Refs & Annos)

General Provisions

Miss. Code Ann. § 17-1-3

§ 17-1-3. General powers of governing authority

Effective: February 2, 2022

[Currentness](#)

(1) Except as otherwise provided in [Section 17-1-21\(2\)](#) and in Article VII of the Chickasaw Trail Economic Development Compact described in [Section 57-36-1](#), for the purpose of promoting health, safety, morals, or the general welfare of the community, the governing authority of any municipality, and, with respect to the unincorporated part of any county, the governing authority of any county, in its discretion, are empowered to regulate the height, number of stories and size of building and other structures, the percentage of lot that may be occupied, the size of the yards, courts and other open spaces, the density of population, and the location and use of buildings, structures and land for trade, industry, residence or other purposes, but no permits shall be required with reference to land used for agricultural purposes, including forestry activities as defined in [Section 95-3-29\(2\)\(b\)](#), or for the erection, maintenance, repair or extension of farm buildings or farm structures, including forestry buildings and structures, outside the corporate limits of municipalities. The governing authority of each county and municipality may create playgrounds and public parks, and for these purposes, each of such governing authorities shall possess the power, where requisite, of eminent domain and the right to apply public money thereto, and may issue bonds therefor as otherwise permitted by law.

(2) Local land use regulation ordinances involving the placement, screening, or height of amateur radio antenna structures must reasonably accommodate amateur communications and must constitute the minimum practicable regulation to accomplish local authorities' legitimate purposes of addressing health, safety, welfare and aesthetic considerations. Judgments as to the types of reasonable accommodation to be made and the minimum practicable regulation necessary to address these purposes will be determined by local governing authorities within the parameters of the law. This legislation supports the amateur radio service in preparing for and providing emergency communications for the State of Mississippi and local emergency management agencies.

Credits

Laws 1938, Ch. 333, § 1; Laws 1946, Ch. 292, § 1; Laws 1956, Ch. 197, §§ 1 to 6; Laws 1958, Ch. 520, § 1; Laws 1958, Ch. 532, § 1; Laws 1960, Ch. 402, § 1; [Laws 1994, Ch. 647, § 1](#); [Laws 1998, Ch. 553, § 3](#), eff. July 1, 1998. Amended by [Laws 2006, Ch. 340, § 2](#), eff. from and after passage (approved March 13, 2006); [Laws 2018, Ch. 377 \(H.B. No. 1122\), § 2](#), eff. from and after passage (approved March 16, 2018). Brought forward by [Laws 2022, Ch. 303 \(S.B. No. 2095\), § 36](#), eff. from and after passage (approved Feb. 2, 2022).

[Notes of Decisions \(261\)](#)

Miss. Code Ann. § 17-1-3, MS ST § 17-1-3

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code
Title 21. Municipalities
Chapter 19. Health, Safety, and Welfare

Miss. Code Ann. § 21-19-44

§ 21-19-44. Economic development organizations; funding

[Currentness](#)

The municipal governing authorities of any municipality shall have the power and authority, in their discretion, to execute contracts and agreements with, and to appropriate, contribute and donate to, or expend budgeted funds for, local economic development organizations and designated Main Street programs.

Credits

Added by [Laws 1999, Ch. 340, § 1, eff. July 1, 1999](#).

[Notes of Decisions \(13\)](#)

Miss. Code Ann. § 21-19-44, MS ST § 21-19-44

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code
Title 21. Municipalities
Chapter 19. Health, Safety, and Welfare

Miss. Code Ann. § 21-19-44.1

§ 21-19-44.1. Economic development programs; funding

[Currentness](#)

The governing authorities of any municipality in this state are authorized, in their discretion, to contribute, donate or appropriate annually out of any money in the treasury of the municipality, to the municipality's nonprofit corporation known as Main Street Project, Incorporated, for any economic development program or endeavor of the corporation, for the development of the municipality's central business district or for any lawful purpose of the municipality. Further, the governing authorities are authorized, in their discretion, to execute contracts and agreements and to expend municipal funds in support of any project sponsored by the corporation, the municipality or any other nonprofit corporation engaged in local economic development.

Credits

Added by [Laws 1999, Ch. 322, § 1](#), eff. from and after passage (approved March 11, 1999).

[Notes of Decisions \(12\)](#)

Miss. Code Ann. § 21-19-44.1, MS ST § 21-19-44.1

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West's Annotated Mississippi Code
Title 21. Municipalities
Chapter 19. Health, Safety, and Welfare

Miss. Code Ann. § 21-19-69

§ 21-19-69. Donations to support certified farmers' markets

[Currentness](#)

The governing authorities of any municipality of this state, in their discretion, may donate annually out of any money in the municipal treasury, such sums as deemed advisable to support any farmers' market that is certified by the Mississippi Department of Agriculture and Commerce and operating within the municipality, not to exceed the amount that would be generated from the levy of a one-fourth ($\frac{1}{4}$) mill ad valorem tax upon all taxable property in the municipality.

Credits

Added by [Laws 2012, Ch. 467, § 1, eff. July 1, 2012](#). Brought forward by [Laws 2013, Ch. 396 \(H.B. No. 1515\), § 4, eff. July 1, 2013](#).

Miss. Code Ann. § 21-19-69, MS ST § 21-19-69

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 21. Finance and Taxation

Article 1. Exemptions

Miss. Code Ann. § 17-21-5

§ 17-21-5. Municipal ad valorem tax; immunity

Effective: July 1, 2018

[Currentness](#)

(1) The governing authorities of any municipality of this state may, 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 central business district or historic preservation district or on a historic landmark site, as determined by the municipality, but only in the event such structures shall have been constructed, renovated or improved pursuant to the requirements of an approved project 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. 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 central business district or for the promotion of historic preservation.

(2) The governing authorities of any municipality of this state with a population of twenty thousand (20,000) or more according to the latest federal decennial census, may, 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 structures 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.

Credits

Laws 1981, Ch. 512, § 1; Laws 1988, Ch. 454, § 1; Laws 1989, Ch. 461, § 1; [Laws 1996, Ch. 522, § 1, eff. July 1, 1996](#). Amended by [Laws 2018, Ch. 436 \(H.B. No. 1217\), § 1, eff. July 1, 2018](#).

[Notes of Decisions \(13\)](#)

Miss. Code Ann. § 17-21-5, MS ST § 17-21-5

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 21. Finance and Taxation

Article 1. Exemptions

Miss. Code Ann. § 17-21-7

§ 17-21-7. County ad valorem tax, immunity

Currentness

The board of supervisors of any county wherein there is located a municipality described in [Section 17-21-5](#) may, in its discretion, exempt from any or all county 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 where an exemption has been granted by the municipality in accordance with the provisions of [Section 17-21-5](#). The exemption from county ad valorem taxes may be granted only upon written application to the board of supervisors of the county by any person, firm or corporation claiming the exemption. A copy of the order of the governing authority of the municipality granting an exemption from municipal ad valorem taxes shall be attached to the application as an exhibit thereto.

Credits

Laws 1981, Ch. 512, § 2, eff. from and after passage (approved April 20, 1981).

Notes of Decisions (2)

Miss. Code Ann. § 17-21-7, MS ST § 17-21-7

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code
Title 21. Municipalities
Chapter 19. Health, Safety, and Welfare

Miss. Code Ann. § 21-19-43

§ 21-19-43. Business development

[Currentness](#)

The governing authorities of municipalities shall have the power and authority to aid and encourage the establishment of manufactures and other new enterprises mentioned in [Section 27-31-101, Mississippi Code of 1972](#), and gas works, water works, and cooperative rural electrification associations, but not railroads, within the corporate limits of municipalities, by exempting all tangible property used in or necessary to the operation thereof for such purposes from municipal taxation for a period not exceeding ten years as authorized by [Sections 27-31-101 and 27-31-115, Mississippi Code of 1972](#), and as authorized by [Section 192 of the Constitution of the State of Mississippi](#).

Credits

Laws 1932, Ch. 221, § 1; Laws 1938, Ch. 336, § 1; Laws 1950, Ch. 491, § 136; Laws 1952, Ch. 420, § 8, eff. from and after passage (approved April 12, 1952).

[Notes of Decisions \(3\)](#)

Miss. Code Ann. § 21-19-43, MS ST § 21-19-43

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West's Annotated Mississippi Code
Title 27. Taxation and Finance
Chapter 31. AD Valorem Taxes--General Exemptions
New Factories and Enterprises

Miss. Code Ann. § 27-31-101

§ 27-31-101. County and municipality discretionary exemptions

Effective: July 1, 2023 to June 30, 2025

[Currentness](#)

<Text of section effective until June 30, 2025. See also text of 27-31-101 effective on July 1, 2025. >

(1) County boards of supervisors and municipal authorities are hereby authorized and empowered, in their discretion, to grant exemptions from ad valorem taxation, except state ad valorem taxation; however, such governing authorities shall not exempt ad valorem taxes for school district purposes on tangible property used in, or necessary to, the operation of the manufacturers and other new enterprises enumerated by classes in this section, except to the extent authorized in [Sections 27-31-104](#) and [27-31-105\(2\)](#), nor shall they exempt from ad valorem taxes the products of the manufacturers or other new enterprises or automobiles and trucks belonging to the manufacturers or other new enterprises operating on and over the highways of the State of Mississippi. The time of such exemption shall be for a period not to exceed a total of ten (10) years which shall begin on the date of completion of the new enterprise for which the exemption is granted; however, boards of supervisors and municipal authorities, in lieu of granting the exemption for one (1) period of ten (10) years, may grant the exemption in a period of less than ten (10) years. When the initial exemption period granted is less than ten (10) years, the boards of supervisors and municipal authorities may grant a subsequent consecutive period or periods to follow the initial period of exemption, provided that the total of all periods of exemption shall not exceed ten (10) years. The date of completion of the new enterprise, from which the initial period of exemption shall begin, shall be the date on which operations of the new enterprise begin. The initial request for an exemption must be made in writing by June 1 of the year immediately following the year in which the date of completion of a new enterprise occurs. If the initial request for the exemption is not timely made, the board of supervisors or municipal authorities may grant a subsequent request for the exemption and, in such case, the exemption shall begin on the anniversary date of completion of the enterprise in the year in which the request is made and may be for a period of time extending not more than ten (10) years from the date of completion of the new enterprise. Any subsequent request for the exemption must be made in writing by June 1 of the year in which it is granted.

(2) Any board of supervisors or municipal authority which has granted an exemption for a period of less than ten (10) years may grant subsequent periods of exemption to run consecutively with the initial exemption period, or a subsequently granted exemption period, but in no case shall the total of the exemption periods granted for a new enterprise exceed ten (10) years. Any consecutive period of exemption shall be granted by entry of an order by the board or the authority granting the consecutive exemption on its minutes, reflecting the granting of the consecutive exemption period and the dates upon which such consecutive exemption period begins and expires. The entry of this order granting the consecutive period of exemption shall be made before the expiration of the exemption period immediately preceding the consecutive exemption period being granted.

(3)(a) The new enterprises for which any or all of the tangible property described in paragraph (b) of this subsection (3) may be exempt from ad valorem taxation, except state ad valorem taxation, ad valorem taxes for school district purposes, and ad

valorem taxes on the products thereof or on automobiles and trucks belonging thereto and operating on and over the highways of the State of Mississippi, are enumerated as and limited to the following, as determined by the Department of Revenue:

- (i) Warehouse and/or distribution centers;
- (ii) Manufacturing, processors and refineries;
- (iii) Research facilities;
- (iv) Corporate regional and national headquarters meeting minimum criteria established by the Mississippi Development Authority;
- (v) Movie industry studios meeting minimum criteria established by the Mississippi Development Authority;
- (vi) Air transportation and maintenance facilities meeting minimum criteria established by the Mississippi Development Authority;
- (vii) Recreational facilities that impact tourism meeting minimum criteria established by the Mississippi Development Authority;
- (viii) Data/information processing enterprises meeting minimum criteria established by the Mississippi Development Authority;
- (ix) Technology intensive enterprises or facilities meeting criteria established by the Mississippi Development Authority;
- (x) Health care industry facilities as defined in [Section 57-117-3](#);
- (xi) Data centers as defined in [Section 57-113-21](#);
- (xii) Telecommunications enterprises meeting minimum criteria established by the Mississippi Development Authority. The term “telecommunications enterprises” means entities engaged in the creation, display, management, storage, processing, transmission or distribution for compensation of images, text, voice, video or data by wire or by wireless means, or entities engaged in the construction, design, development, manufacture, maintenance or distribution for compensation of devices, products, software or structures used in the above activities. Companies organized to do business as commercial broadcast radio stations, television stations or news organizations primarily serving in-state markets shall not be included within the definition of the term “telecommunications enterprises”; and
- (xiii) Controlled environment agriculture enterprises meeting minimum criteria established by the Mississippi Development Authority.

The new enterprises enumerated in this paragraph (a) do not include medical cannabis establishments as defined in the Mississippi Medical Cannabis Act.

(b) An exemption from ad valorem taxes granted under this section may include any or all tangible property, real or personal, including any leasehold interests therein but excluding automobiles and trucks operating on and over the highways of the State of Mississippi, used in connection with, or necessary to, the operation of an enterprise enumerated in paragraph (a) of this subsection (3), whether or not such property is owned, leased, subleased, licensed or otherwise obtained by such enterprise, irrespective of the taxpayer to which any such leased property is assessed for ad valorem tax purposes. If an exemption is granted pursuant to this section with respect to any leasehold interest under a lease, sublease or license of tangible property used in connection with, or necessary to, the operation of an enterprise enumerated in paragraph (a) of this subsection (3), the corresponding ownership interest of the owner, lessor and sublessor of such tangible property shall similarly and automatically be exempt without any action being required to be taken by such owner, lessor or sublessor.

(4) Any exemption from ad valorem taxes granted under this section before March 28, 2019, and consistent herewith, is hereby ratified, approved and confirmed.

Credits

Laws 1930, Ch. 67, § 1; Laws 1932, Ch. 293, § 1; Laws 1936, Ch. 159, § 1; Laws 1936, 2nd Ex. Sess., Ch. 17, § 1; Laws 1938, 1st Ex. Sess., Ch. 76, § 1; Laws 1942, Ch. 132, § 1; Laws 1944, Ch. 135, § 1; Laws 1946, Ch. 208, § 1; Laws 1946, Ch. 448, § 1; Laws 1948, Ch. 439, § 1; Laws 1950, Ch. 528, § 1; Laws 1952, Ch. 420, § 1; Laws 1952, Ch. 422, § 1; Laws 1954, Ch. 363, § 1; Laws 1954, Ch. 382, § 1; Laws 1956, Ch. 202, §§ 1, 2; Laws 1956, Ch. 203, §§ 1, 2; Laws 1958, Ch. 566, § 1; Laws 1958, Ch. 567, §§ 1, 2; Laws 1960, Ch. 467, § 1; Laws 1961, 2nd Ex. Sess., Ch. 7, § 1; Laws 1962, Ch. 269, § 1; Laws 1963, 1st Ex. Sess., Ch. 35, § 1; Laws 1964, Ch. 520, § 1; Laws 1968, Ch. 583, § 1; Laws 1970, Ch. 545, § 1; Laws 1972, Ch. 495, § 1; Laws 1978, Ch. 514, § 4; Laws 1981, Ch. 523, § 1; Laws 1986, Ch. 407, § 1; Laws 1987, Ch. 411, § 1; Laws 1989, Ch. 524, § 15; Laws 1990, Ch. 502, § 3; Laws 1990, 1st Ex. Sess., Ch. 71, § 1; Laws 1992, Ch. 518, § 2; Laws 1994, Ch. 558, § 18; Laws 1994, Ch. 571, § 1; Laws 1995, Ch. 355, § 1; Laws 1995, Ch. 527, § 1, eff. from and after passage (approved April 5, 1995); Laws 2000, Ch. 591, § 1, eff. July 1, 2000; Laws 2005, Ch. 513, § 1, eff. from and after passage (approved April 20, 2005); Laws 2005, 3rd Ex. Sess., Ch. 1, § 62, eff. July 1, 2005. Amended by Laws 2012, Ch. 520, § 7, eff. July 1, 2012; Laws 2019, Ch. 422 (H.B. No. 1668), § 1, eff. from and after passage (approved March 28, 2019); Laws 2022, Ch. 303 (S.B. No. 2095), § 79, eff. from and after passage (approved Feb. 2, 2022). Reenacted and amended by Laws 2022, Ch. 449 (H.B. No. 474), § 7, eff. July 1, 2022. Amended by Laws 2023, Ch. 439 (H.B. No. 1561), § 1, eff. July 1, 2023.

Notes of Decisions (86)

Miss. Code Ann. § 27-31-101, MS ST § 27-31-101

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

West's Annotated Mississippi Code
 Title 27. Taxation and Finance
 Chapter 31. AD Valorem Taxes--General Exemptions
 New Factories and Enterprises

Miss. Code Ann. § 27-31-105

§ 27-31-105. Exemptions for expansions and replacement equipment

Effective: March 28, 2019

[Currentness](#)

(1) Any person, firm or corporation who owns or operates a manufacturing or other enterprise of public utility as enumerated in [Section 27-31-101](#) and who makes additions to or expansions of the facilities or properties or replaces equipment used in connection with or necessary to the operation of such enterprise may be granted an exemption from ad valorem taxation, except state ad valorem taxation, ad valorem taxes for school district purposes, and ad valorem taxes on the products thereof or on automobiles and trucks belonging thereto and operating on and over the highways of the State of Mississippi, upon each addition to or expansion of the facility or property or replacement of equipment, used in connection with, or necessary to, the operation of an enterprise enumerated in [Section 27-31-101](#), whether or not such property is owned, leased, subleased, licensed or otherwise obtained by such enterprise, irrespective of the taxpayer to which any such leased property is assessed for ad valorem tax purposes, within the discretion of the county board of supervisors and municipal authorities; however, such governing authorities shall not exempt ad valorem taxes for school district purposes on such additions or expansions of the facility or property, or replacement of equipment. If an exemption is granted pursuant to this subsection (1) with respect to any leasehold interest under a lease, sublease or license of tangible property used in connection with, or necessary to, the operation of an enterprise enumerated in [Section 27-31-101](#), the corresponding ownership interest of the owner, lessor and sublessor of such tangible property shall similarly and automatically be exempt without any action being required to be taken by such owner, lessor or sublessor. In order to obtain the exemptions authorized by this section, a person, firm or corporation shall follow the same procedure prescribed for obtaining an exemption on a new enterprise, except as otherwise provided in this section. For any additions, expansions or replacements with reference to any particular new enterprise, which have been completed during any calendar year, only one (1) request must be made for the exemptions sought for the additions, expansions or replacements. The time of the exemption shall commence from the date of completion of the additions, expansions or replacements, and shall extend for a period not to exceed ten (10) years thereafter; however, boards of supervisors and municipal authorities, in lieu of granting the exemption for one (1) period of ten (10) years, may grant the exemption in consecutive periods of five (5) years each, but the total of such consecutive periods shall not exceed ten (10) years. The initial request for an exemption must be made in writing by June 1 of the year immediately following the year in which the additions, expansions or replacements are completed. If the initial request for the exemption is not timely made, the board of supervisors or municipal authorities may grant a subsequent request for the exemption and, in such case, the exemption shall begin on the anniversary date of completion of the additions, expansions or replacements in the year in which the request is made and may be for a period of time extending not more than ten (10) years from the date of completion of the additions, expansions or replacements. Any subsequent request for the exemption must be made in writing by June 1 of the year in which it is granted. Any exemption from ad valorem taxes granted under this subsection (1) before March 28, 2019, and consistent herewith, is hereby ratified, approved and confirmed.

(2) For expansions of facilities or properties, or replacement of equipment, county boards of supervisors and municipal authorities may grant a fee in lieu of taxes in the same manner, to the same extent, and with the same qualifying threshold as provided for projects under [Section 27-31-104, Mississippi Code of 1972](#). Any fee-in-lieu of taxes granted under this subsection (2) before March 28, 2019, and consistent herewith, is hereby ratified, approved and confirmed.

Credits

Laws 1952, Ch. 420, § 5; Laws 1960, Ch. 468, § 1; Laws 1961, 2nd Ex. Sess., Ch. 5, § 1; Laws 1986, Ch. 407, § 2; Laws 1989, Ch. 524, § 17; Laws 1992, Ch. 518, § 3; Laws 1994, Ch. 571, § 2; Laws 1995, Ch. 544, § 1, eff. July 1, 1995; Laws 2000, Ch. 591, § 2, eff. July 1, 2000. Amended by Laws 2006, Ch. 459, § 1, eff. from and after passage (approved March 23, 2006); Laws 2019, Ch. 422 (H.B. No. 1668), § 3, eff. from and after passage (approved March 28, 2019).

Notes of Decisions (12)

Miss. Code Ann. § 27-31-105, MS ST § 27-31-105

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West's Annotated Mississippi Code
Title 27. Taxation and Finance
Chapter 31. AD Valorem Taxes--General Exemptions
New Factories and Enterprises

Miss. Code Ann. § 27-31-115

§ 27-31-115. Municipalities' authority to grant exemptions

[Currentness](#)

All municipalities may grant like exemptions from municipal ad valorem taxation for a period not exceeding ten (10) years to all manufacturers and other new enterprises mentioned in [Section 27-31-101](#) hereof, and gasworks, waterworks, cooperative electrification associations, excepting railroads and additions or expansions or replacements mentioned in [Section 27-31-105](#) hereof; however, municipal authorities, in lieu of granting the exemption for one (1) period of ten (10) years, may grant the exemption in consecutive periods of less than ten (10) years, but the total of such consecutive periods shall not exceed ten (10) years.

No new exemption from ad valorem taxes levied for school district purposes shall be granted pursuant to this section from and after July 1, 1990.

Credits

Laws 1930, Ch. 67, § 1; Laws 1952, Ch. 420, § 7; Laws 1990, Ch. 502, § 14; [Laws 1994, Ch. 571, § 4, eff. July 1, 1994](#).

[Notes of Decisions \(3\)](#)

Miss. Code Ann. § 27-31-115, MS ST § 27-31-115

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West's Annotated Mississippi Code
Title 21. Municipalities
Chapter 45. Tax Increment Financing

Miss. Code Ann. § 21-45-1

§ 21-45-1. Short title

[Currentness](#)

This chapter may be cited as the “Tax Increment Financing Act.”

Credits

Laws 1986, Ch. 449, § 1, eff. July 1, 1986.

[Notes of Decisions \(3\)](#)

Miss. Code Ann. § 21-45-1, MS ST § 21-45-1

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West's Annotated Mississippi Code
Title 43. Public Welfare
Chapter 35. Urban Renewal and Redevelopment
Article 1. Urban Renewal

Miss. Code Ann. § 43-35-1

§ 43-35-1. Short title

[Currentness](#)

This article shall be known and may be cited as the “Urban Renewal Law.”

Credits

Laws 1958, Ch. 518, § 1, eff. upon passage (approved April 21, 1958).

Miss. Code Ann. § 43-35-1, MS ST § 43-35-1

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code
Title 43. Public Welfare
Chapter 35. Urban Renewal and Redevelopment
Article 1. Urban Renewal

Miss. Code Ann. § 43-35-9

§ 43-35-9. Projects authorized

Currentness

A municipality for the purposes of this article may formulate for the municipality a workable program for utilizing appropriate private and public resources to eliminate and prevent the development or spread of slums and urban blight, to encourage needed urban rehabilitation, to provide for the redevelopment of slum and blighted areas, or to undertake such of the aforesaid activities or other feasible municipal activities as may be suitably employed to achieve the objectives of such workable program. Such workable program may include, without limitation, provision for: the prevention of the spread of blight into areas of the municipality which are free from blight through diligent enforcement of housing, zoning and occupancy controls and standards; the rehabilitation or conservation of slum and blighted areas or portions thereof by replanning, removing congestion, providing parks, playgrounds and other public improvements, by encouraging voluntary rehabilitation and by compelling the repair and rehabilitation of deteriorated or deteriorating structures; and the clearance and redevelopment of slum and blighted areas or portions thereof.

Credits

Laws 1958, Ch. 518, § 4, eff. upon passage (approved April 21, 1958).

Miss. Code Ann. § 43-35-9, MS ST § 43-35-9

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code
Title 43. Public Welfare
Chapter 35. Urban Renewal and Redevelopment
Article 1. Urban Renewal

Miss. Code Ann. § 43-35-11

§ 43-35-11. Prerequisites

[Currentness](#)

No municipalities shall exercise the authority hereafter conferred upon municipalities by this article until after its local governing body shall have adopted a resolution finding that: (1) one or more slum or blighted areas exist in such municipality; and (2) the rehabilitation, conservation, redevelopment, or a combination thereof, of such area or areas is necessary in the interest of the public health, safety, morals or welfare of the residents of such municipality.

Credits

Laws 1958, Ch. 518, § 5; Laws 1962, Ch. 558, § 1; Laws 1980, Ch. 441, § 4, eff. from and after passage (approved May 2, 1980).

[Notes of Decisions \(1\)](#)

Miss. Code Ann. § 43-35-11, MS ST § 43-35-11

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West's Annotated Mississippi Code
Title 43. Public Welfare
Chapter 35. Urban Renewal and Redevelopment
Article 1. Urban Renewal

Miss. Code Ann. § 43-35-13

§ 43-35-13. Approval of projects and plans

Currentness

(a) A municipality shall not approve an urban renewal project for an urban renewal area unless the governing body has, by resolution, determined such area to be a slum area or a blighted area or a combination thereof and designated such area as appropriate for an urban renewal project. The local governing body shall not approve an urban renewal plan until a general plan for the municipality has been prepared. For this purpose and other municipal purposes, authority is hereby vested in every municipality to prepare, to adopt and to revise from time to time, a general plan for the physical development of the municipality as a whole (giving due regard to the environs and metropolitan surroundings), to establish and maintain a planning commission for such purpose and related municipal planning activities, and to make available and to appropriate necessary funds therefor. A municipality shall not acquire real property for an urban renewal project unless the local governing body has approved the urban renewal project in accordance with subsection (d) hereof.

(b) The municipality may itself prepare or cause to be prepared an urban renewal plan, or any person or agency, public or private, may submit such a plan to a municipality. Prior to its approval of an urban renewal project, the local governing body shall submit such plan to the planning commission of the municipality, if any, for review and recommendations as to its conformity with the general plan for the development of the municipality as a whole. The planning commission shall submit its written recommendations with respect to the proposed urban renewal plan to the local governing body within thirty (30) days after receipt of the plan for review. Upon receipt of the recommendations of the planning commission, or if no recommendations are received within said thirty (30) days, then without such recommendations, the local governing body may proceed with the hearing on the proposed urban renewal project prescribed by subsection (c) hereof.

(c) The local governing body shall hold a public hearing on an urban renewal project, after public notice thereof by publication in a newspaper having a general circulation in the area of operation of the municipality. The notice shall describe the time, date, place and purpose of the hearing, shall generally identify the urban renewal area covered by the plan, and shall outline the general scope of the urban renewal project under consideration.

(d) Following such hearing, the local governing body may approve an urban renewal project if it finds that (1) a feasible method exists for the location of families who will be displaced from the urban renewal area in decent, safe and sanitary dwelling accommodations within their means and without undue hardship to such families; (2) the urban renewal plan conforms to the general plan of the municipality as a whole; and (3) the urban renewal plan will afford maximum opportunity, consistent with the sound needs of the municipality as a whole, for the rehabilitation or redevelopment of the urban renewal area by private enterprise. If the urban renewal area consists of an area of open land to be acquired by the municipality, such area shall not be so acquired unless (1) if it is to be developed for residential uses, the local governing body shall determine that a shortage of housing of sound standards and design which is decent, safe and sanitary exists in the municipality; that the need for housing accommodations has been or will be increased as a result of the clearance of slums in other areas (including other portions of the urban renewal area); that the conditions of blight in the area and the shortage of decent, safe and sanitary

housing cause or contribute to an increase in and spread of disease and crime and constitute a menace to the public health, safety, morals, or welfare; and that the acquisition of the area for residential uses is an integral part of and essential to the program of the municipality, or (2) if it is to be developed for nonresidential uses, the local governing body shall determine that such nonresidential uses are necessary and appropriate to facilitate the proper growth and development of the community in accordance with sound planning standards and local community objectives, which acquisition may require the exercise of governmental action, as provided in this article, because of defective or unusual conditions of title, diversity of ownership, tax delinquency, improper subdivisions, outmoded street patterns, deterioration of site, economic disuse, unsuitable topography or faulty lot layouts, the need for the correlation of the area with other areas of a municipality by streets and modern traffic requirements, or any combination of such factors or other conditions which retard development of the area.

(e) An urban renewal plan may be modified at any time, provided that if modified after the lease or sale by the municipality of real property in the urban renewal project area, such modification may be conditioned upon such approval of the owner, lessee or successor in interest as the municipality may deem advisable and in any event shall be subject to such rights at law or in equity as a lessee or purchaser, or his successor or successors in interest, may be entitled to assert.

(f) Upon the approval by a municipality of an urban renewal plan or of any modification thereof, such plan or modification shall be deemed to be in full force and effect for the respective urban renewal area and the municipality may then cause such plan or modification to be carried out in accordance with its terms.

(g) Notwithstanding any other provisions of this article, where the local governing body certifies that an area is in need of redevelopment or rehabilitation as a result of a flood, fire, hurricane, earthquake, storm, or other catastrophe respecting which the governor of the state has certified the need for disaster assistance under Public Law 875, Eighty-first Congress, or other federal law, the local governing body may approve an urban renewal plan and an urban renewal project with respect to such area without regard to the provisions of subsection (d) of this section and the provisions of this section requiring a general plan for the municipality and a public hearing on the urban renewal project.

Credits

Laws 1958, Ch. 518, § 6, eff. upon passage (approved April 21, 1958).

Notes of Decisions (4)

Miss. Code Ann. § 43-35-13, MS ST § 43-35-13

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West's Annotated Mississippi Code
Title 43. Public Welfare
Chapter 35. Urban Renewal and Redevelopment
Article 1. Urban Renewal

Miss. Code Ann. § 43-35-15

§ 43-35-15. Municipal powers

Currentness

Every municipality shall have all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this article, including the following powers in addition to others herein granted:

(a) To undertake and carry out urban renewal projects within its area of operation; and to make and execute contracts and other instruments necessary or convenient to the exercise of its powers under this article, and to disseminate slum clearance and urban renewal information;

(b) To provide or to arrange or contract for the furnishing or repair by any person or agency, public or private, of services, privileges, works, streets, roads, public utilities or other facilities for or in connection with an urban renewal project; to install, construct, and reconstruct streets, utilities, parks, playgrounds, and other public improvements; and to agree to any conditions that it may deem reasonable and appropriate attached to federal financial assistance and imposed pursuant to federal law relating to the determination of prevailing salaries or wages or compliance with labor standards, in the undertaking or carrying out of an urban renewal project, and to include in any contract let in connection with such a project, provisions to fulfill such of said conditions as it may deem reasonable and appropriate;

(c) Within its area of operation, to enter into any building or property in any urban renewal area in order to make inspections, surveys, appraisals, soundings or test borings, and to obtain an order for this purpose from a court of competent jurisdiction in the event entry is denied or resisted; to acquire by purchase, lease, option, gift, grant, bequest, devise, eminent domain or otherwise, any real property (or personal property for its administrative purposes), together with any improvements thereon. However, before condemning property of a corporation itself possessing the power of eminent domain, the condemnor must have obtained from the Mississippi Public Service Commission findings of fact as follows: (i) that there was no other property reasonably available for the contemplated public use, and (ii) that the property sought to be taken was not reasonably necessary to the performance of the function of the public service corporation owning, or holding such property. Moreover, such municipality shall have the power to hold, improve, clear or prepare for redevelopment any such property; to mortgage, pledge, hypothecate or otherwise encumber or dispose of any real property; to insure or provide for the insurance of any real or personal property or operations of the municipality against any risks or hazards, including the power to pay premiums on any such insurance; and to enter into any contracts necessary to effectuate the purposes of this article. However, no statutory provision with respect to the acquisition, clearance or disposition of property by public bodies shall restrict a municipality or other public body exercising the powers hereunder, in the exercise of such functions with respect to an urban renewal project, unless the legislature shall specifically so state;

(d) To invest any urban renewal project funds held in reserves or sinking funds or any such funds not required for immediate disbursement, in property or securities in which savings banks may legally invest funds subject to their control; to redeem

such bonds as have been issued pursuant to [Section 43-35-21](#) at the redemption price established therein or to purchase such bonds at less than redemption price, all such bonds so redeemed or purchased to be cancelled;

(e) To borrow money and to apply for and accept advances, loans, grants, contributions and any other form of financial assistance from the federal government, the state, county, or other public body, or from any sources, public or private, for the purposes of this article, and to give such security as may be required and to enter into and carry out contracts in connection therewith. A municipality may include in any contract for financial assistance with the federal government for an urban renewal project such conditions imposed pursuant to federal laws as the municipality may deem reasonable and appropriate and which are not inconsistent with the purposes of this article.

(f) To accept funds under the provisions of the Housing and Community Development Act of 1974, [P. L. 93-383](#), or amendments thereto, and to make grants or loans to individuals who own property in the designated area and who qualify according to the provisions of the act, such grants or loans to be made from funds accepted under the provisions of said P. L. 93-383, as amended, or from the grants and contributions derived under the provisions of subsection (e) of this section; and to make loans from funds derived from subsection (e) of this section or from the proceeds of revenue bonds issued pursuant to the authority of [Section 43-35-21, Mississippi Code of 1972](#).

(g) Within its area of operation, to make or have made all surveys and plans necessary to the carrying out of the purposes of this article and to contract with any person, public or private, in making and carrying out such plans and to adopt or approve, modify and amend such plans. Such plans may include, without limitation: (i) a general plan for the locality as a whole, (ii) urban renewal plans, (iii) preliminary plans outlining urban renewal activities for neighborhoods to embrace two (2) or more urban renewal areas, (iv) plans for carrying out a program of voluntary or compulsory repair and rehabilitation of buildings and improvements, (v) plans for the enforcement of state and local laws, codes and regulations relating to the use of land and the use and occupancy of buildings and improvements and to the compulsory repair, rehabilitation, demolition, or removal of buildings and improvements, and (vi) appraisals, title searches, surveys, studies, and other plans and work necessary to prepare for the undertaking of urban renewal projects. The municipality is authorized to develop, test, and report methods and techniques, and carry out demonstrations and other activities, for the prevention and the elimination of slums and urban blight and to apply for, accept and utilize grants of funds from the federal government for such purposes;

(h) To prepare plans for the relocation of persons (including families, business concerns and others) displaced by an urban renewal project, and to make relocation payments to or with respect to such persons for moving expenses and losses of property for which reimbursement or compensation is not otherwise made, including the making of payments financed by the federal government;

(i) To appropriate such funds and make such expenditures as may be necessary to carry out the purposes of this article and to levy taxes and assessments for such purposes; to zone or rezone any part of the municipality or make exceptions from building regulations; and to enter into agreements with a housing authority or an urban renewal agency vested with urban renewal project powers under [Section 43-35-31](#) (which agreements may extend over any period, notwithstanding any provision or rule of law to the contrary), respecting action to be taken by such municipality pursuant to any of the powers granted by this article;

(j) To close, vacate, plan or replan streets, roads, sidewalks, ways or other places; and to plan or replan any part of the municipality;

(k) Within its area of operation, to organize, coordinate and direct the administration of the provisions of this article as they apply to such municipality in order that the objective of remedying slum and blighted areas and preventing the causes thereof within such municipality may be most effectively promoted and achieved, and to establish such new office or offices of the municipality or to reorganize existing offices in order to carry out such purpose most effectively; and

(l) To exercise all or any part or combination of powers herein granted.

Credits

Laws 1958, Ch. 518, § 7; Laws 1975, Ch. 499, § 1, eff. from and after passage (approved April 7, 1975).

Notes of Decisions (13)

Miss. Code Ann. § 43-35-15, MS ST § 43-35-15

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West's Annotated Mississippi Code
Title 43. Public Welfare
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Miss. Code Ann. § 43-35-19

§ 43-35-19. Property rights

Currentness

(a) A municipality may sell, lease or otherwise transfer real property or any interest therein acquired by it, and may enter into contracts with respect thereto, in an urban renewal area for residential, recreational, commercial, industrial or other uses or for public use, or may retain such property or interest for public use, in accordance with the urban renewal plan, subject to such covenants, conditions and restrictions, including covenants running with the land, as it may deem to be necessary or desirable to assist in preventing the development or spread of future slums or blighted areas or to otherwise carry out the purposes of this article. Such sale, lease, other transfer, or retention, and any agreement relating thereto, may be made only after the approval of the urban renewal plan by the local governing body. The purchasers or lessees and their successors and assigns shall be obligated to devote such real property only to the uses specified in the urban renewal plan, and may be obligated to comply with such other requirements as the municipality may determine to be in the public interest, including the obligation to begin within a reasonable time any improvements on such real property required by the urban renewal plan. Such real property or interest shall be sold, leased, otherwise transferred, or retained at not less than its fair value for uses in accordance with the urban renewal plan. In determining the fair value of real property for uses in accordance with the urban renewal plan, a municipality shall take into account and give consideration to the uses provided in such plan; the restrictions upon, and the covenants, conditions and obligations assumed by the purchaser or lessee or by the municipality retaining the property; and the objectives of such plan for the prevention of the recurrence of slum or blighted areas. The municipality in any instrument of conveyance to a private purchaser or lessee may provide that such purchaser or lessee shall be without power to sell, lease, or otherwise transfer the real property without the prior written consent of the municipality until he has completed the construction of any or all improvements which he has obligated himself to construct thereon. Real property acquired by a municipality which, in accordance with the provisions of the urban renewal plan, is to be transferred, shall be transferred as rapidly as feasible in the public interest consistent with the carrying out of the provisions of the urban renewal plan. Each contract for such transfer and the urban renewal plan shall be recorded in the land records of the county in such manner as to afford actual or constructive notice thereof.

(b) A municipality may dispose of real property in an urban renewal area to private persons only under such reasonable competitive bidding procedures as it shall prescribe or as hereinafter provided in this subsection. A municipality may, by public notice by publication in a newspaper having a general circulation in the community (thirty (30) days prior to the execution of any contract to sell, lease or otherwise transfer real property and prior to the delivery of any instrument of conveyance with respect thereto under the provisions of this section), invite proposals from and make available all pertinent information to private redevelopers or any persons interested in undertaking to redevelop or rehabilitate an urban renewal area, or any part thereof. Such notice shall identify the area, or portion thereof, and shall state that proposals shall be made by those interested within thirty (30) days after the date of publication of said notice, and that such further information as is available may be obtained at such office as shall be designated in said notice. The municipality shall consider all such redevelopment or rehabilitation proposals and the financial and legal ability of the persons making such proposals to carry them out, and may negotiate with any persons for proposals for the purchase, lease or other transfer of any real property acquired by the municipality in the urban renewal area. The municipality may accept such proposal as it deems to be in the public interest and in furtherance of the purposes of this article. A notification of intention to accept such proposal shall be filed with the governing body not less than thirty (30)

days prior to any such acceptance. Thereafter, the municipality may execute such contract in accordance with the provisions of subsection (a) and deliver deeds, leases and other instruments and take all steps necessary to effectuate such contract.

(c) A municipality may temporarily operate and maintain real property acquired in an urban renewal area pending the disposition of the property as authorized in this article, without regard to the provisions of subsection (a) above, for such uses and purposes as may be deemed desirable even though not in conformity with the urban renewal plan.

Credits

Laws 1958, Ch. 518, § 9, eff. upon passage (approved April 21, 1958).

[Notes of Decisions \(7\)](#)

Miss. Code Ann. § 43-35-19, MS ST § 43-35-19

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West's Annotated Mississippi Code
Title 43. Public Welfare
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Miss. Code Ann. § 43-35-31

§ 43-35-31. Exercising urban renewal project powers

Currentness

(a) A municipality may itself exercise its urban renewal project powers (as herein defined) or may, if the local governing body by resolution determines such action to be in the public interest, elect to have such powers exercised by the urban renewal agency (created by [Section 43-35-33](#)) or by the housing authority, if one exists or is subsequently established in the community. In the event the local governing body makes such determination, the urban renewal agency or the housing authority, as the case may be, shall be vested with all of the urban renewal project powers in the same manner as though all such powers were conferred on such agency or authority instead of the municipality. If the local governing body does not elect to make such determination, the municipality, in its discretion, may exercise its urban renewal project powers through a board or commissioner or through such officers of the municipality as the local governing body may by resolution determine.

(b) As used in this section, the term “urban renewal project powers” shall include the rights, powers, functions and duties of a municipality under this article, except the following: the power to determine an area to be a slum or blighted area or combination thereof and to designate such area as appropriate for an urban renewal project and to hold any public hearings required with respect thereto; the power to approve urban renewal plans and modifications thereof; the power to establish a general plan for the locality as a whole; the power to formulate a workable program under [Section 43-35-9](#); the power to make the determinations and findings provided for in [Section 43-35-7](#), [Section 43-35-11](#), and subsection (d) of [Section 43-35-13](#); the power to issue general obligation bonds; and the power to appropriate funds, to levy taxes and assessments, and to exercise other powers provided for in [subsection \(h\) of Section 43-35-15](#).

Credits

Laws 1958, Ch. 518, § 15, eff. upon passage (approved April 21, 1958).

[Notes of Decisions \(1\)](#)

Miss. Code Ann. § 43-35-31, MS ST § 43-35-31

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West's Annotated Mississippi Code
Title 43. Public Welfare
Chapter 35. Urban Renewal and Redevelopment
Article 1. Urban Renewal

Miss. Code Ann. § 43-35-33

§ 43-35-33. Agencies created

Currentness

(a) There is hereby created in each municipality a public body corporate and politic to be known as the “urban renewal agency” of the municipality. Such agency shall not transact any business or exercise its powers hereunder until or unless the local governing body has made the finding prescribed in [Section 43-35-11](#), and has elected to have the urban renewal project powers exercised by an urban renewal agency as provided in [Section 43-35-31](#).

(b) If the urban renewal agency is authorized to transact business and exercise powers hereunder, the mayor, by and with the advice and consent of the local governing body, shall appoint a board of commissioners of the urban renewal agency which shall consist of five (5) commissioners. The term of office of each such commissioner shall be for five (5) years. The commissioners who are appointed in 1973 shall be designated to serve for terms of one (1), two (2), three (3), four (4) and five (5) years, respectively, from the date of their appointment, and thereafter when a vacancy shall occur either by the expiration of term of office or otherwise, the vacancy shall be filled by the governing body of the city either to fill an unexpired term where a commissioner shall die or resign or shall become disqualified during his term, or for a full term of five (5) years where the term of a commissioner expires.

(c) A commissioner shall receive no compensation for his services but shall be entitled to the necessary expenses, including traveling expenses, incurred in the discharge of his duties. Each commissioner shall hold office until his successor has been appointed and has qualified. A certificate of the appointment or reappointment of any commissioner shall be filed with the clerk of the municipality and such certificate shall be conclusive evidence of the due and proper appointment of such commissioner.

The powers of an urban renewal agency shall be exercised by the commissioners thereof. A majority of the commissioners shall constitute a quorum for the purpose of conducting business and exercising the powers of the agency and for all other purposes. Action may be taken by the agency upon a vote of a majority of the commissioners present, unless in any case the bylaws shall require a larger number. Any persons may be appointed as commissioners if they reside within the area of operation of the agency, which shall be coterminous with the area of operation of the municipality, and are otherwise eligible for such appointments under this article.

An agency may employ an executive director, technical experts and such other agents and employees, permanent and temporary, as it may require, and determine their qualifications, duties and compensation. For such legal service as it may require, an agency may employ or retain its own counsel and legal staff. An agency authorized to transact business and exercise powers under this article shall file with the local governing body, on or before March 31 of each year, a report of its activities for its preceding fiscal year, which report shall include a complete financial statement setting forth its assets, liabilities, income and operating expenses as of the end of such fiscal year. At the time of filing the report, the agency shall publish a true and correct copy of such report in a newspaper of general circulation in the community.

(d) For inefficiency or neglect of duty or misconduct in office, a commissioner may be removed only after a hearing and after he shall have been given a copy of the charges at least ten (10) days prior to such hearing and have had an opportunity to be heard in person or by counsel.

Credits

Laws 1958, Ch. 518, § 6; Laws 1973, Ch. 315, § 1; Laws 1985, Ch. 371, eff. from and after passage (approved March 20, 1985).

[Notes of Decisions \(5\)](#)

Miss. Code Ann. § 43-35-33, MS ST § 43-35-33

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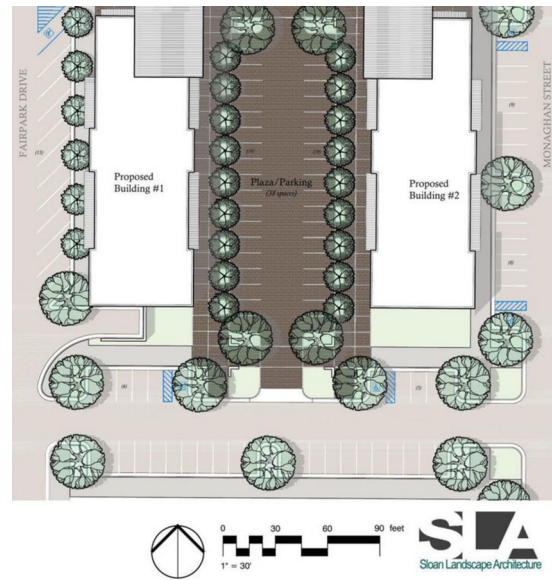
The Fairpark Story

070

071

Street and Highway 45 in the last decade and a half. The first challenge came in the early 1990s, when businesses vacated the old Downtown Mall on East Main Street and the Mall at Barnes Crossing opened. The city was left with a shell of empty buildings downtown. That challenge was quickly turned into an opportunity with a refitting of the mall into the Tupelo Coliseum, which later became the BancorpSouth Arena. Naysayers complained that it would never work, that it was a waste of taxpayers' money. Thankfully, they didn't carry the day. They've been proven wrong by a successful entertainment, sports, convention and meeting location that has added much to the economy and quality of life of Tupelo, Lee County and Northeast

Mississippi. Development of the coliseum also set the stage for the next conversion of a disadvantage into an advantage. For years private



Phase III: Fairpark Plaza Site Plan



Phase IV Future Residential Development

acres - that had once been the county fairgrounds into more productive uses, beginning with a new City Hall as the centerpiece. Eventually that evolved into a bigger, broader vision: A mixed use office, retail, dining and shopping venue, complete with a hotel and convention complex. The Fairpark District concept was born.

Nine years ago, the city issued \$22.7 million in bonds to finance the project (without a tax increase), and the results are there for all to see -with much more to come. Again, the Fairpark vision was not unanimously embraced. Opponents said it wouldn't work, that it was too ambitious, that Tupelo was too small for such an undertaking, that it was an unwise use of public funds. In many communities such opposition would stall and eventually bury a project of Fairpark's scope. A key distinction historically in Tupelo is the willingness to think big, to think long-

Everyone who lives and pays taxes in Tupelo should remind themselves as they drive down Main Street and see the development on both sides that this area just a few years ago was largely an unproductive eyesore for the city. It has been transformed into a distinct advantage, not only for downtown, but for the entire city and, by extension, the surrounding region. It will more than pay for itself in increased investment and tax revenue.

It took vision, persistence and patience. From the beginning, its architects talked of a development timeline of 10 years. We are now approaching that, and progress toward fulfilling the complete vision is clearly evident.

Strong communities know that success begets success. They also aren't afraid of challenges that may seem insurmountable in less confident and ambitious places.

renaissance.

*{excerpt taken from the Northeast
Mississippi Daily Journal}*

Current residential development...



With neo-traditional blended housing designs, this planned residential development contains all the amenities of living in a downtown mixed-use area. Following the design route of Memphis's famed Harbor Town community, the residential section of Fairpark provides an atmosphere of urban style living with the convenience of being in the heart of downtown Tupelo. The brownstone



DOWNTOWN TUPELO MAIN STREET ASSOCIATION

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HOURS

MON 8AM TO 5PM

TUE 8AM TO 5PM

WED 8AM TO 5PM

THU 8AM TO 5PM

FRI 8AM TO 5PM



MISSISSIPPI MAIN STREET ASSOCIATION

2021 MEMORANDUM OF AGREEMENT FOR CONTINUATION AS A MISSISSIPPI MAIN STREET ASSOCIATION DESIGNATED COMMUNITY

THIS AGREEMENT is entered into and executed by the Mississippi Main Street Association (“MMSA”) and Downtown Tupelo Main Street Association, hereinafter referred to as the “local program.”

THIS AGREEMENT is for the purpose of implementing the local Main Street program through continued participation as a Mississippi Main Street Designated Community. In consideration of the executed agreement, the parties agree to the following terms and conditions:

SECTION I. MMSA AGREES TO:

1. Designate a MMSA team member to be the point of contact for the local program director. The team member will be available to answer questions and provide advice and information via email or telephone. The team member will review and approve quarterly reports, participate in the selection of new local directors, and respond to other program requests as mutually agreed upon.
2. Provide at least one annual Main Street Approach™ training opportunity available to all local program directors, board members, committee members, and government representatives from the Main Street communities. MMSA will provide all materials related to training.
3. Conduct one on-site Main Street 101 training for local program directors, board members, and government representatives affiliated with new Designated Communities.
4. Conduct quarterly trainings, workshops, meetings, and/or conferences to further develop and enhance the skills of local directors and board members.
5. Host an annual Main Street Directors’ Retreat, which is required to be attended by the local program director (or other representative).
6. Provide an annual calendar with the dates and locations of MMSA-approved trainings,

workshops, meetings, retreats, and conferences, if possible, at the beginning of the calendar year.

7. Provide one on-site work session, as requested by the local program director, for the development of a vision, goals, and objectives, as part of the local program's annual work plan.
8. Provide one annual on-site visit for community services as requested by the local program director. A community assistance form must be filled out and sent to the Director of Community Development, at which point a meeting will be scheduled for a mutually agreed upon time. Additional requests for community visits may be subject to a nominal fee to cover administrative and travel expenses.
9. Provide annual grant opportunities for community development services. Community development services may include, but are not limited to design and planning services, local market analysis, communication and marketing consultation, retail and small business training, festival and event development, volunteer training, budget development, economic development assistance, and business recruitment, retention and expansion assistance.
10. Provide *The Point for Mississippi*, an online community forum in partnership with the National Main Street Center, as a resource for local programs. MMSA staff, along with National Main Street Center staff, will monitor and provide technical assistance to members on *The Point*.
11. Facilitate and promote ongoing media coverage of MMSA and its individual local programs.
12. Provide and grant each Designated Community use of the official MMSA Designated Community logo and other promotional materials with MMSA branding.
13. Conduct periodic on-site evaluations of each local program's progress as needed or requested by the local program director.
14. Provide all local programs with regular updates on industry news, grant opportunities, and information from our partner organizations.
15. Provide legislative education and advocacy for Main Street at the state and national level.
16. Collect economic development data from local programs and publish statewide economic development statistics in an annual report to members and investors.
17. Provide an Annual Awards application where the local program may submit nominations and be judged by an impartial jury of professionals with the opportunity of winning and being recognized at the Annual Awards Luncheon in June.
18. Perform annual assessments to evaluate the local program's progress and assist with the local

program's state compliance and accreditation as outlined by the National Main Street Center.

SECTION II. THE LOCAL PROGRAM AGREES TO:

1. Be in good standing with MMSA, having fully paid all dues and fees, submitted all reports and information, and participated in the required number of trainings for the previous calendar year.
2. Pay all MMSA Designated Community annual dues and fees in a timely manner.
3. Maintain the focus of the local program within the boundaries of the Main Street district as designated in the local program's application for membership, or subsequent amendments.
4. Maintain broad-based community support for the local program by the public and private sectors through financial contributions and in-kind or volunteer support.
5. Promote and encourage a historic preservation ethic for the local program, including advocacy for good design, encouragement of building rehabilitation and adaptive reuse, promotion of financial incentives, and advancement of planning policies appropriate for preservation.
6. Implement the Main Street Approach™ recommended by MMSA and the National Main Street Center, including the development of an annual work plan for the local program that includes projects centered around the community's transformation strategies.
7. Maintain a strong, broad-based organizational system that includes an active board of directors that holds monthly or bi-monthly meetings throughout the year and committees or task teams with designated board members as chairpersons.
8. Employ a local program director who spends at least 20 hours per week implementing the Main Street program in the community. In the event the local program director position becomes vacant, the local program shall notify MMSA within thirty (30) days and the position shall be filled within four (4) months of the vacancy.
9. Maintain a separate Main Street budget with adequate funding for daily office operations and travel commitments for the local director to attend trainings, workshops, meetings, retreats, and conferences as required by this agreement.
10. Provide information for monitoring the progress of the local program, submit all quarterly reports using the online report generator provided by MMSA, and provide any and all other information requested by MMSA on or before the identified deadlines. Quarterly reports shall be submitted by the 15th day of the month following the end of each quarter.
11. Send the local program director (or other representative) to the annual Directors' Retreat.
12. In addition to the Directors' Retreat, the local program director shall participate in at least three

MMSA-approved training events per year. The community shall be responsible for the director's travel costs and expenses associated with these meetings. A list of required and approved trainings is attached to this agreement as Exhibit A.

13. Fill out the MMSA community assistance form when requesting a community service. The Director of Community Development will take into consideration: if the local program is certified and in good standing with MMSA, if requested funds are available, whether a match from the local program is available, and previous requests from the local program.
14. Include the MMSA Designated Community logo on all print, web-based, and electronic marketing materials according to the brand guidelines established and provided by MMSA.
15. Be an Accredited or Affiliate Member in good standing with the National Main Street Center.
16. Be an active participant in *The Point*, an online community forum, in partnership with the National Main Street Center. Every Designated Program should have at least one active member account on *The Point*.
17. Provide the MMSA Director of Communication and Marketing news of your local program's projects, accomplishments, and events, so that MMSA may promote them.
18. Include MMSA staff in the hiring and selection process of new local program directors.
19. File all applicable IRS forms in accordance with state and federal tax laws. Local programs may be required to register as a Mississippi charitable organization with the Mississippi Secretary of State's office.
20. Complete the annual Director's Survey (online) sent via email no later than November 30, 2020.
21. Submit the following to MMSA by the January 31, 2021 deadline:
 - Payment of 2021 MMSA dues. The invoice was mailed to the local program director on record in October 2020. The local program director is responsible for ensuring that the invoice is paid by January 31, 2021.
 - A copy of the local program's current bylaws.
 - A copy of the local program's approved budget for the 2021 fiscal year.
 - A copy of the local program's annual work plan for 2021.
 - A complete list of local board members and officers, including names and email addresses.
 - A copy of the Main Street district's current boundary map (if changes have been made to the district's boundaries since the previous year).
 - A copy of the local program's most recent IRS filing, if applicable.

SECTION III. MMSA AND THE LOCAL PROGRAM JOINTLY AGREE THAT:

1. This agreement may be modified only by written amendment executed by all parties and approved by the MMSA State Coordinator.
2. The term of this agreement shall be for one calendar year, beginning on January 1, 2021 and expiring on December 31, 2021. This agreement shall not be binding upon the parties until it contains all signatures and is approved by the MMSA State Coordinator.
3. Either party may terminate this agreement without penalty by giving written notice to the other party at least sixty (60) days before the effective date of such termination.
4. This agreement shall be interpreted under the laws of the State of Mississippi. Any litigation under this agreement shall be resolved exclusively in a federal or state court of competent jurisdiction located in Mississippi.
5. If any provision of this agreement is held unenforceable, then such provision will be modified to reflect the parties' intention. Any and all remaining provisions of this agreement shall remain in full force and effect.
6. The failure by one party to require performance of any provision shall not affect that party's right to require performance at any time thereafter, nor shall a waiver of any breach or default of this agreement constitute a waiver of any subsequent breach or default or of the provision itself.
7. Except as expressly set forth in this agreement, the services to be provided under this agreement are furnished as is, where is, with all faults and without warranty of any kind, express or implied, including any warranty of merchantability or fitness for any particular purpose.
8. If a local program fails to comply with the provisions of this Memorandum of Agreement (MOA) by April 30, 2021, MMSA may choose to send the local program a written initial notice that summarizes the non-compliance issues and provides guidance on how to resolve them. At that point, the local program shall be placed on probationary status and shall be ineligible for any services or grant funds from MMSA until the local program is compliant. MMSA will re-evaluate the local program 90 days following the initial notice. If the local program has failed to correct the issues listed in the first notice, MMSA will issue a final notice. If the local program fails to comply with the provisions of this MOA within 90 days of the final notice, the local program will be de-certified with an official letter from MMSA. At that point, the community will have to start a new application process if they wish to rejoin the association.

IN WITNESS WHEREOF, the following parties have executed this agreement:

By:  DocuSigned by:
126D72F675F0488...
Debbie Brangenberg
Main Street Director

1/4/2021
Date


 DocuSigned by:
4F3AECA8EA9F4DC...
Bobby Geno
Local Board President or Chief Elected Official

1/4/2021
Date

 DocuSigned by:
7B787148574B4E4...
Thomas Gregory, State Coordinator
Mississippi Main Street Association

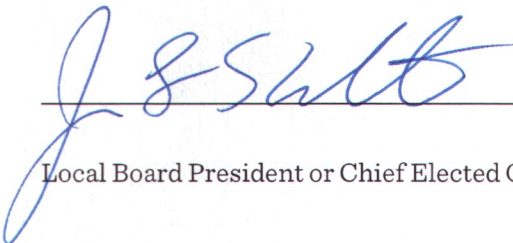
1/5/2021
Date

IN WITNESS WHEREOF, the following parties have executed this agreement:

By: 
126D72F675F0488...
Debbie Brangenberg
Main Street Director

1/4/2021

Date


Local Board President or Chief Elected Official

1-6-2021

Date

Thomas Gregory, State Coordinator
Mississippi Main Street Association

Date

PROPERTY OPTION AND SALE AGREEMENT

THIS AGREEMENT entered into this the _____ day of _____, 2023, by and between the **TUPELO REDEVELOPMENT AGENCY, the urban renewal agency of the City of Tupelo, Mississippi, organized and existing under the laws of the State of Mississippi** (hereinafter referred to as "SELLER"), and _____, (hereinafter referred to as "PURCHASER"), and in consideration of the mutual covenants contained herein, do hereby contract and agree as follows:

1.

OPTION. Upon Purchaser's payment and Seller's acceptance of a non-refundable option/earnest fee in the amount of \$ _____, Purchaser agrees to purchase and Seller agrees to sell Lot _____ of the Fairpark District, Phase IV residential subdivision as depicted on the Plat for said subdivision on file in the office of the Chancery Clerk of Lee County, Mississippi in Plat Cabinet C at Slide 145, subject to the terms and conditions contained herein.

2.

PRICE. The purchase price of the property shall be Twenty-Five Thousand Dollars (\$25,000.00) less \$ _____ of the option/earnest money paid, and shall be due and payable from Purchaser at the closing of the lot.

3.

TITLE. Seller will provide Purchaser with a title certificate for each lot from an attorney of Seller's choice, free and clear of all liens and encumbrances. If said title certificate, survey or environmental study of the subject real property reflects defects, encumbrances or other matters which affect the marketability of the real property described herein, then Seller may, at its option,

either: (a) Return all sums paid by Purchaser and declare this Agreement void, or (b) Seller shall have thirty (30) days from date of receipt of written notice from Purchaser of such defect to cure same. If the title cannot be cured within said thirty (30) day period, then this Agreement shall terminate and Seller shall return any earnest money to Purchaser. The Seller shall furnish a good and sufficient Warranty Deed at time of closing conveying title to the subject property to the Purchaser herein. Notwithstanding the above, this conveyance is and shall be subject to the following:

(a) Subject to applicable Declaration of Covenants, Conditions and Restrictions to the above-described real property filed for record in the Office of the Chancery Clerk of Lee County, Mississippi.

(b) Easements, restrictive covenants and other matters as shown on the plat of Fairpark District Phase Four - **Cabinet C- Slide 145**, as same are recorded in the records of maps and plats on file in the office of the Chancery Clerk of Lee County, Mississippi.

(c) Reservation by the Grantor of a perpetual easement of ingress and egress for pedestrian and vehicular traffic and shared parking over the driving lanes, parking areas and walkways of the parking lots developed or to be developed by Grantee. The easements reserved hereby shall run with the land.

4.

INSPECTION. Prior to closing, Purchaser shall have the right to go upon the property for the purpose of making engineering studies, surveys, topographical surveys, determination of water, street and sewer layouts, test boring, and sub-surface inspections. Purchaser will, at his expense, repair any damage caused by its activities on the Property.

5 .

POSSESSION. Possession of the subject property shall be delivered to Purchaser at time of closing unless mutually agreed otherwise.

6.

CLOSING. The closing (the "Closing") of the transaction(s) contemplated in Paragraph 2 above shall be No more than sixty (60) days from the effective date of this Agreement. Seller has advised Purchaser that the subject lot can be conveyed by Seller pursuant to the terms and conditions set forth herein, and said lot is suitable in Seller's opinion for Purchaser to immediately commence construction thereon.

7.

CLOSING COSTS. Seller shall be responsible for the expense of preparation of the warranty deed and certificate of title. Purchaser shall be responsible for all other closing costs. It is further agreed and understood that each party hereto shall be responsible for their respective attorney's fees and other costs incurred in connection with the closing.

8.

TAXES. Taxes for any current year of closing, if any, shall be pro-rated.

9.

REAL ESTATE COMMISSION. Seller and Purchaser each represent to the other that neither is represented by a real-estate broker, and that no real estate commissions are due in connection with the sale of the subject lot or parcel.

10.

ADDITIONAL CONDITIONS: REIMBURSEMENT INCENTIVES.

Seller will provide an incentive rebate on each lot based on the difference of cost at \$8 per square foot in a building floor plan of 3125 square feet down to a minimum of 1800 square

feet. (E.g. final cost of lot 3125 sq. ft. or greater - \$25,000; final cost of lot 1800 sq. ft. - \$14,400; final cost of lot 2500 sq. ft. - \$20,000.) Square footage will be based on the heated/cooled portion of the structure as confirmed by the building permit filed by the developer. The purchaser is eligible to apply for the rebate upon design approval, issuance of building permit and verification of square footage by a constructed foundation. The developer will provide a copy of the approved permit with approved square footage to TRA to apply for the rebate.

11.

ADDITIONAL CONDITIONS: DESIGN REVIEW.

All houses built are subject to design approval of each house constructed by the Design Review Committee of Tupelo Redevelopment Agency and the development and building codes of the City of Tupelo, Mississippi.

12.

ADDITIONAL CONDITIONS: SELLER'S OPTION TO REPURCHASE

Construction shall begin on the subject lot within one year from the date of the execution of a Warranty Deed. Should construction fail to commence within this time period, Tupelo Redevelopment Agency shall have the option for a period of twelve (12) months thereafter, to repurchase the subject real property from Purchaser, its successors and/or assigns, at the original purchase price less any incentives previously paid to Purchaser

13.

ADDITIONAL CONDITIONS: SELLER'S FIRST RIGHT OF REFUSAL

In the event Purchaser elects to sell or otherwise dispose of said property within twelve (12) months from the date of closing, Purchaser shall, before completing such sale or other disposition, provide a written notice (the "Right of First Refusal Notice") of such sale to

Seller. Seller shall have fourteen (14) days from receipt of written notice to purchase the property at the original purchase price. If Seller elects not to purchase the property, it will cause a written notice of its refusal to be recorded in the land records of Lee County, Mississippi within the fourteen (14) day period. Seller's Right of First Refusal shall terminate upon Purchaser's commencement of construction or twelve (12) months from the date of closing, whichever occurs first. Termination of Seller's Right of First Refusal shall have no effect upon Seller's Right to Repurchase as contained in paragraph 12 above.

14.

ACCEPTANCE. Excluding those ADDITIONAL CONDITIONS above, it is understood and agreed that all understandings and agreements heretofore had between the parties hereto are merged in this contract, which alone fully and completely expresses their agreement.

SIGNATURE PAGE FOLLOWS

EXECUTED IN DUPLICATE ORIGINALS, on this the _____ day of _____, 2023.

TUPELO REDEVELOPMENT AGENCY

Reed Hillen, Chairman

_____, _____

PURCHASER

_____, _____

acknowledging and agreeing that it is difficult or impossible to estimate accurately the damages that might be suffered by SELLER upon PURCHASER's default and that the amount of the Earnest Money is a reasonable estimate of the probable amount of such damages.

If the sale and purchase of the Property contemplated by this Agreement is not consummated because of SELLER's default, failure or refusal to perform hereunder (including inability to deliver the title required herein), PURCHASER, as its sole and exclusive remedies, may either (i) terminate this Agreement and the Escrow Agent shall pay to PURCHASER or PURCHASER's demand the Earnest Money deposited with the Escrow Agent, and neither party shall have any further right or obligation under this Agreement, or (ii) to seek specific performance.

ARTICLE 18

Time of Essence and Incentives

Time is of the essence of this Agreement. PURCHASER has committed to construct and complete a minimum of an 80-room boutique hotel that meets or exceeds a private investment of Sixteen Million Dollar (\$16,000,000). The SELLER and City of Tupelo acknowledges that the PURCHASER's commitment would not have been made but for the SELLER and City of Tupelo providing the following incentives. (1) As allowed by State of Mississippi laws, the City of Tupelo would grant a real and personal property tax exemption for seven years. The City shall further take such actions as appropriate to encourage Lee County to participate in an ad valorem tax exemption pursuant to the established policies of the county. (2) SELLER shall rebate to the PURCHASER the sum of Twenty-Five Thousand Dollars (\$25,000.00) in the event the groundbreaking on the hotel takes place within thirty days of receiving a building permit, but no later than April 1, 2020, and an additional Twenty-Five Thousand Dollars (\$25,000.00) in the event a certificate of occupancy is obtained by Purchaser within Eighteen (18) months of groundbreaking. (3) SELLER and City of Tupelo agree to support PURCHASER's application to the Mississippi Development Authority for approval of the project for participation in the State of Mississippi Tourism Rebate Program.

ARTICLE 19

Severability

If any term, covenant or condition of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement or the application of such terms, covenants and conditions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term, covenant or condition of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

ARTICLE 20

Attorney's Fees

Each party shall pay its own attorney's fees.

ARTICLE 21

Mississippi Law

This Agreement shall be construed and interpreted under the laws of the State of Mississippi.

ARTICLE 22

Successors and Assigns

PURCHASER, upon written notice to SELLER at least five (5) days prior to Closing, may assign the obligations under this Agreement to an entity controlled by the PURCHASER without SELLER's consent, provided that the assignee shall assume all obligations of PURCHASER under this Agreement but PURCHASER shall

Originals given
to Kim & Debbie E
7-17-17

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (the "MOU") is made and entered into as of the last date of execution by and among the City of Tupelo, Mississippi, acting by and through its City Council (the "City"), the Tupelo Redevelopment Authority ("TRA," and together with the City, (the "Inducers") and Maloney Development Properties, LLC., a development company headquartered in Tupelo, Mississippi and its successors or permitted assigns (the "Company").

WHEREAS, the Inducers will make available for purchase certain real property and easements located in the City in the area known as the Fairpark District, as generally depicted on the plan attached hereto on "Exhibit A" (as such plan may be modified in accordance with a final master plan layout approved by the mutual agreement of the parties hereto, the "Downtown Project Plan"), and make certain public improvements facilitative of but outside the specific Project area, both defined below, within the overall Downtown Project Plan;

WHEREAS, the Company will use its best efforts to cause the development of two multi-story mixed use office and retail buildings and in accordance with an agreed design plan, on-site public infrastructure to include, but not limited to street, on-street parking, sidewalks, landscaping, streetscaping and lighting—all convertible to a public plaza area (the "Project") generally in accordance with the Downtown Project Plan on the property identified therein (the "Project Site");

WHEREAS, the Company expects that the Project will result in a capital investment of not less than Twelve Million Dollars (\$12,000,000), exclusive of public infrastructure improvements, and that the first phase of the Project will be substantially completed on or before June 1, 2018;

WHEREAS, the Company further anticipates that the Project will, following the Final Completion Deadline, result in the creation of up to 100 new full-time jobs and an estimated annual retail sales (and other sales subject to Mississippi sales tax) which could equal or exceed \$5,000,000;

WHEREAS, the Inducers have determined that the proposed Project will benefit the residents of the City by increasing both employment and tax revenues and have further determined that the Project will improve the standard of living for the residents of the City and Lee County, Mississippi (the "County"); and

WHEREAS, the parties hereto wish to set forth and memorialize their mutual understandings and obligations with respect to the Project in this MOU.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants, promises and agreements contained herein, and other good and valuable consideration, the parties agree as follows:

ARTICLE I.
OBLIGATIONS

Section 1.01 The parties hereby agree that, in consideration of the Company undertaking the Project with its anticipated employment opportunities for, investment in and tax revenues to the City, the Inducers will provide the respective incentives set forth herein.

Section 1.02 The Company hereby agrees that in consideration of the provision of said incentives, it will use its best efforts to develop the Project in the City in accordance with the terms hereof.

ARTICLE II.
COMPANY COMMITMENTS

Section 2.01 The Company commits to use its best efforts to develop the Project in the City and to cause the Project to result in the following:

- (a) an aggregate minimum private investment in the Project of not less than Twelve Million Dollars (\$12,000,000) ("Investment Commitment"), exclusive of public infrastructure improvements generally described in Sub-Section 2.01 (c) below; and
- (b) development of the Project Site generally in accordance with the Downtown Project Plan, which will include, but may not be limited to, two multi-story mixed use office and retail buildings ("Project Site Private Development") to be located in Fairpark Phase III B, more particularly a block of land beginning at the NE corner of the intersection of E. Troy Street and Monaghan Drive and bounded on the East by Monaghan Drive (Extended), on the South by North Drive (Extended), on the West by Fairpark Drive and on the North by East Troy Street. See Exhibit "B".
- (c) Pursuant to the City's commitment in Section 3.04, construct on the Project Site public infrastructure to include, but not limited to street, on-street parking, sidewalks, landscaping, streetscaping and lighting—all convertible to a public plaza area ("Project Site Public Infrastructure") as generally depicted on the engineering and architectural renderings agreed to by the Parties and attached hereto as Exhibit "B", and thereafter dedicate these infrastructure improvements to the City for public use, and enter into a developer agreement with the City in accordance with Section 21-45-5 for the development of the Project Site Public Infrastructure. In doing so, the City and the Company shall cooperate and work together to determine the incremental City ad valorem taxes expected to result from the Project. The tax increment financing bond in accordance with Section 21-45-1 *et seq.* of the Mississippi Code shall be for a term of not less than twenty (20) years or such shorter period as approved by the Company and necessary to market and sell said bonds (the "TIF Bonds"), the proceeds of which shall be used to fund or reimburse the Company for all eligible Project expenses incurred thereby which may be funded or reimbursed by said TIF Bonds proceeds in accordance with applicable law. The aggregate principal amount of the TIF Bonds shall be equal to the

amount which can be repaid over the term thereof from up to one hundred percent (100%) of the incremental City ad valorem taxes, and any County ad valorem taxes if Lee County participates. The Company acknowledges, understands and agrees that all Project Site Infrastructure Improvements shall be dedicated to the public for public use, and any Project Site Public Infrastructure costs exceeding the proceeds of the TIF Bonds plan will be the responsibility of the Company.

Section 2.02 Due to the time lines established in Sections 2.06 and level of coordination required to integrate the commitments of the Parties set forth in Sections 2.01 and 3.02, the Company, or its designated construction management company, will enter into a Construction Management Agreement with the City to provide construction management of the City Public Improvements defined in Section 3.02. The Company shall not bid on or perform work on the City Public Improvements and will provide construction management services only as to be agreed with the City in a Construction Management Agreement.

Section 2.03 The Company agrees to jointly work and mutually agree with TRA on a final master plan layout for the Project Site and the development of the Project thereon.

Section 2.04 The Company agrees to comply in all material respects with all mandatory federal, state and local requirements applicable to all projects similar to the Project.

Section 2.05 Subject to the satisfaction by the Inducers of their respective obligations hereunder, the Company will use its best efforts to provide or obtain all funding required for the construction and operation of the Project in excess of any funds provided by the Inducers for the Project.

Section 2.06 The Company and the other parties hereto acknowledge and agree that the Company may develop the Project and satisfy the Investment Commitment in multiple phases; provided that (i) the initial phase of the Project shall (a) result an aggregate minimum private investment, exclusive of public infrastructure improvements, in the Project of not less than \$6,000,000.00 and (b) be substantially completed on or before June 1, 2018, (ii) the second phase of the Project shall (a) result in an aggregate minimum private investment in the Project of \$12,000,000 and be substantially completed on or before twenty-four (24) months from the completion of the first building constructed on the Project Site (the "Final Completion Deadline") (*i.e.*, the total Investment Commitment, exclusive of public infrastructure improvements, of \$12,000,000 must be satisfied before twenty-four (24) months of the completion of the first building constructed on the Project Site, and at least \$6,000,000 of such total amount must be invested on or before June 1, 2018). The parties hereto further agree that the Investment Commitment by the Company (and any portion thereof committed for any phase of the Project) shall include all expenditures and costs incurred in connection the Project, including without limitation any funds borrowed by the Company and expended on the Project. Notwithstanding any other provision of this Article II to the contrary, the Investment Commitment shall not be deemed to include any funds expended by the Company to construct any portion of the Project which is then leased or otherwise transferred by the Company to any retail or restaurant enterprise--exclusive of new, additional locations--in operation in the City as of the date hereof unless the inclusion of any such amounts in the calculation of the Investment Commitment is approved by the City.

Section 2.07 The Company agrees that, if its Investment Commitment obligation is not satisfied on or before Final Completion Deadline, then all or a portion of the funds provided by the Inducers for the Project may be required to be repaid in the manner and amount set forth in Article V.

ARTICLE III.

CITY COMMITMENTS

Section 3.01 The City acknowledges that certain commitments were made to the Company to induce it to develop the Project in the City, and that, but for such commitments by the City, the Company would not have entered into this MOU and agreed to develop the Project in the City in accordance herewith.

Section 3.02 The City agrees to invest or caused to be invested up to Three Million Dollars (\$3,000,000) in public funds (the "Total Infrastructure Funds") to acquire property and to design and construct certain public improvements facilitative of but outside the specific Project area within the overall Downtown Project Plan, which public infrastructure shall be identified, designed and constructed in accordance with plans agreed to by the Parties, and shall include without limitation adequate public parking, public streets, public sidewalks and public utilities (sewer, water and electrical), necessary for the successful development and operation of the Project (collectively, the "City Public Improvements"). At a minimum the city will cause to be constructed on or before June 1, 2018, the improvements designated Area A on the attached Exhibit "C", comprising street parking improvements to Fairpark Drive, removal of the roundabout at the intersection of East Troy Street and Monaghan Drive, street parking improvements to East Troy Street, a new street and street parking (North Street Extended) from either Fairpark Drive or the eastern limit of the Project Site to Elizabeth Street. These City Public Improvements will not exceed One Million Five Hundred Thousand Dollars (\$1,500,000) (the "Area A Infrastructure Funds"). The City may elect to construct the improvements identified as Area B on the attached Exhibit "C", and if bids are solicited as an add alternate to the improvements constructed for Area A, the City may include same in the Construction Management Contract under Section 2.02. If either or both Area A or Area B City Public Improvements are included in the Construction Management Agreement, the City is required to notify potential bidders on said project areas that a construction manager will manage the work of the project. Further provided, however, that the obligation of the City to provide the Infrastructure Funds shall be limited to the total cost of acquiring property, constructing and installing the City Public Improvements which the City has the authority under applicable law to fund. Construction of the City Public Improvements to be paid for with the Area A Infrastructure Funds will be commenced within ninety (90) days after written notice from the Company that it has obtained commitments for funding that portion of its Investment Commitment required to complete the first phase of the Project.

Section 3.03 The City, on proper application from the Company, shall:

- (a) facilitate the timely issuance of all permits, licenses or other approvals which are (i) applied for by the Company, its contractor(s) or other designees, or (ii) otherwise issued by the

City, to the extent such permits, licenses or other approvals are required in connection with the Project or otherwise desired by the Company, its contractor(s) or other designees in connection therewith, including, without limitation, re-zoning approvals, zoning variances, site plan approvals, construction permits, building permits and operating permits, wastewater discharge permits, and storm-water discharge permits, business licenses;

- (b) jointly work and mutually agree with the Company and TRA on covenants and restrictions governing the use and development of the property surrounding the Project Site and to grant or caused to be granted, at no cost to the Company, such easements in favor of the Company across the portions of the property owned or other controlled by the City surrounding Project Site for purposes of ingress, egress, parking and utilities as desired by the Company for the development and operation of the Project, which covenant, restriction and easements will be executed and recorded in the land records of the County.

The City hereby agrees to use its best efforts to make permitting decisions, facilitate, apply for and receive all such permits contemplated above on an expedited basis.

Section 3.04 Pursuant to the Company's commitment in Section 2.01(c), the City shall adopt a "tax increment financing plan" for such portions of the Project Site for the Project Site Public Infrastructure in accordance with Section 21-45-1 *et seq.* of the Mississippi Code, and enter into a developer agreement with the Company in accordance with Section 21-45-5 for the development of the Project Public Infrastructure. In doing so, the City and the Company shall cooperate and work together to determine the incremental City and County ad valorem taxes expected to result from the Project. Upon request by the Company, the City shall thereafter issue tax increment financing bond in accordance with Section 21-45-1 *et seq.* of the Mississippi Code for a term of not less than twenty (20) years or such shorter period as approved by the Company and necessary to market and sell said bonds (the "TIF Bonds"), the proceeds of which shall be used to fund or reimburse the Company for all eligible Project expenses incurred thereby which may be funded or reimbursed by said TIF Bond proceeds in accordance with applicable law. The aggregate principal amount of the TIF Bonds shall be equal to the amount which can be repaid over the term thereof from up to one hundred percent (100%) of the incremental City ad valorem taxes. The City shall further, upon request by the Company, adopt such resolutions and take such actions as appropriate to encourage the County to participate in the issuance of the TIF Bonds by pledging the incremental County ad valorem taxes expected to result from the Project such that the aggregate principal amount of the TIF Bonds shall additionally include the amount which can be repaid over the term thereof from up to one hundred percent (100%) of the incremental County ad valorem taxes.

ARTICLE IV.

TRA COMMITMENTS

Section 4.01 The TRA agrees to provide the following assistance in support of the Project:

- (a) to enter into a real property purchase option agreement (upon terms mutually acceptable to the TRA and the Company, including incentives for commencing the project within 90 days and completing such portion of the project required to be complete by June 1, 2018,

and including an option to purchase at the price named below until December 31, 2019, one block to the south of the Project Site—See Exh. C.) granting the Company the right to purchase such portions of the Project Site desired by the Company for the footprints of the buildings to be constructed or caused to be constructed by the Company thereon, as identified on the Downtown Project Plan, for the purchase price equal to Ten Dollars (\$10.00) per square foot, subject to appropriate prorations, and, for no additional consideration, easements or other rights of way in favor of the Company across land owned by TRA for ingress, egress, parking and utilities as desired by the Company for the development of the Project;

- (b) to jointly work and mutually agree with the Company on a final master plan layout for the Project Site and the development of the Project thereon; and
- (c) jointly work and mutually agree with the Company and City on covenants and restrictions governing the use and development of the property surrounding the Project Site and to grant or caused to be granted, at no cost to the Company, such easements in favor of the Company across the portions of the property owned or other controlled by the TRA surrounding Project Site for purposes of ingress, egress, parking and utilities as desired by the Company for the development and operation of the Project, which covenant, restriction and easements will be executed and recorded in the land records of the County.
- (d) The TRA, on proper application from the Company, shall facilitate the timely issuance of all permits, licenses or other approvals which are (a) applied for by the Company, its contractor(s) or other designees, or (b) otherwise issued by the City or the TRA, to the extent such permits, licenses or other approvals are required in connection with the Project or otherwise desired by the Company, its contractor(s) or other designees in connection therewith, including, without limitation, re-zoning approvals, zoning variances, site plan approvals, construction permits, building permits and operating permits, wastewater discharge permits, and storm-water discharge permits, business licenses; and

The TRA hereby agrees to use its best efforts to make permitting decisions, facilitate, apply for and receive all permits on an expedited basis.

Section 4.02 The TRA agrees to advise, assist and provide any requested project management for the construction of Public Improvements with the Infrastructure Funds.

ARTICLE V.

REMEDIES FOR FAILURE TO PERFORM

Section 5.01 Upon request of the City, the Company will provide reasonable verification of its compliance with the Investment Commitment as set out in Section 2.1 herein.

Section 5.02 If all or a portion of the Area A Infrastructure Funds have been expended for the benefit of the Project and the Company has defaulted on its Investment Commitment (*i.e.*, failed to satisfy the Investment Commitment on or before the Final Completion Deadline herein) then the Company shall pay to the City an amount equal to the percentage of the Area A Infrastructure

Funds (actual expenditures spent for Area A on the Project and the acquisition costs of any real estate necessary for the Project not to exceed \$1,500,000) which equals the percentage of the Investment Commitment not met, including, but not limited to, any accrued interest and penalties and costs incurred by the City in the issuance of the bonds for the Infrastructure Funds, provided such accrued interest, penalties and bond issuance costs shall not exceed the costs associated with the bond issuance costs associated with making the City Public Improvements for Area A. The City shall provide the Company with notice of default and the Company will be given sixty (60) days following receipt of such notice to cure such default prior to any repayment becoming due and payable; provided, however, that such cure period shall be extended for such reasonable time as necessary to enable the Company to cure such breach, so long as the Company undertakes diligent efforts to commence the cure within said sixty (60) day period and diligently thereafter continues such cure to completion.

Example: If, as of the Final Completion Deadline, the total investment made or caused to be made by the Company in the Project totals only Ten Million Dollars (\$9,600,000.00) (*i.e.*, only 80%) of the Investment Commitment), the Company would have sixty (60) day or other applicable cure period to cure such default or at the end of such cure period would be required to pay to the City an amount equal to twenty-percent (20%) of the Area A Infrastructure Funds actually expended and the proportion of bond issuance costs associated with the City Public Improvements in Area A and any acquisition of real property.

Section 5.03 The Company's total repayment obligation to the City prescribed by Section 6.2 shall not exceed the total amount of the Infrastructure Funds actually expended, plus actual accrued interest and penalties and costs incurred by the City in the issuance of the bonds for the Area A Infrastructure Funds, provided such accrued interest, penalties and bond issuance costs shall not exceed One Hundred Thousand Dollars (\$100,000.00).

Section 5.04 Notwithstanding any other provision of this MOU to the contrary, if the Company fails to obtain on or before ninety (90) days after the execution of this agreement, commitments for funding that portion of its Investment Commitment required to complete the first phase of the Project, then the Company, or City and TRA may terminate this MOU or any other definitive agreements hereafter executed by the parties. If the City and TRA provide the Company with notice of such termination in such event, the Company shall have sixty (60) days following receipt of such notice to cure such failure and this MOU shall be deemed terminated in such event only after the expiration of said sixty (60) day period and the failure by the Company to cure such default during said cure period.

Section 5.05 Notwithstanding any other provision of this MOU to the contrary, the Company may terminate this MOU or any other definitive agreements hereafter executed by the parties by written notice to the City and TRA at any time prior to the date that the City has expended any of the Infrastructure Funds. The termination of such commitments shall be provided by written notice to all parties hereto.

ARTICLE VI.

MISCELLANEOUS

Section 6.01 If any clause, provision or paragraph of this MOU is held to be illegal or invalid by any court, or improper, or untenable, the illegality or invalidity of such clause, provision or paragraph shall not affect any remaining clauses, provisions or paragraphs hereof, and this MOU shall be construed and enforced as if such illegal or invalid clause, provision or paragraph had not been contained herein.

Section 6.02 The terms of this MOU may be modified or waived only by a separate writing signed by each of the parties that expressly modifies or waives any such term.

Section 6.03 This MOU may be executed in several counterparts all of which shall be regarded for all purposes as original and shall constitute and be but one and the same instrument.

Section 6.04 The parties agree to execute and deliver such additional instruments and documents, provide such additional financial or technical information, and to take such additional actions as may be reasonably required from time to time in order to accomplish the realization of the incentives contained herein.

Section 6.05 That inducers agree that they each shall coordinate with the company regarding all press releases, other announcements, events and publications of the inducers concerning the project.

Section 6.06 The laws of the State of Mississippi shall govern this MOU.

Section 6.07 All communications and notices expressly provided for herein shall be sent, by registered first class mail or by nationally recognized courier for delivery on the next business day as follows:

MALONEY DEVELOPMENT PROPERTIES, LLC.

Colin Maloney, Member/Manager

P.O. Box 1366

Tupelo, MS 38802

CITY OF TUPELO, MISSISSIPPI

Mayor Jason Shelton

71 East Troy Street (38804)

P. O. Box 1485

Tupelo, MS 38802

TUPELO REDEVELOPMENT AUTHORITY

Reed Hillen, or his successor as Chairman

108 South Broadway Street (38804)

P.O. Box 468

Tupelo, MS 38802

Section 6.08 The commitments and obligations of the Company set out in this MOU shall be subject to force majeure which shall be defined as any failure or delay by the Company to perform its obligations and commitments under the terms of this MOU by reason of fires, floods, inability to obtain materials, conditions arising from governmental orders or regulations, war or national emergency, acts of God and any other cause, similar or dissimilar, which to be applicable must materially impact construction of the Project. If such force majeure event should occur, any such commitments of the Company which are not met due to force majeure shall be extended for the period that such force majeure caused such delay. The parties hereto agree to negotiate in good faith to resolve any such situation in the best interest of the Project.

Section 6.08 The nature and amount of incentives set forth in this MOU are strictly confidential. Except for disclosures (i) to the parties hereto and their respective agents, employees, lawyers, accountants, architects, engineers and advisors, to prospective investors, partners and lenders and their respective agents, employees, lawyers, accountants, architects, engineers and advisors and to prospective tenants or purchasers of all or part of the Project and their respective agents, employees, lawyers, accountants, architects, engineers and advisors; and (ii) required by law, including, but not limited to, a request under the Mississippi Public Records Act or the Freedom of Information Act, the terms set forth herein may not be disclosed by any party without the prior written consent of all parties hereto. Nothing in the foregoing shall limit the ability of the Company to disclose the Project or the Company's commitments with respect to the Project.

Section 6.09 Any assignment by the Company of all or any portion of this MOU shall require the prior consent and approval of the City.

Section 6.10 The exhibits, annexes and schedules identified in this MOU and annexed hereto are incorporated herein by reference and made a part hereof. If any provision of this MOU conflicts with or is inconsistent with any ancillary agreement relating to the matters contemplated hereby

or with any exhibit, annex or schedule annexed hereto, the terms, conditions and obligations set forth in this MOU shall control.

IN WITNESS WHEREOF, the Company has caused its name to be hereunto subscribed by a duly authorized officer, the City has caused its name to be hereunto subscribed by the Mayor, and TRA has caused its name to be hereunto subscribed by the Executive Director, as of the date hereinafter written.

[SIGNATURES ON FOLLOWING PAGES]

CITY OF TUPELO, MISSISSIPPI

DATE 7/13/17

BY: _____


Jason Shelton, Mayor

ATTESTED BY:

Amanda Daniel

TUPELO REDEVELOPMENT AUTHORITY

3/13/17
DATE

BY: 
Reed Hillen, Chairman

ATTESTED BY:

Amanda Daniel

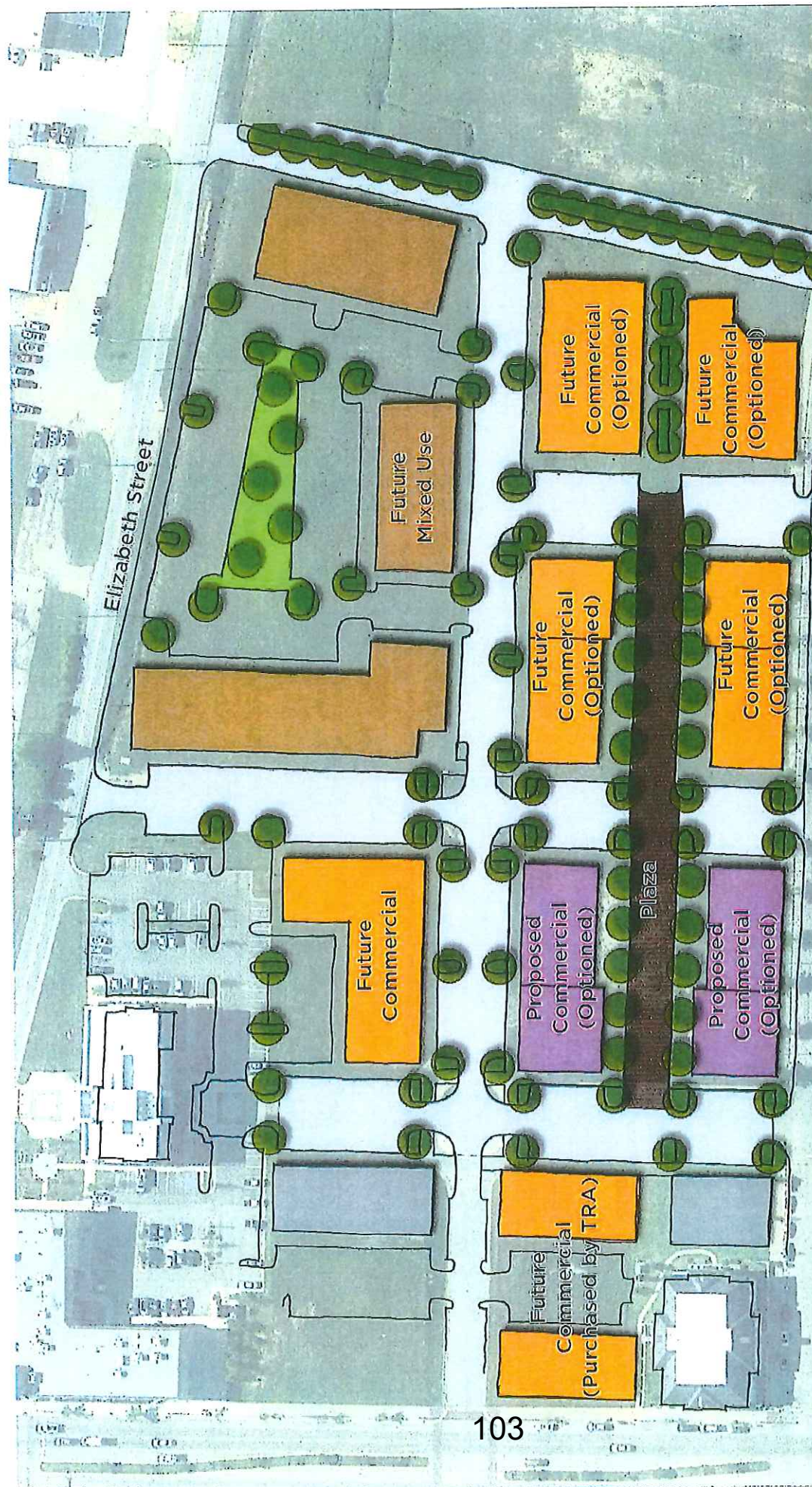
MALONEY DEVELOPMENT PROPERTIES, LLC.

6-9-17
DATE

BY:

Colin Maloney, Member/Manager

Title:



DOWNTOWN PROJECT PLAN

EXHIBIT A - CONCEPTUAL MASTER PLAN . TUPELO, MS

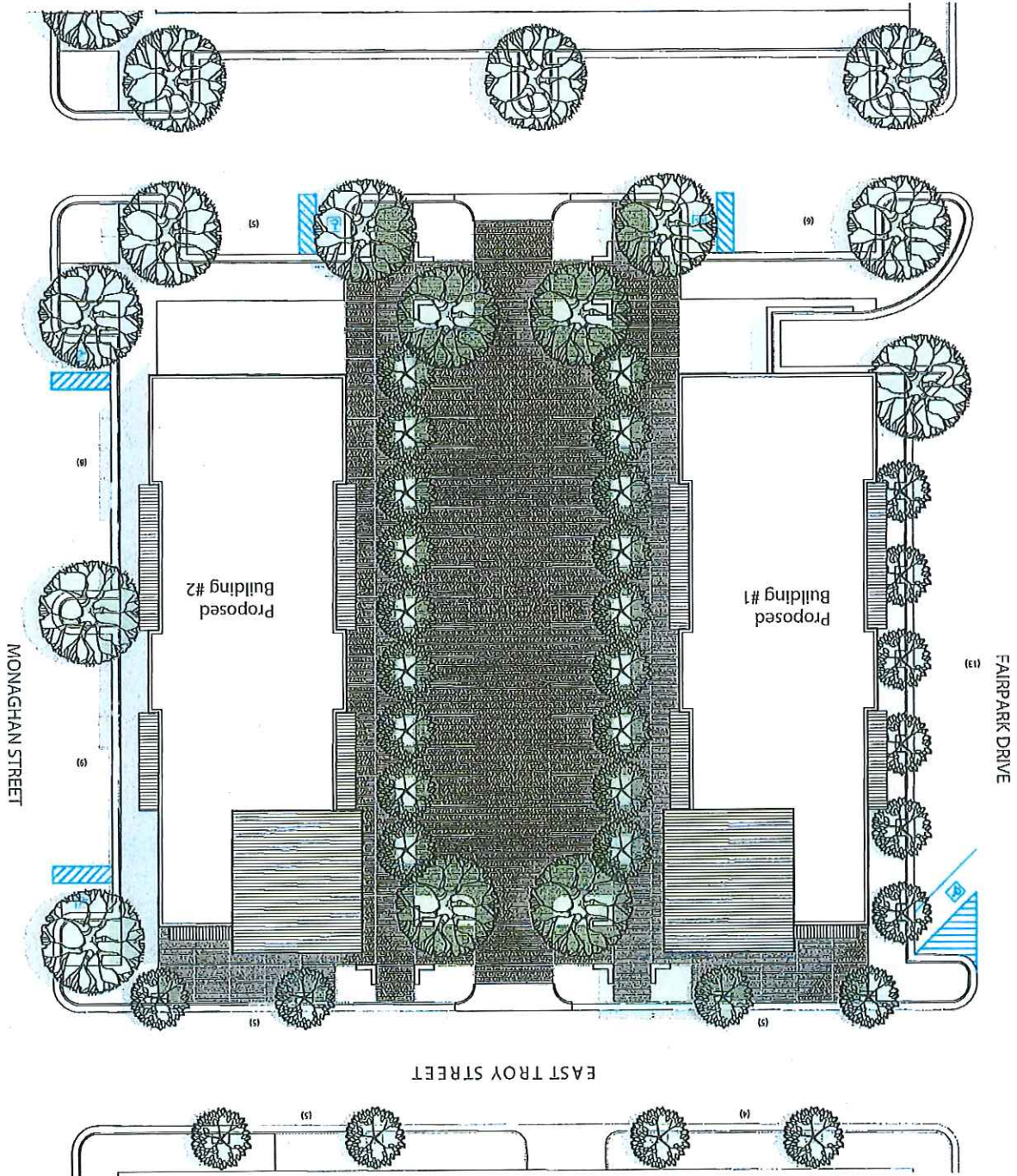
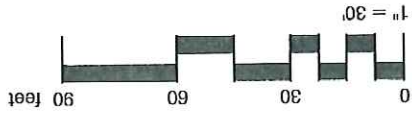
APRIL 2017

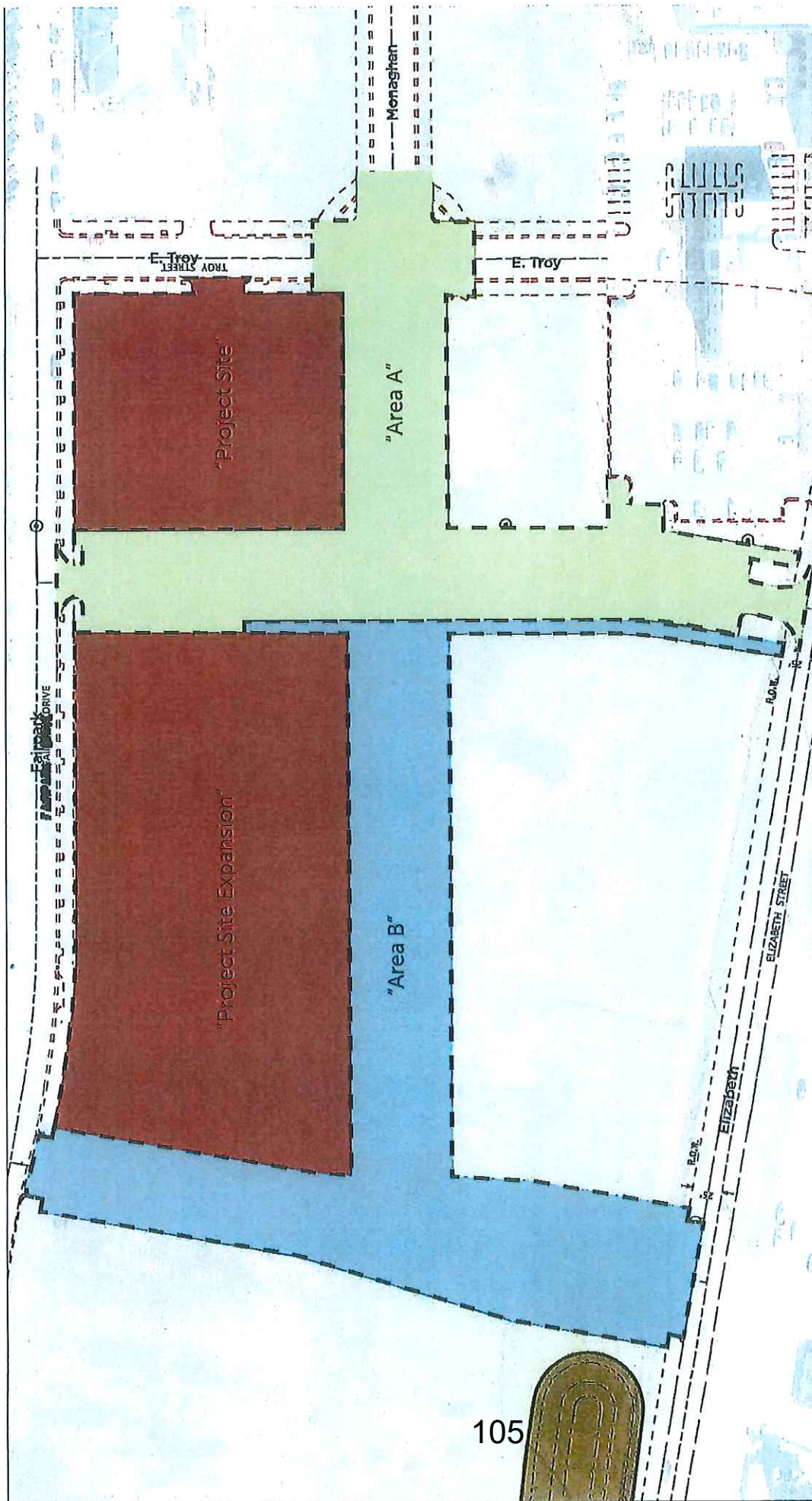


DOWNTOWN PROJECT PLAN **EXHIBIT B - PROJECT SITE , TUPELO, MS**

APRIL, 2017

SLA
 Sloan Landscape Architecture





DOWNTOWN PROJECT PLAN

EXHIBIT C - PUBLIC IMPROVEMENT AREA MAP . TUPELO, MS

APRIL 2017



100'
0



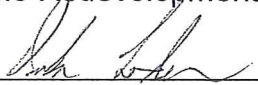
CENTURY COMMERCIAL
REAL ESTATE SERVICES

P.O. Box 1366 • Tupelo, MS 38802
205 East Troy Street, Suite 301 • Tupelo, MS 38804
Phone (662) 842-4076 • Fax (662) 546-8696
www.centurycg.com

CENTURY

Date: January 29, 2020

To: Debbie Brangenberg, Coordinator
Tupelo Redevelopment Authority; Via Hand Delivery

From:  Duke Loden, Director/Broker

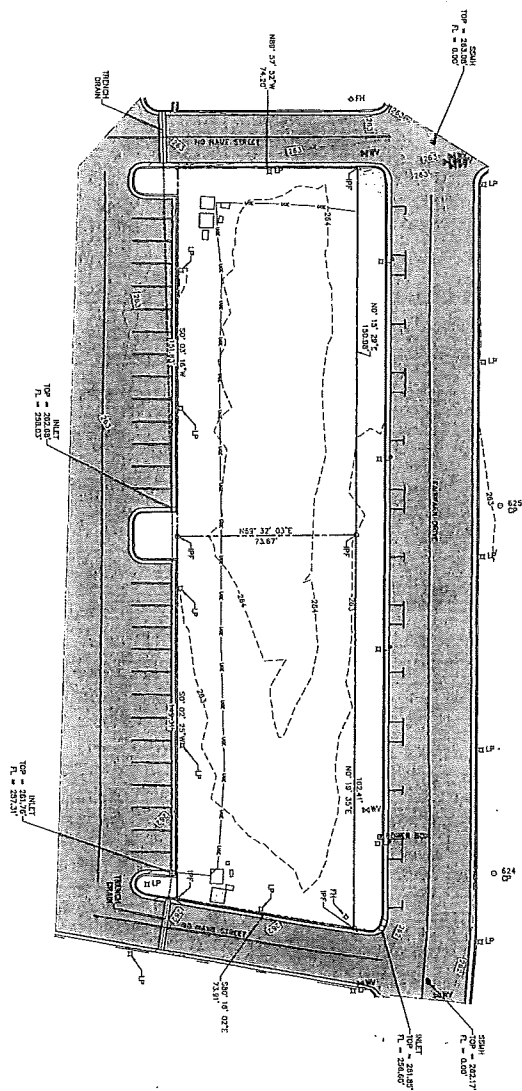
Re: Execution of Purchase Option

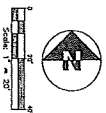
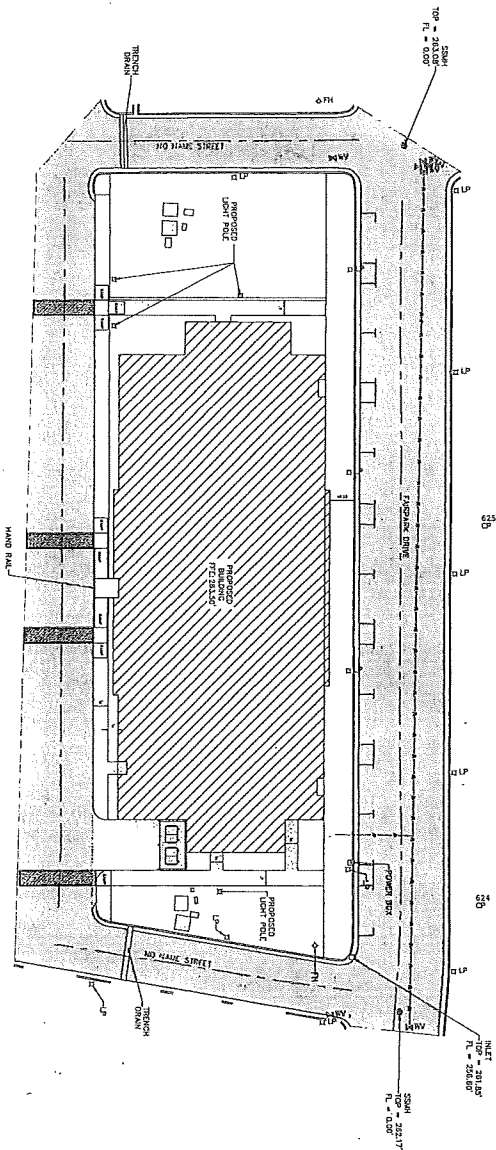
As Colin Maloney and I finally have a signed lease with NMMC and a west side elevation of our new mixed-use four story building, let me exercise the "Option Agreement To Purchase Real Property" signed on May 2nd for the property in Lot 4A and 4B in Fairpark. Let me again thank you and Ben Logan for the letter and resolution that you got for us on December 12th regarding the shared public parking which had held up the NMMC doctors from signing the lease since October. As you know, Maloney Development Properties and Century Construction have already conducted inspections of the site and have prepared dirt-work plans in order to get the construction started within a day or two after this property sale is closed.

With this letter, I have attached a property survey, a site plan showing the footprint of the building, a floorplan of Fairpark Building 3, a colored east elevation drawing of the building showing the upper floor housing units and balconies on the second, third and fourth floors, and a black & white drawing of the west and east elevations of the building. If you have any questions on these items in your committee's design review, please give Colin or me or Laura Tinsley a call. We have previously authorized the surveyor to prepare a purchase survey which will include square footage of the land under the building's footings and which will show legal descriptions of what is being purchased and what is not being purchased in Lots 4A and 4B. We should have these additional items to you in the next few days so the legal and title work can begin by Ben Logan and Scott Davis.

Attachments

Cc: Colin Maloney, Laura Tinsley





C3

FAIRPARK BUILDING THREE

CLIENT: CENTURY CONSTRUCTION

DRAWING: SITE PLAN

LOCATION: TUPELO, MISSISSIPPI

DESIGNED BY: [Signature]

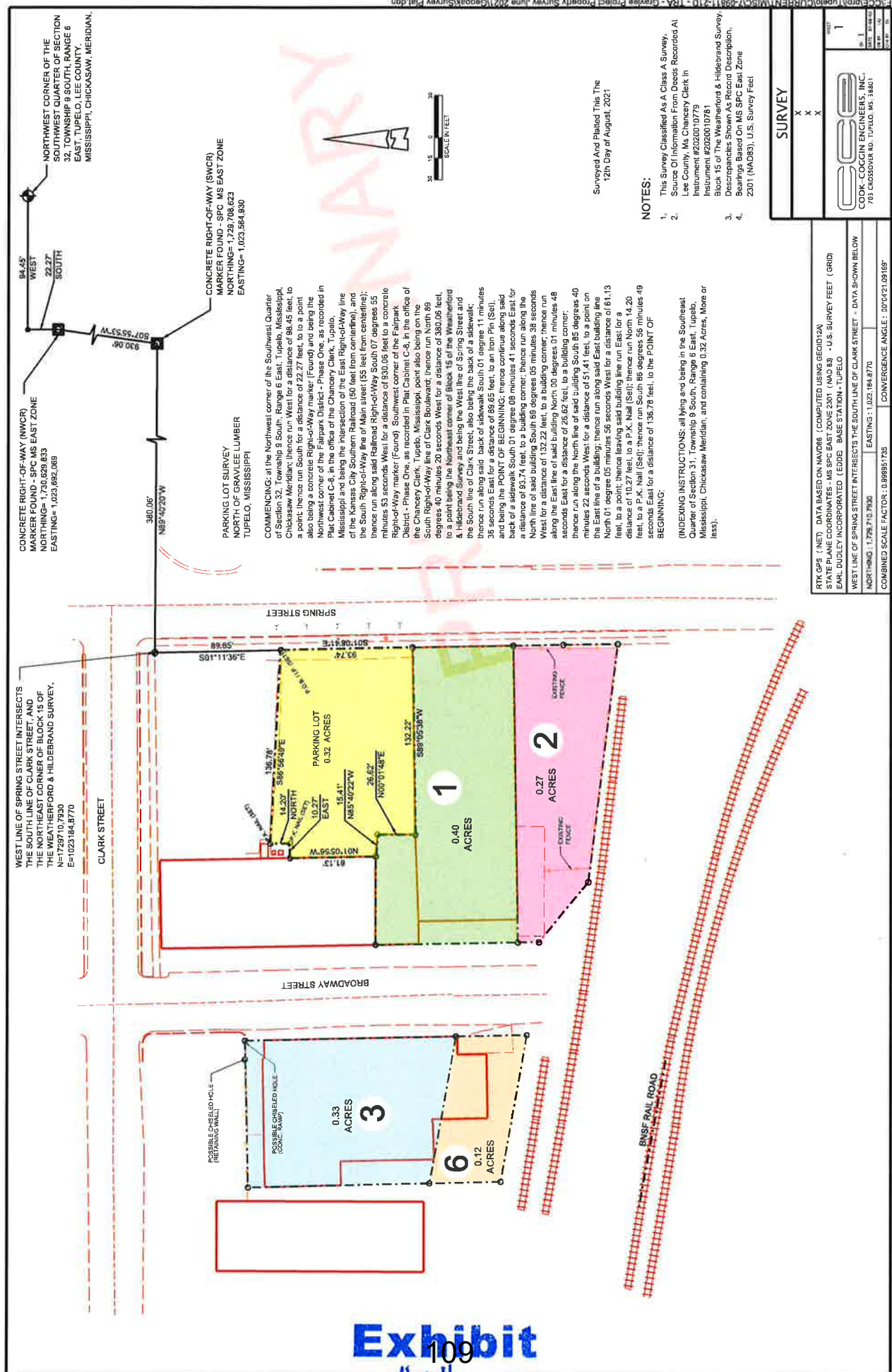
NO.	DATE	DESCRIPTION
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2	10/1/2010	ISSUED FOR PERMIT
3	10/1/2010	ISSUED FOR PERMIT
4	10/1/2010	ISSUED FOR PERMIT
5	10/1/2010	ISSUED FOR PERMIT
6	10/1/2010	ISSUED FOR PERMIT
7	10/1/2010	ISSUED FOR PERMIT
8	10/1/2010	ISSUED FOR PERMIT
9	10/1/2010	ISSUED FOR PERMIT
10	10/1/2010	ISSUED FOR PERMIT



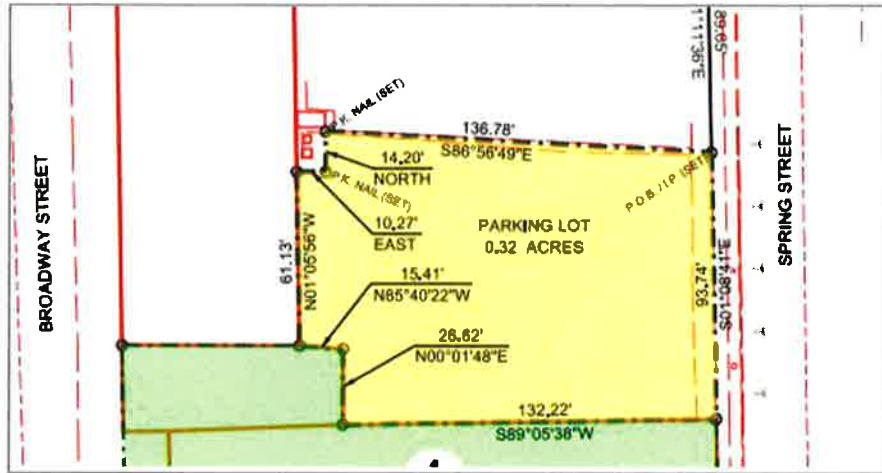
THIS DOCUMENT IS THE PROPERTY OF THE ENGINEER AND IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, WITHOUT THE WRITTEN PERMISSION OF THE ENGINEER.

ALL RIGHTS RESERVED. NO PART OF THIS PUBLICATION MAY BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, WITHOUT THE WRITTEN PERMISSION OF THE ENGINEER.





APPRAISAL REPORT



VACANT LAND WEST SIDE OF SOUTH SPRING STREET SOUTH OF CLARK STREET TUPELO, MISSISSIPPI 38804

Requested By

MR. BEN LOGAN
CITY OF TUPELO

Effective Date of Appraisal

SEPTEMBER 27, 2021

Appraised by

C. Kyle Rogers
Rogers Appraisal Company
State Certified General Real Estate Appraiser
License Number GA-943

Exhibit

"B"

SUMMARY OF SALIENT FACTS AND CONCLUSIONS

VACANT LAND WEST SIDE OF SOUTH SPRING STREET SOUTH OF CLARK STREET TUPELO, MISSISSIPPI 38804

Property Name: S. Spring Street Land

Site Size: 0.32 Acres

Purpose of Appraisal: Internal Business Decisions for the City of Tupelo

Effective Date of Appraisal: September 27, 2021

Zoning: MUD, Mixed-Use Downtown District

Market Value Indication: \$75,000

Appraiser: C. Kyle Rogers
Rogers Appraisal Company
State Certified General Real Estate Appraiser
GA-943

CONTRACT OF PURCHASE

AGREEMENT entered into this the _____ day of _____ 2022, by and between the **MILL VILLAGE LUMBERYARD, A MISSISSIPPI LIMITED LIABILITY COMPANY**, (hereinafter referred to as "SELLER"), and the **CITY OF TUPELO, MISSISSIPPI** (hereinafter referred to as "PURCHASER"), and in consideration of the mutual covenants contained herein, do hereby contract and agree as follows:

Purchaser desires to purchase from Seller, and Seller wishes to sell to Purchaser, all of Seller's right, title and interest in and to certain real property located at S. Spring Street and situated in the City of Tupelo, Lee County, Mississippi, upon the terms set forth herein. The real property is more particularly described as follows (the "Subject Property"):

See Legal Description Attached

1. PRICE. The purchase price of the property shall be SEVENTY-FIVE THOUSAND and NO/100 Dollars (\$75,000.00) and shall be due and payable at closing.
2. CLOSING. Sellers shall deliver to Purchaser at closing a warranty deed, conveying good and marketable fee simple title to the Subject Property, subject to subdivision, zoning, and other regulations in effect in the City of Tupelo or Lee County, Mississippi, and rights of way and easements for public roads, flowage, utilities and any mineral or mineral rights, including oil and gas, leased, granted or retained by current or prior owners, as well as any other restriction, reservation, encumbrance or items of record or which an accurate title search would reveal or which a survey or inspection of the property would reveal, and with taxes not delinquent; provided, however, that should delinquent taxes be due, Seller hereby agrees to pay such amount with the proceeds from the closing.
3. CLOSING COSTS. Purchaser and Seller are half any and all other closing costs, if any. Real estate taxes for the current year, if any, shall be paid be prorated.
4. PROPERTY CONDITION. The Subject Property is sold in an "AS IS", "WHERE IS" condition "WITH ALL FAULTS" as of the closing. Purchaser acknowledges that neither Seller nor any of the employees, agents, or attorneys of Sellers have made any verbal or written representations or warranties whatsoever to Purchaser, whether express or implied, statutory, or by operation of law regarding the condition of the Subject Property or the title thereto.
5. CLOSING AND POSSESSION. Seller and Purchaser shall work together to reasonably set a time for closing. Possession shall pass at Closing.
6. COMMISSION: Seller and Purchaser each represent and warrant that they are not represented by a broker and that no real estate commissions are due in the regard to the sale(s) contemplated in this agreement.
7. GOVERNING LAW: This Agreement shall be governed by and interpreted in accordance with the laws of the State of Mississippi.

Exhibit

"C"

8. **ENTIRE AGREEMENT:** This writing contains the entire Agreement of the Parties and may not be amended except in writing, signed by both Seller and Purchaser.

IN WITNESS WHEREOF, each of the Parties hereto has signed this Agreement on the date shown below their respective signatures. This Agreement shall, for all purposes, be deemed to be fully executed on the latest of the dates of execution as shown below (the "Effective Date").

PURCHASER

SELLER

TODD JORDAN, MAYOR

MILL VILLAGE LUMBERYARD,
A MISSISSIPPI LIMITED
LIABILITY COMPANY

CITY OF TUPELO, MISSISSIPPI
P.O. BOX 1485
TUPELO, MS 38802
(662) 841-6513

() -

DATE

DATE

ATTEST

KIM HANNA, CFO/CITY CLERK

TERM SHEET

City of Tupelo (the "City") Proposal for Sale, Purchase and Redevelopment of 216 Spring Street N. (Parcel 089K-31-250-00) and 218 Spring Street N (Parcel 089K-31-249-00), Tupelo, MS.

The City's (following proposal relates to the purchase and redevelopment of the real property and improvements at 216 ("Lot 1") and 218 ("Lot 2") Spring Street N, Tupelo, MS (the "Subject Property") by the undersigned purchasers or an entity to be formed by the undersigned purchasers (collectively, the "Purchaser").

This term sheet is subject to the satisfactory completion of due diligence by Purchaser and its advisors, approval by City, closing on the Subject Property and valid conveyance of the Subject Property to Purchaser, as well as all other terms and conditions set forth herein.

- 1) **Purchase of the Subject Property.** The Purchaser shall purchase the two (2) lots from City at a Purchase Price (the "Purchase Price") of no less than the combined original appraised valuation of Lot 1 at \$105,000 and Lot 2 at \$270,000 for a total Purchase Price of \$375,000 to be paid as stated herein. The surplus and sale of City property allows a sale price to be the average of the difference in value of two appraisals or higher. Two appraisals of the Subject Property have been obtained with the average of the difference in value being \$287,500 (the "Conditional Purchase Price"). As an inducement to this sale and Purchaser's undertaking of this project, City will offer the Conditional Purchase Price to Purchaser in the form of an incentive rebate of the Purchase Price in the amount of \$82,500 upon Purchaser receiving a certificate of occupancy for the project on or before June 30, 2025.
- 2) **Payment.**
 - a. The Purchase Price shall be paid at the time of closing.
 - b. Closing shall occur no later than April 1, 2023, unless otherwise extended in writing by City and delineated in the purchase contract.
 - c. As an inducement to this sale and Purchaser's undertaking of this project, City will offer the Conditional Purchase Price to Purchaser in the form of an incentive rebate of the Purchase Price in the amount of \$82,500 upon Purchaser receiving a certificate of occupancy for the project on or before June 30, 2025.
- 3) **Plan of redevelopment.** Purchaser shall submit a plan of redevelopment of the Subject Property to City of Tupelo for approval by March 15, 2023. This plan of development shall include a timeline for the phases of the redevelopment and address the cleanup of the interior of the building and measures to be taken for public safety plan during the redevelopment.

The former owner shall be offered the chance to access the property prior to closing to remove any personal property in the building. After closing, Purchaser shall dispose of or destroy personal property not removed by previous owner.
- 4) **Ad Valorem Tax Exemption.** City will grant a 5-year ad valorem tax exemption on the new improvements and renovations to the Subject Property, under its current policy as allowed by Miss. Code Ann. Section 17-21-5. A 7-year ad valorem tax exemption will be provided by City with a documented private investment of \$10 million or more. Inducement resolutions will be adopted by the City prior to the commencement of construction on the project, and City will take reasonable efforts to induce Lee County to likewise exempt the property. The baseline for exemptions on the value of the Subject Property immediately before renovations begin is established by the current

2023 assessment by the Lee County Tax Assessor of \$80,000 for Lot 1 and \$354,770 for Lot 2. Those taxes shall continue to be due and payable unless re-assessed during the renovation period by the Lee County Tax Assessor.

- 5) **State and Federal Tax Credits.** City shall cooperate with Purchaser and take reasonable steps as requested by Purchaser to facilitate the application and receipt by Purchaser of State and Federal Tax Credits, including Historic Tax Credits or Preservation Tax Credits, under all available State and Federal Tax Credit programs for which the Project qualifies.
- 6) **Temporary Utilities.** City shall provide underground electrical feeds of no more than 200 linear feet from the exterior power source to the Subject Property.
- 7) **Staging Area.** City shall allow the Purchaser to fence off a portion of the public parking area adjacent to the Subject Property (not to exceed half of the total parking area immediately east of the north to south property line of the Subject Property) during construction of the Project for the purpose of staging construction materials and equipment.
- 8) **Public Parking.** Within six (6) weeks of substantial completion of the Project, City shall resurface and restripe the public parking lot located adjacent to the Subject Property. The current estimated cost of this City commitment is \$80,000.
- 9) **Designated Parking.** Reasonable spaces for designated parking will be made on Spring Street, Jefferson Street and the parking lot to the east.
- 10) **Sidewalks.** Within six (6) weeks of substantial completion of the Project, City shall resurface the public sidewalks located adjacent to the Subject Property. The current estimated cost of this City commitment is \$30,000.
- 11) **Exclusivity.** City agrees that from the date of acceptance of this Term Sheet until the closing date, City will cease and refrain from any discussions with any person or entity other than the Purchaser regarding the purchase of the Subject Property.
- 12) **Buyback Option.** The purchase contract and deed shall include a buyback option for City in the amount of \$375,000 should Purchaser fail to complete cleanout, obtain engineer certification of the stability of the building and commence construction within one year of the date of closing.
- 13) **Irrevocable Letter of Credit.** An Irrevocable Letter of Credit ("ILC") will be provided by Purchaser to City in the sum of \$75,000. The ILC will be released to Purchaser upon completion of cleanout, certification by an engineer of the structural stabilization of the building and commencing construction. Should Purchaser fail to commence construction within one year of closing, City may exercise its buyback option and retain the ILC sum of \$75,000 toward demolition and redevelopment of the property.

[Signature page follows.]

Signature Page to Proposal for Purchase and Redevelopment of 216 and 218 Spring Street N, Tupelo, MS dated February __, 2023.

Submitted by:

PURCHASER:

_____, LLC

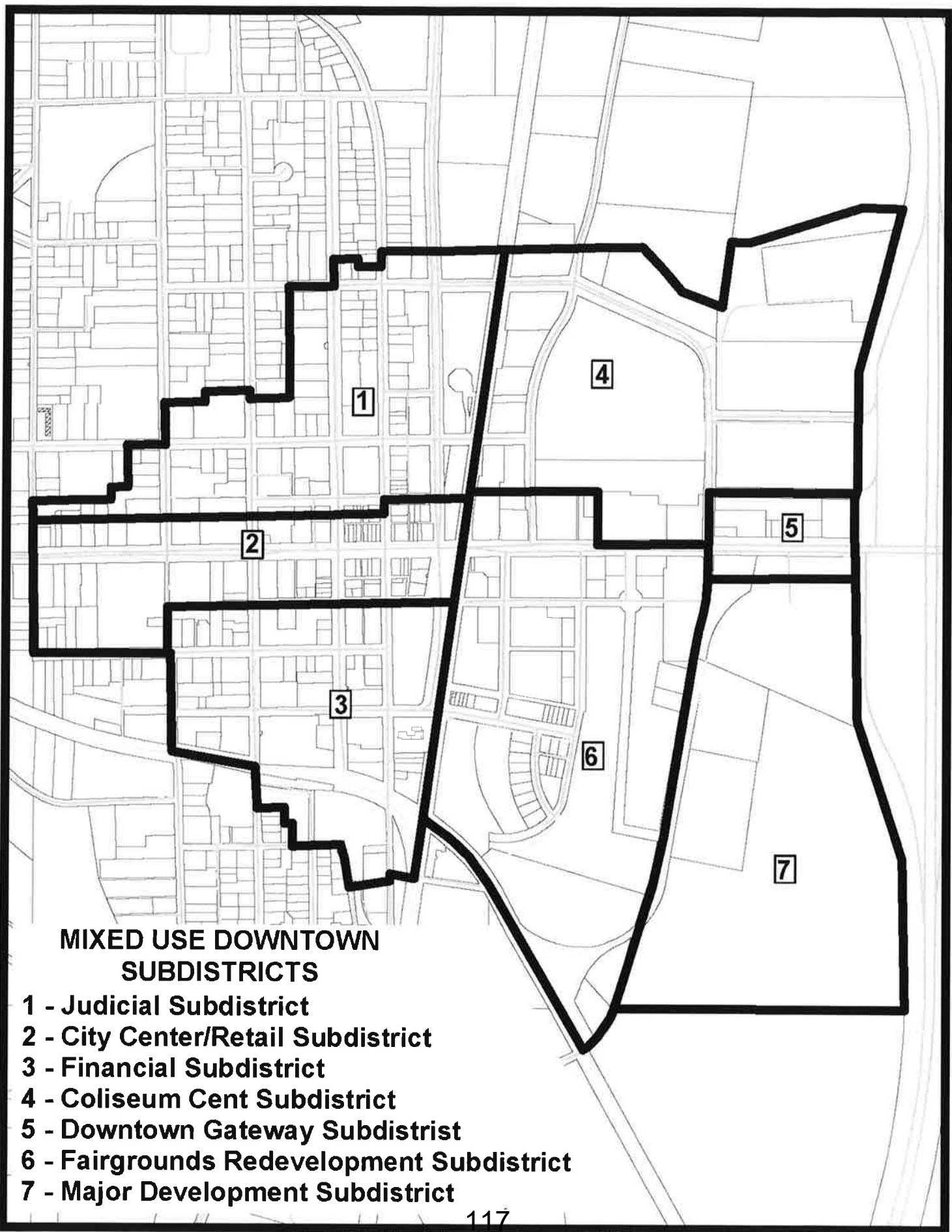
By: _____

Its: Manager

Accepted and Agreed:

CITY OF TUPELO, MS

By: 
Todd Jordan, Mayor



**ORDINANCE AMENDING DEVELOPMENT CODE BY AMENDING
DEVELOPMENT CODE BY AMENDING COMPOSITE FIGURE 5.3.3
SUB-DISTRICT OVERLAY MAP CHANGES (TA22-03.04)**

WHEREAS, the City of Tupelo adopted an ordinance known as the Development Code on October 1, 2013; and

WHEREAS, the Development Code governs all zoning and development and applies to all land, buildings, structures and uses located within the corporate limits of the City of Tupelo; and

WHEREAS, the ordinance is adopted, pursuant to authority granted to the City of Tupelo by Section 17-1-1, et seq. of the Mississippi Code Annotated (1972); and

WHEREAS, the Department of Development Services and the Planning Committee have reviewed and considered information regarding the need to revise certain provisions of the Development Code and have conducted a public hearing with notice published in the Northeast Mississippi Daily Journal, at the Planning Committee's regularly scheduled meeting on September 12, 2022, on the proposed amendments; and,

WHEREAS, the Tupelo City Council conducted a public hearing, with notice published in the Northeast Mississippi Daily Journal, at its regularly scheduled meeting on October 4, 2022, to review and consider recommendations proposed by the Tupelo Department of Planning and Community Development and the Tupelo Planning Committee concerning amendments to the Development Code, and

WHEREAS, since the enactment of the City of Tupelo Development Code, based on experience, actual applications of the code have shown that the boundaries of the sub-districts of the Mixed Use Downtown Overlay District have evolved and need amendment; and

WHEREAS, the text-only provisions of this amendment are based on substantial evidence; and

WHEREAS, the changes to map boundaries of the sub-districts are based on the findings below that the character of the neighborhood has changed to such an extent as to justify rezoning and a public need exists for rezoning; and

WHEREAS, the City Council finds and determines that it is necessary to protect the public health, safety, morals and general welfare to amend the current Development Code and that the provisions below are necessary, fair and reasonable.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TUPELO, MISSISSIPPI, as follows:

SECTION 1. The prefatory statements are hereby incorporated herein.

SECTION 2. The City Council finds clear and convincing proof that the character of the Mixed Use Downtown (MUD) neighborhood with its sub-district structure has changed to such an extent as to justify these code text and boundary amendments, and that public need exists for boundary expansion and sub-district map changes.

SECTION 3. The City Council specifically finds the following changes, but not limited to, as clear and convincing proof of the extent of growth, evolution and change to the Mixed Use Downtown (MUD) neighborhood and its sub-districts:

- A. Walkability improvements throughout the area.
- B. Beautification through urban tree scape and landscaping.
- C. Gateway improvements on Main Street from Crosstown to Veterans Boulevard and the Elvis Presley Birthplace.
- D. Wayfinding signage throughout the MUD.
- E. Increased destination tourism to the MUD to historic sites, lodging, shopping, dining and events through efforts of Convention and Visitors Bureau.

- F. Coliseum and Conference Center upgrades and expansion.
- G. Public-Private partnership construction of boutique hotel, Hotel Tupelo.
- H. Public-Private partnership construction of four-story, mixed use building, Fairpark Tower.
- I. Public-Private partnership construction of four-story, mixed use building, The Grandstands.
- J. Construction of Bank of New Albany, FNB Bank, Bankplus, Dynasty Furniture and Barberology buildings and offices.
- K. Fairpark Phase IV Residential infrastructure investment, sale of lots and homes being built.
- L. Relocation of CREATE Foundation within the MUD.
- M. Construction of Police Administrative Building.
- N. City purchase of Jenkins Building for redevelopment.
- O. City purchase of Gravlee Lumber and Ice Plant buildings for redevelopment.
- P. City sale of property on West Main Street for first floor retail and upper story residential development.
- R. Court Street parking lot improvements.
- S. Continued private improvements to The Mill, an event center.
- T. City sale of property for dermatology clinic.
- V. Improvements and repurposing downtown alleys.
- W. Railroad Quiet Zone project which will require relocation of Farmer's Market within the MUD.

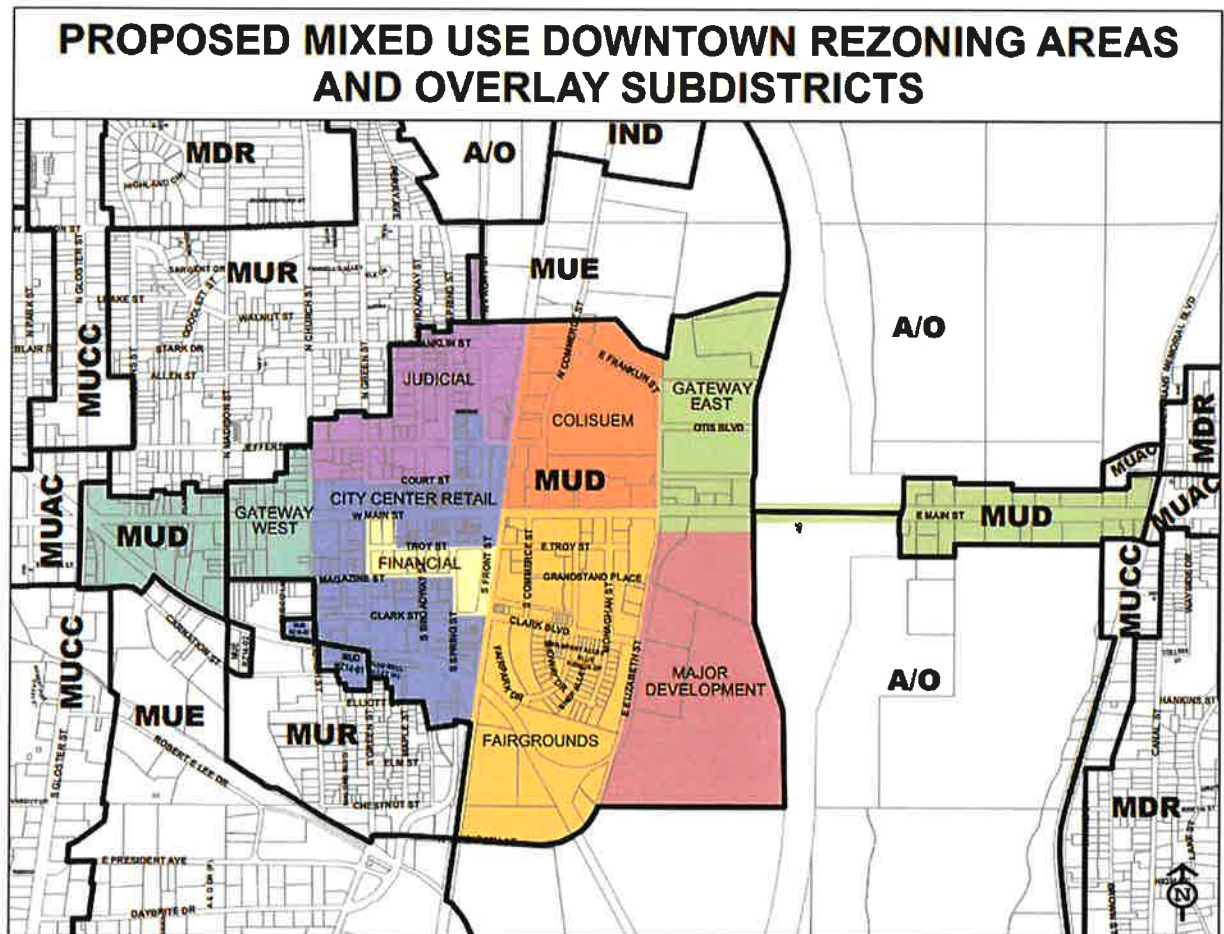
- X. Code enforcement and demolition of blighted residential and commercial properties within the MUD.
- Y. Closure of the Tupelo Automobile Museum and lack of development east of Cadence Bank Coliseum and Conference Center.
- Z. Previous re-zonings and map corrections of properties into the MUD without designation of sub-districts (11-1-2013, 6-03-2014, 9-29-2015).
 - A.A. Re-zoning RZ-03 and RZ-04, October 4, 2022.
 - B.B. Re-location of the Tupelo Water and Light collection office within the district.
 - CC. Traffic planning, safety and signalization projects on Main Street.
 - DD. Brisk and vibrant downtown atmosphere of retail, office, dining and night life facilitated by the Downtown Main Street Association.
 - EE. Continued leadership and efforts of Tupelo Redevelopment Agency (TRA) to complete Fairpark development.

SECTION 4. The City Council also specifically finds that these millions of dollars of continued public, public-private and private investments in the MUD clearly and convincingly demonstrate the need for these code text and boundary amendments in order to sustain the growth of downtown Tupelo.

SECTION 5. The City Council additionally bases the above finding and this amendment on the prefatory paragraphs incorporated herein, staff recommendations, minutes of the Tupelo Planning Committee, comments and discussions before the Tupelo Planning Committee, public hearings comments before the Tupelo Planning Committee, a work session conducted by the City Council, a public hearing before the City Council,

discussions at this meeting and supporting information provided in Appendix C attached to the minutes of this meeting.

SECTION 6. The current Figure 5.3.3 shall be replaced by Proposed Figure 5.3.3 MUD Overlay and Sub-district Map, and same is hereby adopted.



SECTION 7. This amendatory ordinance has been articulated to be consistent with the constitution and laws of the State of Mississippi. The City Council finds that this amendatory ordinance does not violate any provision of the United States Constitution and laws. In the event that any court of competent jurisdiction finds that any provision of

this amendatory ordinance is unconstitutional or invalid, the remainder shall stay in full force and effect.

SECTION 8. This ordinance shall become effective on the thirtieth (30th) day following the adoption hereof. The City Council Clerk shall cause the ordinance to be published one (1) time in a local newspaper with a general circulation.

The foregoing ordinance was proposed in a motion by Council Member Palmer, seconded by Council Member Gaston, and after discussion, no council member having called for a reading, was brought to a vote as follows:

Council Member Chad Mims	AYE
Council Member Lynn Bryan	AYE
Council Member Travis Beard	AYE
Council Member Nettie Davis	AYE
Council Member Buddy Palmer	AYE
Council Member Janet Gaston	AYE
Council Member Rosie Jones	AYE

Whereupon, the motion having received a majority of affirmative votes, the President of the Council declared that the Ordinance had been passed and adopted on this the 4th day of October, 2022.

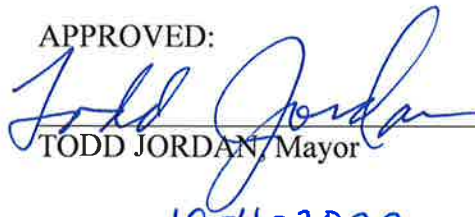
CITY OF TUPELO, MISSISSIPPI

BY: 
LYNN BRYAN, President

ATTEST:


MISSY SHELTON, Clerk of the Council

APPROVED:


TODD JORDAN, Mayor

10-4-2022

DATE

West's Annotated Mississippi Code

Title 17. Local Government; Provisions Common to Counties and Municipalities

Chapter 29. Mississippi Entertainment District Act

Miss. Code Ann. § 17-29-1

§ 17-29-1. Short title

[Currentness](#)

This chapter may be cited as the “Mississippi Entertainment District Act.”

Credits

Added by [Laws 2009, Ch. 501, § 1, eff. July 1, 2009](#).

Miss. Code Ann. § 17-29-1, MS ST § 17-29-1

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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West's Annotated Mississippi Code

Title 67. Alcoholic Beverages

Chapter 1. Local Option Alcoholic Beverage Control (Refs & Annos)

Article 1. Local Option Alcoholic Beverage Control

Miss. Code Ann. § 67-1-101

§ 67-1-101. Leisure and recreation districts established and modified by municipalities;
detailed geographic descriptions; law enforcement and public safety measures and services

Effective: July 1, 2018

[Currentness](#)

(1) For the purposes of this section, the following words shall have the following meanings ascribed in this section, unless the context clearly otherwise requires:

(a) “Municipality” means any incorporated city, town or village that has voted in favor of coming out from under the dry law or is in a county that has voted in favor of coming out from under the dry law.

(b) “Leisure and recreation district” means an area officially designated by ordinance or resolution of the governing authorities of a municipality or county as a leisure and recreation district.

(c) “County” means any county that has voted in favor of coming out from under the dry law.

(2)(a) Subject to the provisions of this section, the governing authorities of a municipality, by ordinance, may establish one or more leisure and recreation districts within the corporate boundaries of the municipality and designate the geographic area or areas to be included within a district. The governing authorities of a municipality, by ordinance, may modify the boundaries of a leisure and recreation district. In addition, the boundaries of a leisure and recreation district may extend from within the municipality into the unincorporated area of the county in which the municipality is located if the county consents to the extension and has voted in favor of coming out from under the dry law.

(b) Subject to the provisions of this section, the board of Supervisors of a county, by resolution, may establish one or more leisure and recreation districts within the county that are outside the corporate limits of any municipality in the county and designate the geographic area or areas to be included within the districts.

(c) The designation or modification of the geographic area or areas as a leisure and recreation district shall include a detailed description of the area or areas within the district, boundaries of the district and a georeferenced map of the district. In addition to any other matters addressed in an ordinance or resolution establishing or modifying a leisure and recreation district, a municipality or county, as the case may be, must describe the manner in which the municipality or county, as the case may be, will provide for adequate law enforcement and other public safety measures and services within the district. Following the establishment and/or modification of a leisure and recreation district, the municipality or county, as the case may be, shall provide the Department of Revenue with (i) a copy of any ordinance or resolution relating to the establishment or modification of the district, (ii) verification from the municipal police department and/or applicable sheriff's department indicating how

such department will provide adequate law enforcement and other public safety measures and services within the district, and (iii) a list of persons or other entities that hold permits issued under [Section 67-1-51\(c\), \(e\), \(f\), \(g\), \(l\), \(n\) or \(o\)](#) and are located and/or doing business under such permits in the district at the time the district is established.

Credits

Added by [Laws 2016, Ch. 471 \(H.B. No. 1223\)](#), § 1, eff. July 1, 2016. Amended by [Laws 2017, Ch. 431 \(S.B. No. 2612\)](#), § 1, eff. July 1, 2017; [Laws 2018, Ch. 328 \(S.B. No. 2588\)](#), § 1, eff. July 1, 2018.

Miss. Code Ann. § 67-1-101, MS ST § 67-1-101

The Statutes and Constitution are current with laws from the 2023 Regular Session effective through July 1, 2023. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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