# CITY OF BILOXI
# AGENDA ITEM
# FACT SHEET

**Item No.:** 4 E

**Council Meeting Date:** January 8, 2019

**ITEM TITLE:** RESOLUTION

**INTRODUCED BY:** Mayor Andrew "FoFo" Gilich

**CONTACT PERSON:** E. Michael Leonard, CAO

Peter Abide, City Attorney

**SUMMARY EXPLANATION:**

Resolution of the Mayor and City Council of the City of Biloxi, Mississippi approving the adoption and implementation of the Amended and Restated Tax Increment Financing Redevelopment Plan for the City of Biloxi, Mississippi, 2018

**Resolution** ✓ **Ordinance**_____ **Public Hearing**_____ **Routine Agenda**_____

**Exhibits for Review**

**Contract**_____ **Minutes**_____ **Plans/Maps**_____ **Deed**_____ **Lease** _____

**Other (Specify):** Exhibit "A"- Form of Amended and Restated Redevelopment Plan
Exhibit "B" - Proof of Publication

**Submittal Authorization:** **Council President** _____ **Mayor** ✓

**STAFF RECOMMENDATION:** **Staff recommends approval**

**COUNCIL ACTION:** **Motion By:** _____ **Second By:** _____

| Vote: | Councilmember | Yes | No | Other | Councilmember | Yes | No | Other |
|---|---|---|---|---|---|---|---|---|
| | Lawrence | | | | Tisdale | | | |
| | Gines | | | | Glavan | | | |
| | Newman | | | | Barrett | | | |
| | Deming | | | | | | | |

**ACTION TAKEN:**

jm/km010819bleg

Resolution No.

RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF BILOXI, MISSISSIPPI APPROVING THE ADOPTION AND IMPLEMENTATION OF THE AMENDED AND RESTATED TAX INCREMENT FINANCING REDEVELOPMENT PLAN FOR THE CITY OF BILOXI, MISSISSIPPI, 2018

WHEREAS, the Mayor and City Council of the City of Biloxi, Mississippi (the "Governing Body" of the Municipality"), hereby find, determine, adjudicate, and declare as follows:

1. The Governing Body has previously received the Amended and Restated Tax Increment Financing Redevelopment Plan for the City of Biloxi, Mississippi, 2018 (the "Redevelopment Plan"), a copy of which is attached hereto as Exhibit "A", for and on behalf of the City. The Redevelopment Plan constitutes a redevelopment plan under Sections 45-21-1 *et. seq.*, Mississippi Code of 1972, as amended (the "Act").

2. Under the power and authority granted by the laws of the State of Mississippi (the "State"), including particularly the Act, the Governing Body of the City, on December 18, 2018, did adopt a certain resolution entitled:

RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF BILOXI, MISSISSIPPI, DETERMINING THE NECESSITY OF INVOKING THE AUTHORITY GRANTED TO MUNICIPALITIES BY THE LEGISLATURE WITH RESPECT TO TAX INCREMENT FINANCING AS SET FORTH IN CHAPTER 45 OF TITLE 21, MISSISSIPPI CODE OF 1972, AS AMENDED, DETERMINING THE NECESSITY OF AMENDING AND RESTATING THE TAX INCREMENT FINANCING REDEVELOPMENT PLAN, BILOXI, MISSISSIPPI, NOVEMBER 1997, AND DETERMINING THAT A PUBLIC HEARING SHOULD BE CONDUCTED IN CONNECTION WITH THE AMENDED AND RESTATED TAX INCREMENT FINANCING REDEVELOPMENT PLAN FOR THE CITY OF BILOXI, MISSISSIPPI, 2018, AND FOR RELATED PURPOSES.

3. As directed by the aforesaid resolution of December 18, 2018, the Act, and other applicable law of the State, the Notice of Public Hearing (the "Notice") for the

Redevelopment Plan was published on December 27, 2018, in the *Biloxi-d'Iberville Press*, a newspaper published in and having a general circulation within the City, as evidenced by the publisher's proof of publication presented to the Governing Body and attached hereto as Exhibit "B."

4. The Notice gave notice to the general public that the Governing Body intended to take up consideration of the approval of the Redevelopment Plan and called a public hearing of the Governing Body pertaining to the approval of the Redevelopment Plan in order for the general public to state or present their views on the Redevelopment Plan.

5. The Notice generally described the Redevelopment Plan and stated that a copy of the Redevelopment Plan was on file in the office the Municipal Clerk located at 140 Lameuse Street in the City and was available for inspection and review by the general public.

6. The Notice stated that the public hearing would be held by the Governing Body in its regular meeting place in the Council Chambers located at 140 Lameuse Street in the City, at 6:00 p.m. on Tuesday, January 8, 2019.

7. At 6:00 p.m. on this date, January 8, 2019, the public hearing was held and all in attendance were given an opportunity to state or present their oral and written comments on the Redevelopment Plan.

8. The Governing Body of the City is now fully authorized and empowered under the Act to approve the Redevelopment Plan on behalf of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY, AS FOLLOWS:

Section 1. The Redevelopment Plan is approved in the form attached hereto as Exhibit "A."

Section 2. Pursuant to further orders and resolutions of the Governing Body, the City may proceed with such other actions as may be necessary or appropriate to further development and redevelopment within the City.

**Exhibit A**

**[Form of Amended and Restated Redevelopment Plan]**

# AMENDED AND RESTATED TAX INCREMENT FINANCING REDEVELOPMENT PLAN

# FOR THE

# CITY OF BILOXI, MISSISSIPPI

**Prepared by:**
**Wise Carter Child & Caraway,**
**a Professional Association**
**Gulfport, Mississippi**

**Adopted _____, 2019**

This Amended and Restated Tax Increment Financing Redevelopment Plan for the City of Biloxi, Mississippi, amends and restates the Tax Increment Financing Redevelopment Plan, City of Biloxi, Mississippi, 1997, as follows:

## ARTICLE I

## FACTS ABOUT THE CITY OF BILOXI, MISSISSIPPI

**General Description**

The City of Biloxi, Mississippi (the "City"), which is the county seat of the Second Judicial District of Harrison County, Mississippi (the "County"), is comprised of a 39-square mile area of which 12.2 is the peninsula on the Gulf of Mexico. The City is 165 miles southwest of Jackson, Mississippi, the capital of the State of Mississippi (the "State"), 75 miles east of New Orleans, Louisiana, and 60 miles west of Mobile, Alabama. The fifth largest city in the state, it is in the center of Mississippi's Gulf Coast.

First settled in 1699, the City was the first capital of the Louisiana Territory, predating both Mobile and New Orleans. Eight flags have flown over Biloxi, including those of France, England and Spain. The City's rich history and cultural heritage are reflected in its landmarks and its celebrations, namely Mardi Gras, which dates back to the turn of the last century, and the Blessing of the Shrimp Fleet, which dates back to the Old World and honors the local seafood industry.

Biloxi's economy has long relied on its tourism industry. The City is home to the most popular portions of the Mississippi Gulf Coast's 26-mile sugar-white beach, billed as the nation's longest man-made beach, and boasts approximately 150 miles of total shoreline along the Mississippi Sound, bays and rivers within the City. Other attractions include seafood restaurants, championship golf courses, historic sites, tropical climate, casinos, deep sea and near-shore fishing opportunities, excursion tours to the Gulf Islands National Seashore and a minor league baseball team. In 2017, U.S. News & World Report ranked Biloxi in its Top Five Best Family Beach Vacations in the USA.

The local economy received a boost in 1992 when the City legalized casino gaming. Today Biloxi is home to a casino industry that offers 24-hour, unlimited casino gaming, Las Vegas-style entertainment, adjoining hotels, restaurants, golf courses and other amenities. These casinos, coupled with the City's long-standing amenities, attract millions of tourists a year. The Mississippi Gulf Coast (Harrison, Hancock and Jackson counties) has a current room inventory of approximately 15,000 rooms.

The Mississippi Coast Coliseum (the "Coliseum"), including the Convention Center (the "Convention Center") is the Southeast's largest beachfront complex located on the Gulf of Mexico near many major hotels and tourist attractions. The facility was completed in 1977 at a total cost of approximately $26 million, and was renovated and expanded in an $80 million project that was completed in 2010. This ultra-modern facility with parking capacity for up to 3,000 cars was designed to accommodate sporting events, entertainment, conventions and other associated attractions. The Convention Center is a fully flexible facility offering 400,000 square feet of newly expanded and renovated exhibit and meeting space. The Coliseum, directly adjacent to the

Convention Center, has 24,780 square feet and can accommodate up to 15,000 persons, depending upon the type of seating arrangement.

Keesler Air Force Base, located entirely within the City limits, is the home of the 81st Training Wing, part of the Air Education and Training Command, a major U.S. Air Force computer and electronics training command installation. Keesler also hosts the Hurricane Hunters as well as the Keesler Medical Center, one of the Air Force's largest in the United States. Over 11,000 military and civilian personnel are connected to Keesler Air Force Base.

**Gaming**

Casino-style gaming legally arrived in Mississippi on December 19, 1987, when the cruise ship Europa Star docked in Biloxi and began offering "cruises to nowhere." It allowed passengers to wager on roulette and bingo and to play slot machines while it plied the waters of the Mississippi Sound, a channel of water between Biloxi and the barrier islands eight to 10 miles out toward the Gulf of Mexico. The Europa Star and a successor cruise ship in Gulfport, the Pride of Mississippi, encountered legal issues from State authorities over where and under what circumstances gaming was allowed on the ships.

Civic officials, however, saw the increases in hotel occupancy and tourist spending attributable to the cruise ships and urged the Mississippi Legislature to authorize dockside gaming on State waters. During its regular 1990 session, the Legislature passed a law effective April 1, 1990, authorizing dockside gaming on vessels on the Mississippi River and on navigable waters in any of the counties bordering the Mississippi River, and on cruise vessels in the waters within Mississippi that lie south of the three Mississippi Gulf Coast counties - Harrison, Hancock and Jackson. Gaming is not automatically legal in these counties. Under that portion of the Mississippi Code that defines powers of a county's Board of Supervisors, Section 19-3-79 requires a gaming applicant to file a notice of intent with the Mississippi Gaming Commission and to publish the notice once a week for three consecutive weeks in a newspaper having general circulation in the county of the proposed gaming operation. If a city or county does not want gaming boats to dock in its ports, a petition signed by 20% or 1,500 of the registered voters, whichever is less, may force a vote on the issue. The vote is taken within 30 to 60 days after certification of the signatures or, if the petition is filed within 90 days of a general election, the vote is taken in the general election. However, if no objecting petition is filed with the county's Board of Supervisors within 30 days of the last publication of the gaming intent notice, the Board of Supervisors is to adopt a resolution authorizing legal gaming in the county.

Gaming laws in the State have been amended to prohibit holding further elections in a county in which legal gaming has been authorized by the county's Board of Supervisors, and also, once voters have refused to allow legal gaming in the county, to suspend any further votes on the issue until the next presidential election or, if voters have rejected gaming on three different occasions, to suspend any further elections until eight years following the third "no" vote.

Jackson County has voted "no" on the issue, but in 1992 both Hancock and Harrison County voters said "yes" to dockside gaming. The first casino opened in Biloxi in September 1992. By August, 2005 ("pre-Katrina"), nine State-regulated casinos operated in Biloxi, employing more

than 15,000 people.

As a result of the damage caused by Hurricane Katrina, the Mississippi Legislature passed legislation during an extraordinary special session in October 2005 that amended State law to allow gaming in on-shore structures. As a result, licensed gaming activities in the City may now be conducted in such structures, no part of which is located more than 800 feet from the mean high-water line of the shore.

The City believes that gaming will continue to have a significant impact on the local economy and that taxes on gaming revenue will continue to have a positive impact on the City's financial condition. Historical gaming tax revenues (including gaming license fees) received by the City are as follows:

| FYE Ending | Annual Gaming Revenues |
|---|---|
| 2018 | $19,148,713 |
| 2017 | 18,612,052 |
| 2016 | 18,777,762 |
| 2015 | 19,506,630 |
| 2014 | 18,805,326 |
| 2013 | 18,878,204 |
| 2012 | 18,958,797 |
| 2011 | 19,617,237 |
| 2010 | 19,090,218 |
| 2009 | 19,597,947 |

SOURCE: City's Audited Financial Statement FYE 2008-2017; City of Biloxi FYE 2018.

Currently, eight casinos are open and operational in the City.

**Transportation**

Access to the City is available by several means. Interstate Highways 10 and 110, U.S. Highway 90 and State highways 15 and 67 serve the immediate area. Several County and local roads provide excellent circulation to other parts of the Coast and to rural areas. The Coast Transit Authority provides local bus service.

The Gulfport-Biloxi International Airport, served by four commercial airlines, is the nearest commercial airport, offering nonstop service to Atlanta, Charlotte, Dallas/Ft. Worth, Houston and Orlando. CSX System provides rails service. Greyhound Trailways Bus Lines provides interstate bus service from the Biloxi Transit Center, centrally located in downtown Biloxi.

The Port of Biloxi has a channel depth of 12 feet and serves recreational and commercial boats. The Port of Gulfport, 12 miles to the west, is a deep water terminal and now the third largest container port on the Gulf of Mexico, among the top 20 U.S. container ports and the second largest importer of green fruit in the nation.

## Population

The population of the City and County has been recorded or estimated as follows:

| | 1980 | 1990 | 2000 | 2010 | 2017 |
|---|---|---|---|---|---|
| Biloxi | 49,311 | 46,319 | 50,644 | 44,054 | 45,908 |
| Harrison County | 157,665 | 165,365 | 189,601 | 187,105 | 205,027 |

SOURCE: Census Data at website: www.census.gov; March, 2018. (2017 figures are estimates.)

## Government

The City operates under the Mayor/Council form of government. The governing body of the City consists of the Mayor, who is elected at large, and seven council members, each of whom is elected from a separate ward. Both the Mayor and members of the City Council are elected for concurrent four-year terms, which terms will expire on June 30, 2021. The current Mayor and members of the City Council are as follows:

| Name | Position | Position Held Since |
|---|---|---|
| Andrew "FoFo" Gilich | Mayor | 2015 |
| George W. Lawrence | Councilman, Ward 1 | 2001 |
| Felix Gines | Councilman, Ward 2 | 2013 |
| Dixie Newman | Councilwoman, Ward 3 | 2013 |
| Robert L. Deming, III | Councilman, Ward 4 | 2013 |
| Paul Tisdale | Councilman, Ward 5 | 2013 |
| Kenny Glavan | Councilman, Ward 6 | 2013 |
| Nathan Barrett | Councilman, Ward 7 | 2017 |

Pursuant to statute, the City has appointed a Chief Administrative Officer ("CAO") who is responsible to the Mayor and City Council for the day to day administration of the City. The current CAO is Mike Leonard.

**Per Capita Income**

| Year | County | Mississippi | United States | County as % Of U.S. |
|---|---|---|---|---|
| 2017 | $36,350 | $36,636 | $51,740 | 71% |
| 2016 | 35,963 | 35,812 | 49,831 | 72% |
| 2015 | 35,492 | 35,137 | 48,940 | 72% |
| 2014 | 35,166 | 34,633 | 47,025 | 74% |
| 2013 | 34,358 | 33,851 | 44,826 | 76% |

SOURCE: Bureau of Economic Analysis: Regional Economic Accounts at website: www.bea.gov. November 2018.

**City Retail Sales**

| State Fiscal Year Ended June 30 | Amount |
|---|---|
| 2017 | $941,959,759 |
| 2016 | 914,104,429 |
| 2015 | 895,729,776 |
| 2014 | 870,391,859 |
| 2013 | 855,934,284 |

SOURCE: Annual Reports for fiscal years indicated; Mississippi Department of Revenue's website: www.dor.ms.gov.

## Major Employers

The following is a listing of the City's major employers, their products or services and their estimated number of employees:

| Employer | Employees | Product/Service |
|---|---|---|
| Keesler Air Force Base | 11,276 | Military facility |
| Beau Rivage Resort & Casino | 2,930 | Gaming/Entertainment |
| VA Gulf Coast Veterans Health Care System | 1,605 | Veterans' health care |
| IP Casino Resort Spa | 1,457 | Gaming |
| Golden Nugget Casino & Hotel | 1,067 | Gaming/Entertainment |
| Hard Rock Hotel & Casino | 1,018 | Gaming/Entertainment |
| Harrah's Gulf Coast | 762 | Gaming/Entertainment |
| Merit Health - Biloxi | 750 | Healthcare |
| Palace Casino Resort | 708 | Gaming/Entertainment |
| Biloxi Public School District | 670 | Education |

SOURCE: Harrison County Development Commission. December, 2018.

## School District

The Biloxi School District (the "District") serves a mobile and ethnically diverse student population. A low pupil-teacher ratio coupled with excellent community support and quality instruction accounts for the District's ranking 6th out of 149 public school districts in the State and one of only 17 districts to receive an "A" grade on the State's Annual Report Card for the 2017-18 school year.

North Bay Elementary School opened in the fall of 2001. A new Biloxi High School opened in August 2002. A recent consolidation and re-organization of schools was made to maximize educational and extra-curricular opportunities. Fifth and sixth grade students were consolidated into Biloxi Upper Elementary and a new Biloxi Junior High opened in the fall of 2017 hosting seventh and eighth graders. Ninth graders now attend Biloxi High School, along with tenth, eleventh and twelfth graders. First through fourth graders attend North Bay, Popps Ferry, Jeff Davis and Gorenflo Elementary Schools. In addition, Nichols Elementary hosts a Kindergarten and first grade program in East Biloxi.

Students at Biloxi High School are offered over 80 courses annually in the areas of technology, fine arts, business, foreign language, Advanced Placement (AP), Dual Credit and traditional college preparatory classes. Numerous sports, from swimming to golf to football, are available to those students who thrive on competition.

The District is governed by a Board of Trustees (the "Board") appointed by the Mayor which consists of five members. The Board has responsibility for setting policies for operation of

the District and has full control of the distribution, allotment and disbursement of all revenues provided for its support and operation.

In addition, the Board is responsible for organizing the schools of the District; introducing special subjects for instruction; serving as custodian of school property; erecting, repairing and equipping school facilities and improvements; maintaining pupil discipline; carrying out public health programs such as vaccination requirements; regulating use of the schools by the public; prescribing rules and regulations for its own government and government of the schools; maintaining and operating the schools under its control for the time required by law; enforcing in the schools the courses of study and use of textbooks prescribed by law; making orders directed to the superintendent for the issuance of pay certificates for lawful purposes on any available funds of the District; selecting superintendents, principals and teachers in the manner provided by law; providing and regulating athletic programs and other school activities; and performing other duties prescribed by law.

SOURCE: Biloxi Public School District, December 2018; Mississippi Department of Education website: www.mdek12.org.

**Enrollment**

Total enrollment for the District for the 2018-2019 scholastic year and the four (4) preceding years are as follows:

| Scholastic Year | Enrollment |
|---|---|
| 2018-19 | 6,243 |
| 2017-18 | 6,202 |
| 2016-17 | 6,184 |
| 2015-16 | 5,965 |
| 2014-15 | 5,681 |

SOURCE: Mississippi Department of Education website: www.mdek12.org.

## Building and Site Information

The City issued 3,101 building permits from January 1 through December 5, 2018 with a total valuation of $93,123,218.

SOURCE: City Building Division, December, 2018.

## Assessed Valuation of the City

| Assessment Year | Real Property | Personal Property | Public Utilities | Automobiles & Mobile Homes | Total |
|---|---|---|---|---|---|
| 2018 | $465,236,934 | $73,920,464 | $35,684,049 | $60,568,620 | $635,410,067 |
| 2017 | 465,697,715 | 77,307,031 | 32,306,904 | 54,319,069 | 629,630,719 |
| 2016 | 445,458,828 | 78,303,534 | 38,420,515 | 45,296,808 | 607,479,685 |
| 2015 | 437,392,996 | 80,991,055 | 38,662,283 | 42,722,799 | 599,769,133 |
| 2014 | 433,584,144 | 86,086,954 | 38,561,283 | 44,272,817 | 602,505,198 |

SOURCE: City's Audited Financial Statements FYE 2014-17 and Office of the Harrison County Comptroller.

## Tax Levy Per $1,000 Valuation[1]

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|
| ***General Purposes:*** | | | | | |
| General Fund (includes solid waste collection/disposal) | 18.60 | 18.70 | 17.15 | 18.65 | 17.15 |
| City Debt Service | 9.20 | 9.20 | 9.20 | 7.70 | 9.20 |
| Fire and Police Retirement | 1.67 | 1.60 | 1.25 | 1.25 | 1.25 |
| City Employee Retirement | 0.63 | 0.60 | 2.50 | 2.50 | 2.50 |
| Sub-Total | 30.10 | 30.10 | 30.10 | 30.10 | 30.10 |
| ***School Purposes***: | | | | | |
| Maintenance/MAEP | 40.42 | 40.07 | 39.03 | 37.96 | 36.82 |
| Debt Service | 2.95 | 3.30 | 4.34 | 5.41 | 6.23 |
| Sub-Total | 43.37 | 43.37 | 43.37 | 43.37 | 43.05 |
| **TOTAL** | 73.47 | 73.47 | 73.47 | 73.47 | 73.15 |

SOURCE: Biloxi School District; City of Biloxi. December, 2018.

[1] Tax Levy figures are given in mills.

## Ad Valorem Tax Collections

| Year Ending September 30 | Taxes Due[1] | Taxes Collected | Difference (Over/Under) | Percentage Collected |
|---|---|---|---|---|
| 2018 | $42,356,343 | $41,972,342 | ($384,001) | 99.09% |
| 2017 | 42,138,306 | 41,962,870 | (175,436) | 99.60 |
| 2016 | 40,140,716 | 40,155,292 | 14,576 | 100.03 |
| 2015 | 39,469,411 | 39,418,443 | (50,968) | 99.87 |
| 2014 | 39,357,404 | 38,844,115 | (513,289) | 98.70 |
| 2013 | 39,569,130 | 39,441,044 | (128,086) | 99.68 |

SOURCE: Office of the Municipal Clerk for FYE 2013-17; City of Biloxi FYE 2018.
[1] Includes school district taxes.

## Homestead Exemption

The Mississippi Homestead Exemption Law of 1946 reduces the local tax burden on homes qualifying by law and substitutes revenues from other sources of taxation on the State level as a reimbursement to the local taxing units for such tax loss. Provisions of the homestead exemption law determine qualification, define ownership and limit the amount of property that may come within the exemption. The exemption is not applicable to taxes levied for the payment of general obligation bonds of the City, except as hereinafter noted.

Those homeowners who qualify for the homestead exemption and who have reached the age of sixty-five (65) years on or before January 1 of the year for which the exemption is claimed, service-connected, totally disabled American veterans who were honorably discharged from military service and those qualified as disabled under the federal Social Security Act are exempt from any and all ad valorem taxes on qualifying homesteads not in excess of $7,500 of assessed value thereof.

The tax loss resulting to local taxing units from properly qualified homestead exemptions is reimbursed by the State Department of Revenue. Beginning with the 1984 supplemental ad valorem tax roll and for each roll thereafter, no taxing unit shall be reimbursed an amount in excess of one hundred six percent (106%) of the total net reimbursement made to such taxing unit in the next preceding year.

| HOMESTEAD EXEMPTION MUNICIPAL TAX LOSS | |
|---|---|
| 2017 | $698,158 |
| 2016 | 682,530 |
| 2015 | 736,609 |
| 2014 | 690,830 |
| 2013 | 676,609 |

SOURCE: Mississippi Department of Revenue's Annual Reports for the fiscal years indicated; Mississippi Department of Revenue's website: www.dor.ms.gov.

**Sales Tax Rebates from the State**

The State of Mississippi rebates 18.5% of the total State sales tax of 7% for all sales originating within the City. Annual sales tax rebates from the State to the City are as follows:

| FYE ENDING | SALES TAX REBATES FROM THE STATE |
|---|---|
| 2017 | $12,522,283 |
| 2016 | 11,727,874 |
| 2015 | 11,620,402 |
| 2014 | 11,145,830 |
| 2013 | 11,002,083 |
| 2012 | 10,273,229 |
| 2011 | 10,215,154 |
| 2010 | 9,988,407 |
| 2009 | 10,572,878 |
| 2008 | 11,311,803 |

SOURCE: Mississippi Department of Revenue's Annual Reports for the fiscal years indicated; Mississippi Department of Revenue's website: www.dor.ms.gov.

## Ten Largest Property Taxpayers

The top ten (10) taxpayers in the City for assessment year 2018, based on their combined real and personal property assessed valuation, are as follows:

| Taxpayer[1] | Assessed Valuation | Percentage of Total Assessed Valuation |
|---|---|---|
| Beau Rivage | $ 66,788,735 | 10.51% |
| Mississippi Power | 30,803,178 | 4.85 |
| Boyd/IP Casino | 30,455,231 | 4.79 |
| Riverboat/Golden Nugget | 18,794,323 | 2.96 |
| Premier/Hard Rock | 18,278,774 | 2.88 |
| Grand Casino/Harrah's | 13,463,365 | 2.12 |
| Campus Inc./Palace Casino | 9,750,583 | 1.53 |
| Merit Health/Biloxi HMA | 6,118,964 | 0.96 |
| American National | 5,830,233 | 0.92 |
| Boomtown/BTN | 5,821,991 | 0.92 |
| Total | $ 206,105,377 | 32.44% |

**SOURCE**: Harrison County Tax Collector's Office; December, 2018.

[1] Associated casino entities have been combined.

## ARTICLE II
## THE TAX INCREMENT FINANCING ACT

- Tax Increment Financing ("TIF") is a legal, constitutionally accepted financing mechanism to accomplish both development and redevelopment of municipalities and counties throughout the State. The Tax Increment Financing Act was adopted by the Mississippi Legislature in 1986 and can be found at Sections 21-45-1 et seq., Mississippi Code of 1972, as amended (the "TIF Act").

- As of 2004, all fifty (50) states have adopted TIF statutes, with TIF projects first in California in 1952.

- TIF is a tool that can be used to induce or encourage major economic development in Mississippi cities and counties. A city and county can undertake joint TIF projects pursuant to State law and interlocal agreements.

- Many cities have used the Economic Development Administration, Community Development Block Grants, Special Assessments, and Industrial Revenue Bond programs to encourage economic development. TIF is another method that could be used to encourage economic development and redevelopment.

- The City can use TIF to expand and complement other economic development policies. The decision to utilize TIF is at the discretion of the local governing body. Federal and state governmental approvals are not required; provided, however, that interlocal agreements between distinct governmental bodies must be approved by the State's Attorney General and filed by the State's Secretary of State.

- TIF revenue bonds, notes, or other debt obligations can be issued by the City to construct improvements that will incentivize development activity. The City may pledge all or part of the increase in ad valorem taxes generated on assessment of the real and/or personal property constituting the redevelopment project for the payment of bonds. The City may elect to pledge increases in retail sales tax rebates generated by the projects for payment of bonds.

- In most cases, TIF is used to construct public infrastructure improvements (i.e., roads, utilities, drainage, parking, etc.) even though it can be used for other purposes.

- School taxes cannot be used for the payment of bonds. Schools will continue to use those funds in their normal operations.

- There is no financial obligation on the part of the City if bonds are issued, other than the pledge of the increased ad valorem tax revenues on real and personal property and/or sales tax rebates. The law emphatically states that bonds are secured solely by increased ad valorem tax revenues or increased sales tax

rebates and are not general obligations secured by the full faith, credit, and taxing power of the City.

## ARTICLE III
## THE TAX INCREMENT FINANCING PROCESS

Tax Increment Financing Redevelopment Plan

- Preparation of this Amended and Restated Tax Increment Financing Redevelopment Plan (the "'Redevelopment Plan") designating all or part of the City a redevelopment "project area."

- Adoption of a resolution by the Mayor and City Council (the "Governing Body") of the City determining the necessity for TIF and setting a public hearing in connection with the Redevelopment Plan.

- Finding by the Planning and Zoning Commission of the City that the Redevelopment Plan conforms to the City's Comprehensive Plan (as hereinafter defined).

- Publication of a notice of public hearing.

- The City conducts a public hearing at which time the Redevelopment Plan and related matters are presented to the public and citizens are given an opportunity to comment.

- Passage of a resolution adopting the Redevelopment Plan.

Tax Increment Financing Plan

- Preparation of a Tax Increment Financing Plan (the "TIF Plan") for a specific economic development project.

- Adoption of a resolution by the Governing Body acknowledging the availability of the TIF Plan, identifying the specific project, the proposed use of the funds from TIF, setting a public hearing, and other matters.

- Publication of a notice of public hearing.

- The City conducts a public hearing at which time the TIF Plan is presented to the public and citizens are given an opportunity to comment.

- Passage of a resolution to adopt the TIF Plan.

- Development of the proposed economic development project.

- When appropriate, the City may proceed with the bond issue process.

## ARTICLE IV
## TAX INCREMENT FINANCING REDEVELOPMENT PLAN OBJECTIVES

A. This Amended and Restated Tax Increment Financing Redevelopment Plan for the City of Biloxi, Mississippi, 2018 (the "Redevelopment Plan") has been developed in conformity with State law and will be implemented in accordance with the goals, objectives, and strategies of the City's current Comprehensive Plan adopted December, 2009, by the Governing Body (as the same has been and may be amended from time to time, the "Comprehensive Plan"). This Redevelopment Plan shall be used by the City to facilitate development and redevelopment projects consistent with and in accordance with the City's Comprehensive Plan.

B. This Redevelopment Plan incorporates the Vision Statement, goals, objectives and strategies of the Comprehensive Plan.

C. The Redevelopment Plan contemplates that the City will utilize TIF as a tool to assist the City in implementing the goals, objectives, strategies, and recommendations of the Comprehensive Plan and is intended to support and complement the Comprehensive Plan.

D. The Redevelopment Plan and subsequent TIF Plan(s) will require that each development incentivized with TIF be constructed in accordance with the Comprehensive Plan, as well as any other plans currently in effect or subsequently adopted by the City applicable to the location of a particular development. Developments assisted with TIF must adhere to the objectives and requirements of the various official zoning ordinances, subdivision regulations, building and related codes, street and road design standards, and requirements of the City governing water, sanitary sewer, natural gas, and drainage improvements.

## ARTICLE V
## DESCRIPTION OF REDEVELOPMENT AREA

A. Redevelopment Area Boundary Description: The "redevelopment area" designated by this Redevelopment Plan will consist of all real property located within the corporate limits of the City (the "Redevelopment Area").

B. Redevelopment Area Boundary Map: A boundary map of the Redevelopment Area encompassing all real property located within the corporate limits of the City is attached hereto as Exhibit I.

## ARTICLE VI
## REDEVELOPMENT PROJECT DEFINED

A. The TIF Act and this Redevelopment Plan provide for the use of TIF for new development and redevelopment projects on lands involving reconstruction, renovation, or new construction for residential, commercial, or other uses that the Governing Body deems to be in the public interest.

B. Section 21-45-3 of the TIF Act defines a "redevelopment project" as follows:

(b) A "redevelopment project" may include any work or undertaking by a municipality:

(i) To acquire project areas or portions thereof, including lands, structures, or improvements the acquisition of which is necessary or incidental to the proper clearance, development or redevelopment of such areas or to the prevention of the spread or recurrence of slum conditions or conditions of blight;

(ii) To clear any project areas by demolition or removal of existing buildings, structures, streets, utilities, or other improvements thereon and to install, construct or reconstruct streets, utilities, bulkheads, boat docks, and site improvements essential to the preparation of sites for uses in accordance with the redevelopment plan and public improvements to encourage private redevelopment in accordance with the redevelopment plan; or

(iii) To sell or lease property acquired by a municipality as part of a redevelopment project for not less than its fair value for uses in accordance with such redevelopment plan to retain property or public improvements for public use in accordance with the redevelopment plan.

"Redevelopment project" may also include the preparation of a redevelopment plan, the planning, survey, and other work incident to a redevelopment project and the preparation of all plans and arrangements for carrying out a redevelopment project, relocation of businesses and families required under applicable law, and upon a determination, by resolution of the governing body of the municipality in which such land is located, that the acquisition and development of additional real property not within a project area is essential to the proper clearance or redevelopment of a project area or a necessary part of the general slum clearance program of the municipality, the acquisition, planning, preparation for development or disposal of such land shall constitute a redevelopment project.

C. Section 21-45-3 of the TIF Act allows the use of TIF in a redevelopment "project area".

(a) "Project area" includes:

(i) Areas in which there is a significant amount of buildings or improvements which, by reason of dilapidation, deterioration, age, obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, are conducive to ill health, transmission of disease, infant mortality, juvenile delinquency or crime and are detrimental to the public health, safety, morals, or welfare;

(ii) Areas in which are located a building or buildings that are of important value for purposes of historical preservation, as designated by the Department of Archives and History;

(iii) Areas which by reason of a significant amount of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility or usefulness, unsanitary or unsafe conditions, deterioration of site improvements, diversity of ownership, tax delinquency, defective or unusual conditions of title, improper subdivision or obsolete platting or the existence of conditions which endanger life or property by fire or other causes, or any combination of such factors, substantially impair or arrest the sound growth of the community, retard the provision of housing accommodations or constitute an economic or social liability and are a menace to the public health, safety, morals or welfare in their present condition and use;

(iv) Areas in which the construction, renovation, repair, or rehabilitation of property for residential, commercial or other uses is in the public interest; or

(v) A project for which a certificate of public convenience and necessity has been obtained by the municipality pursuant to the Regional Economic Development Act.

## ARTICLE VII
## REDEVELOPMENT TECHNIQUES TO IMPLEMENT POLICIES

This Redevelopment Plan shall be implemented primarily by the City, exercising the powers conferred upon the City by the TIF Act. The techniques to be used to meet the goals and objectives of this Redevelopment Plan include rehabilitation, renovation, and expansion of existing buildings; acquisition of real property; demolition and removal of structures; construction of improvements; new development and redevelopment; consolidation of title; elimination of environmental deficiencies and blighting influences; construction of off-street parking facilities; and encouragement of rehabilitation, renovation, new development and redevelopment by private enterprise.

A brief summary description of each component or technique of the Redevelopment Plan follows:

1. **Rehabilitation, Renovation, and Expansion of Existing Buildings**
   This Redevelopment Plan provides for the utilization of the TIF powers of the City to rehabilitate and renovate structures, which are:

   a. Substandard structures on which rehabilitation or renovation is practical in the judgment of the owners thereof.

   b. Structures in which, in the judgment of the owner thereof, rehabilitation will result in a higher and better use for the property on which such structure is located.

   A substandard structure is a structure that does not conform to the building and related codes of the City as are in force and effect from time to time.

2. **Acquisition of Real Property**
   Real property shall be acquired as provided m Article IX of the Redevelopment Plan.

3. **Demolition and Removal of Structures**
   This Redevelopment Plan shall be implemented in some instances through the demolition and removal of structures. The Redevelopment Plan provides for the demolition and removal of the following structures, if necessary and appropriate :

   a. Substandard structures as to which, in the judgment of the owner thereof, rehabilitation is not practical;

b. Structures, which in the judgment of the owner thereof, are economically obsolete;

c. Structures, which in the judgment of the owner thereof, prevent maximum utilization of the property on which such structures are located;

d. Structures that have been acquired by the City and that the the Governing Body of the City determines to be economically obsolete;

e. Structures that have been acquired by the City and that the Governing Body determines prevent the maximum utilization of the property on which such structures are located.

4. **Construction of Improvements**

This Redevelopment Plan provides for the construction of new improvements for uses on vacant or cleared land within the Redevelopment Area (any lands lying within the corporate limits of the City). Such construction shall be in accord with the Redevelopment Plan, Official Zoning Ordinance, Subdivision Regulations, building and related codes, and other applicable codes and ordinances of the City as may be in force and effect.

5. **New Development and Redevelopment**

Under the provisions of this Redevelopment Plan, vacant or cleared land held by the City may be disposed of to private parties for new development or redevelopment. Such disposition of land by the City shall be in accordance with the Redevelopment Plan and applicable law.

This Redevelopment Plan encourages the new development or redevelopment of vacant or cleared land, which is acquired by private enterprises.

6. **Consolidation of Title**

This Redevelopment Plan provides for the elimination of diverse patterns of ownership, which prevent or restrict development of large tracts of land.

In the event that the City determines that optimum utilization of a particular tract of land cannot be attained because of diversity of ownership, and that action by the City is likely to enhance the possibility of development of such tracts, the City may take such actions as it

determines to be necessary to consolidate title to such tract of land.

7. **Elimination of Environmental Deficiencies and Blighting Influences**
This Redevelopment Plan provides for the City to undertake to determine any and all factors, which prevent or restrict new development or redevelopment within the Redevelopment Area . The Mayor and the Governing Body of the City shall take such action as it deems necessary to reduce or eliminate such factors or the effects thereof.

Environmental deficiencies and blighting influences thatthe City may deem necessary to reduce or eliminate include, but are not necessarily limited to, physical conditions, ownership patterns, non-conforming land uses, improper development, etc.

8. **Construction of Off-Street Parking Facilities**
This Redevelopment Plan provides for the construction of off-street parking facilities to serve the demand within the Redevelopment Area (all lands lying within the corporate boundaries of the City). Off-street parking facilities shall be constructed in accord and with the Comprehensive Plan, the Official Zoning Ordinance, and other applicable codes and ordinances of the City.

9. **Encouragement of Rehabilitation, Renovation, New Development, and Redevelopment by Private Enterprise**
This Redevelopment Plan provides that the City shall, to the greatest extent feasible, afford maximum opportunity to encourage the rehabilitation, renovation , new development and redevelopment of the Redevelopment Area (all lands lying within the corporate limits of the City) by private enterprise .

In order to utilize appropriate private and/or public resources to eliminate and prevent the development or spread of slums and urban blight, to encourage needed urban rehabilitation and renovation, to provide for the redevelopment of slum and blighted areas, to provide for and encourage the new development or redevelopment of vacant or cleared lands, the City shall encourage rehabilitation, renovation, clearance, new development or redevelopment within the Redevelopment Area by:

a. Carrying out a program of voluntary repair, renovation, and rehabilitation of buildings or other improvements in accordance with this Redevelopment Plan, including making loans to defray all or part of the costs (including costs of acquiring real estate) of repairing and rehabilitating buildings or other improvements in accordance with this Redevelopment Plan.

b. Making loans to defray all or part of the costs of acquiring real property, demolishing and removing buildings and improvements and constructing improvements (including buildings) in the Redevelopment Area in accordance with this Redevelopment Plan .

Such loans shall be made only from the proceeds of revenue bonds or notes of the City secured solely by the City's rights in connection with such loans; shall be made upon such terms and conditions as the City shall determine, and shall be subject to such additional requirements as the City shall impose.

## ARTICLE VIII
## LAND USES, MAXIMUM DENSITIES, LAND DEVELOPMENT, AND BUILDING REQUIREMENTS

A. **Land Uses/Zoning Ordinance**

This Redevelopment Plan is to be implemented in accordance with the Comprehensive Plan as well as any other plans currently in effect or subsequently adopted by the City applicable to the location of a particular development and, therefore, provides for adherence to the Land Use Plan of the City. Land use in the Redevelopment Area is regulated by the Official Zoning Ordinance of the City. The Official Zoning Map delineating zoning districts is on file in the office of the City Clerk of the City.

B. **Maximum Densities/Zoning Ordinance**

The Official Zoning Ordinance of the City shall regulate the maximum development densities in the Redevelopment Areas.

C. **Land Development/Subdivision Regulations**

This Redevelopment Plan shall require that any development assisted with TIF be developed in conformity with regulations and standards of the City governing the subdivision of land, namely the Subdivision Regulations of the City.

D. **Building Requirements/Building and Related Codes**

This Redevelopment Plan requires that any new construction and any rehabilitation shall meet the requirements of the building and related codes of this City as may be in effect from time to time.

## ARTICLE IX
## REAL PROPERTY ACQUISITION

A. **Procedures**

This Redevelopment Plan requires that all property acquisitions by the City shall be made in accordance with the TIF Act. Discrimination of any kind shall be prohibited. Race, color, creed, national origin, age, and sex shall in no way affect any aspect of the land acquisition process.

B. **Property To Be Acquired**

Under the provisions of this Redevelopment Plan, the City may, at its discretion, acquire real property for needed public facilities within the Redevelopment Area (including, but not limited to, surface or multi-story parking facilities).

Where necessary to eliminate unhealthy, unsanitary, or unsafe conditions, lessen density, eliminate obsolete or other uses detrimental to the public welfare, or otherwise to remove or prevent the spread of blight or deterioration, the City may, from time to time in its discretion, acquire mortgages made to finance costs of (1) acquiring real property, (2) demolishing and removing buildings and improvements, and (3) constructing improvements in the Redevelopment Area in accordance with this Redevelopment Plan.

## ARTICLE X
## TRAFFIC CONTROL AND MAJOR CIRCULATION ROUTES

This Redevelopment Plan is to be implemented in conformity with the Comprehensive Plan. The City shall, from time to time, establish major traffic circulation routes for the Redevelopment Area and will maintain traffic controls. The various transportation plans, subdivision regulations, and street design and construction standards of the city govern street widths, ingress and egress patterns, turn lanes, turn restrictions, and vehicle limitation established by weight.

These regulations, along with realignment, widening, and overlaying of existing streets will achieve improved traffic circulation and flow for City and pass-through traffic. Traffic control and circulation in the Redevelopment Area will utilize electronic signalization and will provide optimum access to existing and proposed off-street parking. This Redevelopment Plan will be implemented so as to efficiently integrate traffic circulation and flow into the zoning scheme of the City and the general circulation patterns of the community.

## ARTICLE XI
## OFF-STREET PARKING, LOADING AND UNLOADING SPACE

This Redevelopment Plan conforms to the City's Official Zoning Ordinance and other codes and ordinances wherein off-street parking and loading and unloading space requirements shall be regulated and controlled.

## ARTICLE XII
## RELATIONSHIP TO POLICIES REGARDING APPROPRIATE LAND USES, IMPROVED TRAFFIC, PUBLIC TRANSPORTATION, PUBLIC UTILITIES, RECREATIONAL AND COMMUNITY FACILITIES, AND OTHER PUBLIC IMPROVEMENTS

The Redevelopment Plan will serve to support and complement the City's Comprehensive Plan. The objective of this Redevelopment Plan is to adhere to the purposes and the goals, objectives, vision, and strategies of the Comprehensive Plan, as well as any other plans currently in effect or subsequently adopted by the City applicable to the location of a particular development.

The Redevelopment Plan seeks to utilize TIF to encourage capital investment that will encourage the redevelopment of blighted areas, strengthen the entire community by carefully planning the location of shopping centers and the design of business establishments, increase the tax base, increase retail sales tax rebates, and increase job opportunities in the City. The Redevelopment Plan seeks to encourage revitalization of the Redevelopment Area by inducing new development and redevelopment. Public facilities and services will be improved and properly maintained as a result of implementation of this Redevelopment Plan. The Redevelopment Plan seeks to encourage development and redevelopment projects and to insure their conformity to the City's Comprehensive Plan and the elements comprising the Comprehensive Plan, as well as any other plans currently in effect or subsequently adopted by the City applicable to the location of a particular development.

## ARTICLE XIII
## PROVISIONS OF REGULATIONS
## DECLARED TO BE MINIMUM REQUIREMENTS

For the purposes of this Redevelopment Plan, regulations referred to shall be interpreted and applied as minimum requirements. Whenever the requirements of these regulations are at variance with the requirements of any other lawfully adopted rules, regulations, ordinances, deed restrictions or covenants, the most restrictive or that imposing the higher standards shall govern.

## ARTICLE XIV
## TAX INCREMENT FINANCING PLAN REQUIREMENTS ESTABLISHED

The TIF Plan is a financial tool for the implementation of the Redevelopment Plan objectives and purposes. The TIF Plan for a redevelopment project requires the following:

1. **Redevelopment Project Description**

   a. Location, legal description, environmental characteristics, and zoning
   b. Building type and proposed use(s)

2. **Developer(s) Information (if applicable)**

   a. Name(s)
   b. Address(es): Local and out-of-state
   c. Tax Identification Number(s)

3. **Economic Development Impact Description**

   a. Statement of job creation -- permanent and temporary
   b. Statement of financial benefit to the community

4. **A Statement of the Objectives for the Tax Increment Financing Plan**

   *a. Construction of Improvements:*
   New improvements shall be constructed for uses in accordance with the Redevelopment Plan within the redevelopment area. Such construction shall be in accordance with the requirements of the City's building and related codes as in force and effect from time to time.

   *b. Redevelopment:*
   Property held by the City may be disposed of to private parties for development or redevelopment in accordance with the provisions of this Redevelopment Plan and applicable law.

   *c. Consolidation of Title:*
   In order to eliminate diverse patterns of ownership that prevent or restrict development of large tracts of land, in the event that the City determines that optimum utilization of a particular tract of land cannot be attained because of diversity of ownership and that action by the City is likely to enhance the possibility of development of such tract, the City shall take such actions as it determines to be desirable to consolidate title to such tract of land.

5. A statement indicating the need and proposed use of the TIF Plan in relationship to the Redevelopment Plan.

6. A statement containing the cost estimates of the redevelopment project and the projected sources of revenue to be used to pay or reimburse the costs of the redevelopment project, including estimates of ad valorem and sales tax increments and the total amount of indebtedness to be incurred.

7. A list of all real property to be included in the TIF Plan.

8. The duration of the TIF Plan's existence.

9. A statement of estimated impact of the TIF Plan upon the revenues of all taxing jurisdictions in which a redevelopment project is located.

10. A statement requiring that a separate fund be established to receive ad valorem taxes and the proceeds of any other financial assistance.

The Governing Body shall by resolution, from time to time, determine (i) the division of ad valorem tax receipts, if any, that may be used to pay for the cost of all or any part of a redevelopment project, (ii) the duration of time in which such taxes may be used for such purposes, (iii) if the City shall issue bonds for such redevelopment project, and (iv) such other restrictions, rules and regulations as in the sole discretion of the Governing Body of the City shall be necessary in order to promote and protect the public interest.

## ARTICLE XV
## WAIVER OF REQUIREMENTS

Any requirement or condition contained in this Redevelopment Plan may, upon request and for good cause shown, be waived or modified by the City to the extent permissible under law.

## ARTICLE XVI
## PROVISIONS FOR AMENDING THE REDEVELOPMENT PLAN

This Redevelopment Plan may be modified by the City from time to time, in the same manner in which it was adopted, to the extent not prohibited by the provisions of the TIF Act.

# Exhibit I

## Redevelopment Area Boundary Map

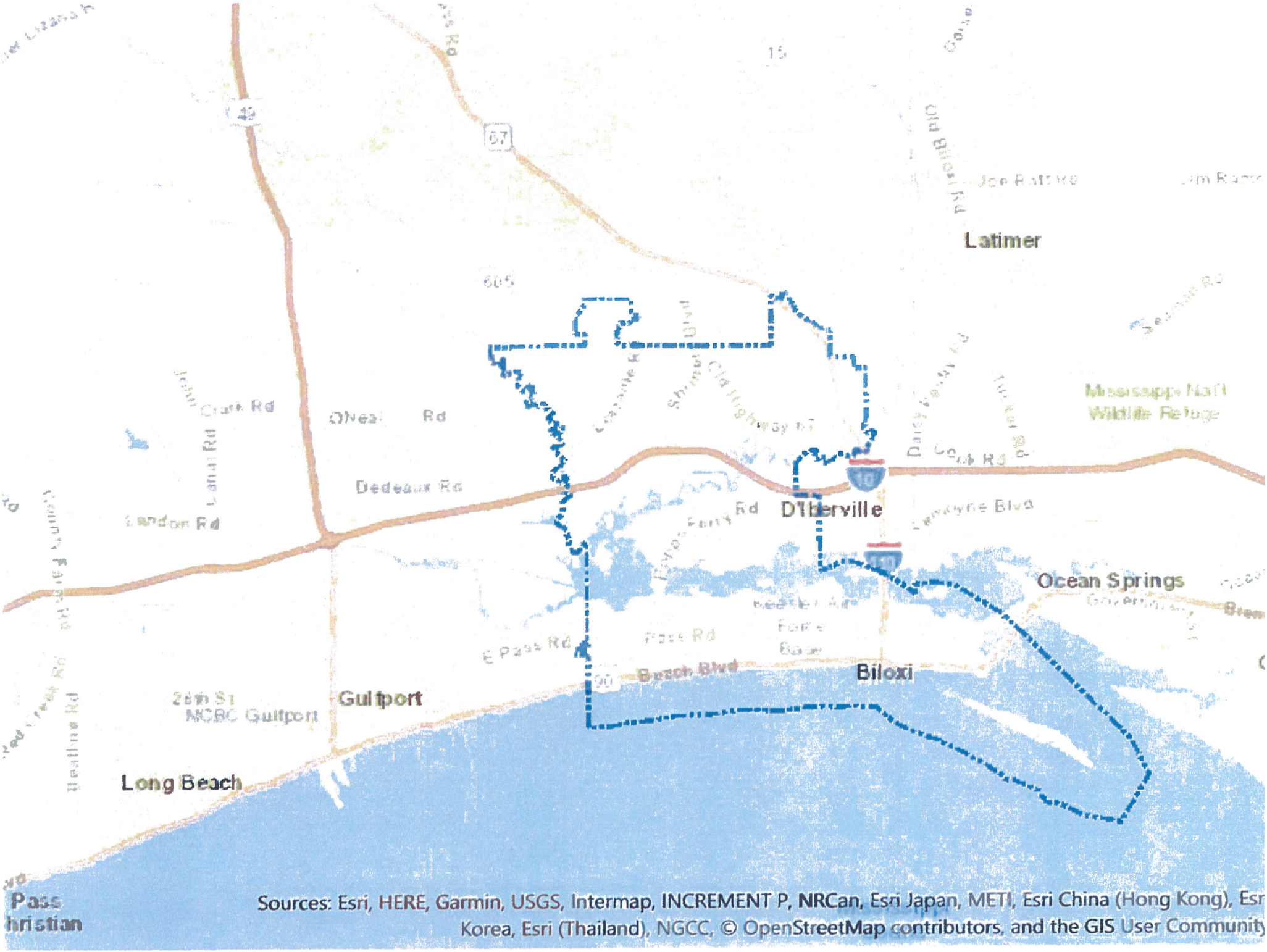

Latimer
Mississippi Natl Wildlife Refuge
Ocean Springs
D'Iberville
Biloxi
Gulfport
Long Beach
Pass Christian
Dedeaux Rd
Lemoyne Blvd
Beach Blvd
Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

**Exhibit B**

**[Proof of Publication]**

**NOTICE OF PUBLIC HEARING**

Notice is hereby given that a public hearing will be held on Tuesday, January 8, 2019 at 6:00 p.m. in the Council Room at City Hall, 140 Lameuse Street, Biloxi, Mississippi, on the Amended and Restated Tax Increment Financing Redevelopment Plan for the City of Biloxi, Mississippi, 2018 (the "Redevelopment Plan"), for consideration by the City Council.

The general scope of the Redevelopment Plan is outlined as follows: The Redevelopment Plan is to be implemented by the City. The techniques to be used to meet the objectives of the Redevelopment Plan include: (a) rehabilitation of existing buildings; (b) acquisition of real property within the Redevelopment Area (as hereinafter defined); (c) demolition and removal of structures; (d) construction of improvements on vacant or cleared lands; (e) new development or redevelopment; (f) consolidation of title; (g) elimination of environmental deficiencies and blighting influences (including physical conditions, ownership patterns and non-conforming land uses, which prevent or restrict development within the Redevelopment Area in accordance with the Redevelopment Plan); (h) construction of off-street parking facilities; and (i) encouragement of rehabilitation, renovation, new development and redevelopment by private enterprise, including the making of loans from the proceeds of revenue bonds or notes to finance repair and rehabilitation of buildings or other improvements, acquisition of real property, demolition and removal of buildings and improvements, and construction of improvements in the Redevelopment Area in accordance with the Redevelopment Plan. The "redevelopment area" designated by the Redevelopment Plan will consist of all real property located within the corporate limits of the City (the "Redevelopment Area"). A copy of the Redevelopment Plan and a map of the Redevelopment Area are on file in the office of the Municipal Clerk located at 140 Lameuse Street in the City and available for inspection and review by the general public.

Witness my signature and seal of office, this the 18th day of December, 2018.

(SEAL)

/s/Stacy L. Thacker

Municipal Clerk

1t 29737 12-27-18

# PROOF OF PUBLICATION

**P.O. BOX 1209**
**BILOXI, MS 39533**

**STATE OF MISSISSIPPI**
**COUNTY OF HARRISON**

Before me, the undersigned Notary Public of Harrison County, Mississippi, personally appeared **VICKI L. FOX** who, being by m first duly sworn, did depose and say that she is a clerk of **THE BILOXI-D'IBERVILLE PRESS**, a newspaper published in Harrison County, Mississippi, and that publication of the notice, a copy of which is hereto attached, has published in said paper c the following dates:

**Vol. 46 No. 30 dated the 27 day of December 2018**

Affiant further states on oath that said newspaper has been established and published continuously in said county for a period of more than twelve months next prior to the first publication of said notice.

Vicki L. Fox
Clerk

Sworn to and subscribed before me this the 27th day of December, 2018.

Allison V Townsend
**NOTARY PUBLIC**

STATE OF MISSISSIPPI
ALLISON VICTORIA TOWNSEND
NOTARY PUBLIC
ID No. 126165
Commission Expires
December 2, 2022
JACKSON COUNTY

(SEAL)

Printer's Fee: $ 25.76

Furnishing proof of Publication: $ 3.00

P.O. #20191864

Total Cost: $ 28.76