2019 Recertification

Exemptions & Public Utilities Update
Amends and restructures MCA §27-31-101, MCA §27-31-104 and §27-31-105

• Allows a LESSEE to file for exemption on LEASED property used in connection with, or necessary to, the operation of the LESSEE’s eligible enterprise. The LESSOR DOES NOT HAVE TO request exemption.

• Adds Data Centers, as defined in MCA §57-113-21, to the list of eligible enterprises that can qualify for exemption under MCA §27-31-101, MCA §27-31-104 and MCA §27-31-105.

• Retroactively approves any prior exemptions granted to eligible enterprises on leased property.
Permits the City of Canton, Mississippi and the Madison County Economic Development Authority to agree in advance to grant certain ad valorem tax exemptions from city taxes in the event the City of Canton annexes certain property in the future.

Bills provided for finished goods exemptions (MCA 27-31-7), free port warehouse exemptions (MCA §27-31-51), new industries exemptions (MCA 27-31-101, MCA 27-31-104 and MCA 27-31-105) or any other exemptions from city ad valorem taxes otherwise authorized by law.

Legal descriptions for the specific areas of land covered under these bills are provided in the bills.

Effective upon passage.
AN ACT TO AMEND SECTIONS 61-3-3 AND 61-3-21, MISSISSIPPI CODE OF 1972, TO LIMIT THE AD VALOREM TAX EXEMPTION FOR CONTRACTS, LEASES, AND OTHER ARRANGEMENTS AND STRUCTURES, IMPROVEMENTS AND OTHER FACILITIES ERECTED, INSTALLED, CONSTRUCTED OR LOCATED IN CONNECTION THEREWITH ON AN AIRPORT OR AIR NAVIGATION FACILITY OWNED OR CONTROLLED BY AN AIRPORT AUTHORITY TO AIRPORT-RELATED CONTRACTS, LEASES AND OTHER ARRANGEMENTS AND ALL STRUCTURES, IMPROVEMENTS AND OTHER FACILITIES ERECTED, CONSTRUCTED OR LOCATED IN CONNECTION THEREWITH; AND FOR RELATED PURPOSES.
§ 61-3-21. Operation and use privileges; exemption from taxation.

(1) In connection with the operation of an airport or air navigation facility owned or controlled by an authority, the authority may enter into contracts, leases and other arrangements for terms not to exceed fifty (50) years with any persons: (a) granting the privilege of using or improving the airport or air navigation facility or any portion or facility thereof or space therein for commercial purposes; (b) conferring the privilege of supplying goods, commodities, things, services or facilities at the airport or air navigation facility; and (c) making available services to be furnished by the authority or its agents at the airport or air navigation facility.

In each case the authority may establish the terms and conditions and fix the charges, rentals or fees for the privileges or services, which shall be reasonable and uniform for the same class of privilege or service and which shall be established with due regard to the property and improvements used and the expenses of operation to the authority. In no case shall the public be deprived of its rightful, equal and uniform use of the airport, air navigation facility or portion or facility thereof.

(2) Except as may be limited by the terms and conditions of any grant, loan or agreement authorized by Section 61-3-25, Mississippi Code of 1972, an authority may, by contract, lease or other arrangements, upon a consideration fixed by it, grant to any qualified person for a term not to exceed fifty (50) years, the privilege of operating, as agent of the authority or otherwise, any airport owned or controlled by the authority. However, no person shall be granted any authority to operate an airport other than as a public airport or to enter into any contracts, leases or other arrangements in connection with the operation of the airport which the authority might not have undertaken under subsection (1) of this section.

(3) All contracts, leases and other arrangements entered into pursuant to this section are deemed to serve a public and governmental purpose as a matter of public necessity; therefore, all such contracts, leases, and other arrangements and all structures, improvements and other facilities erected, installed, constructed or located in connection therewith on an airport or air navigation facility owned or controlled by an authority, or any portion of facility thereof or space therein, shall be free and exempt from all state, county and municipal ad valorem taxes on real property and personal property for so long as may otherwise be lawful, and the charges, rentals and fees received by an authority in connection with such contracts, leases and other arrangements shall be deemed to be in lieu of said taxes.

History
SB 2802 – Approved by Governor 3/6/19

2017-CA-00246-SCT – Rankin County BOS v. Lakeland Income Properties, LLC
Differentiates between “airport-related” and “unrelated” contracts, leases and other arrangements.

Defines “unrelated” contracts, leases and other arrangements to include activities substantially unrelated to:

- The taking off/landing of commercial/private aircraft at the airport/air navigation facility (ANF);
- The maintenance/repair of commercial/private aircraft taking off/landing at the airport/ANF;
- The storage, via hanger or otherwise, of commercial/private aircraft;
- The shipping/transportation of freight by aircraft at the airport or ANF;
- The provision of ground and air transportation services to commercial or private aircraft passengers;
- The supplying of goods, commodities, things, services or facilities primarily:
  - To commercial/private aircraft taking off/landing at the airport/ANF;
  - Within the airport terminal building to commercial/private aircraft passengers in the process of traveling on such aircraft;
- Any fixed base operator activities providing aviation services at the airport/ANF.

Limits ad valorem exemption under MCA §61-3-21 to “airport-related”.
SB 2056 – Approved by Governor 3/29/19

AN ACT TO AMEND SECTION 27-31-104, MISSISSIPPI CODE OF 1972, TO REVISE THE AMOUNT OF INVESTMENT REQUIRED FOR PROJECTS BY QUALIFIED BUSINESSES UNDER THE MISSISSIPPI HEALTH CARE INDUSTRY ZONE ACT IN ORDER FOR SUCH PROJECTS TO BE ELIGIBLE TO BE GRANTED A FEE-IN-LIEU OF AD VALOREM TAXES; AND FOR RELATED PURPOSES.

(c) Projects * * * by a qualified business (as such term is defined in Section 57-117-3) meeting minimum criteria established by the Mississippi Development Authority;

SB 2885 – Approved by Governor 3/21/19

AN ACT TO AMEND SECTION 57-80-9, MISSISSIPPI CODE OF 1972, TO EXTEND UNTIL DECEMBER 31, 2033, THE CUT-OFF DATE FOR STATE AND LOCAL TAX EXEMPTIONS FOR BUSINESS ENTERPRISES UNDER THE GROWTH AND PROSPERITY ACT; AND FOR RELATED PURPOSES.
SB 3024 – Homestead Appropriation

As of March 26, 2019, SB 3024 provides $80,625,992 (same as last year) for DOR to reimburse the various taxing districts in the State for tax revenue lost as a result of homestead exemption.

Actual Tax Loss = $324,251,344 (2017 calendar year) (24.86%)

Reimbursable Tax Loss = $87,138,775 (FY 2018-2019) (92.53%)

Applicants – 2018 Calendar Year

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
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<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning</td>
<td>675,777</td>
</tr>
<tr>
<td>March</td>
<td>666,873</td>
</tr>
<tr>
<td>Ending</td>
<td>662,567</td>
</tr>
</tbody>
</table>
REMINDER:

SECTION 10.

None of the funds appropriated under the provisions of Section 8 of this act may be distributed to any county, municipality, school district or other taxing district in which the assessed valuation of the taxing district has increased as a result of reappraisal of the property of the taxing district unless the governing board of the taxing district has published a notice in a newspaper having a general circulation in the taxing district, stating the lower millage rate that would produce the same amount of revenue from ad valorem taxation on property of the taxing district that was produced in the fiscal year before the property of the taxing district was reappraised.
Homestead Exemption: Deceased Spouse

MCA §27-33-31(1)(a) – Requirement to file a new application does not apply to a surviving spouse who is still qualified for homestead exemption (same level). If not qualified for same level, surviving spouse must refile.

MCA §27-33-33(2)(c) – Tax Assessor may amend the application of a surviving spouse by removing the deceased spouse and adding the surviving spouse’s birth date IF surviving spouse is still eligible and NOT required to file a new application.

However, the only way to know is for the surviving spouse to provide the necessary documentation.

AGO 2017 WL 3587058

Legislature intended to exclude a date requirement to amend a homestead application when there is a change of ownership due to death of spouse when surviving spouse is still eligible...

Once amended, the application is never deleted due to surviving spouse’s immediate eligibility...

The County is authorized to refund ad valorem taxes paid as a result of the tax assessor erroneously taking the property off the homestead exemption roll. The board of supervisors must make a factual finding by order on the minutes that the taxpayer was entitled to the refund due to the fact that he/she was eligible for a homestead exemption and that the tax assessor erroneously removed the property from the homestead exemption rolls. Such refunds are subject to the three-year statute of limitations.
Homestead Exemption: Divorce

Once a homestead exemption applicant has a valid, allowed claim for homestead on file, the applicant is not required to annually reapply. However, homestead law does require applicants to refile in the event of a change in the property description, ownership, use or occupancy. Divorce would trigger one or more of these status changes.

Failure to file a new application would result in loss of exemption.

Only the Board of Supervisors and Department of Revenue have the authority to revoke an applicant’s homestead exemption. If the Assessor has information regarding an applicant’s eligibility, it should be provided to the Board (MCA §27-33-33(f)). The Board is the entity that can lawfully remove the exemption (MCA §27-33-37(h)).
Homestead Exemption: Chargebacks

Due to the timing of our audit and disallowance process, many times ownership in a property has transferred before a chargeback is issued or disallowed. Who is responsible for the reassessed taxes? The law provides specific instructions for situations like this. See MCA §27-33-37(l)(ii)

(l) It shall be the duty of the board, and it is hereby given the power to order the tax collector, by an order entered on its minutes, to reassess, and list as subject to all taxes, the property described in an application for homestead exemption and as entered on the regular land assessment roll, under the following circumstances:

(i) When an application for homestead exemption is finally rejected by the department for reimbursement of tax loss which has been regularly approved by the board and entered on the supplemental roll; or

(ii) Where an application has been wrongfully allowed by the board.

When any property has been reassessed as herein provided, all additional taxes due as a result of such reassessment shall become due and be payable on or before the first day of February of the year following that in which notice to make the reassessment is issued; and if not paid, the tax collector shall proceed to sell the property for the additional taxes in the same manner and at the same time other property is sold for the current year’s taxes, or he may collect the taxes by all methods by which other taxes on real estate may be collected. Provided, no penalty or interest shall be applied for any period prior to February 1 of the year following that in which the reassessment is made, and provided further, (continued on next page)
Homestead Exemption: Chargebacks

that such reassessment shall not take effect or become a lien on the property of bona fide purchasers or encumbrancers for value without notice thereof, UNLESS there shall have been filed prior to their attaining such status a notice of rejection in the chancery clerk’s office in the county in which the property is located, which notice shall be recorded and indexed as are deeds; but the applicant shall in all cases remain personally liable for such reassessment.

If the reassessment did not exist prior to a sale of the property, it’s likely the county cannot collect from the new owner. Under these circumstances, the Tax Collector may only be able to collect through a personal judgment against the previous owner.
Homestead Exemption: Value Freeze

SB 2578, 2018 Regular Session

Changed the amount of exemption for eligible applicants (MCA 27-33-67(2), aged 65+ or 100% disabled). Prior to passage, the maximum exemption for such applicants was exemption from taxes on up to the first $7,500 of assessed value.

The amendment retains the exemption from taxes on up to the first $7,500 of assessed value, but adds an additional exemption from taxes on certain increases in value on the homestead once an applicant become eligible. Valuation increases that are exempt are increases related to reappraisal cycles (property appreciation) and renovations, expansions, improvements or additions to promote energy efficiency, safety or access to the homestead. Value increases associated with other types of renovations, expansions, improvements or additions would be taxable.
## Homestead Exemption: Value Freeze

Sample Property Tax Calculations Based on Class and Homestead Status

<table>
<thead>
<tr>
<th>Classification</th>
<th>Class II</th>
<th>Class I</th>
<th>Class I</th>
<th>Class I</th>
<th>Class I</th>
<th>Class I</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homestead Tier</td>
<td>None</td>
<td>None</td>
<td>Regular</td>
<td>Additional</td>
<td>Additional</td>
<td>Freeze</td>
</tr>
<tr>
<td>True Value</td>
<td>$150,000</td>
<td>$150,000</td>
<td>$150,000</td>
<td>$150,000</td>
<td>$150,000</td>
<td>$150,000</td>
</tr>
<tr>
<td>Assessment Ratio</td>
<td>x</td>
<td>15%</td>
<td>10%</td>
<td>10%</td>
<td>10%</td>
<td>10%</td>
</tr>
<tr>
<td>Assessed Value</td>
<td>=</td>
<td>$22,500</td>
<td>$15,000</td>
<td>$15,000</td>
<td>$15,000</td>
<td>$15,000</td>
</tr>
<tr>
<td>Additional / DAV Exemption</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Base Year Assessed Value</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CYA/V - BYA/V</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exemption w/ Freeze</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxable Assessed Value</td>
<td>=</td>
<td>$22,500</td>
<td>$15,000</td>
<td>$15,000</td>
<td>$7,500</td>
<td>$6,500</td>
</tr>
<tr>
<td>Millage Rate</td>
<td>x</td>
<td>0.125</td>
<td>0.125</td>
<td>0.125</td>
<td>0.125</td>
<td>0.125</td>
</tr>
<tr>
<td>Tax Calculation</td>
<td>=</td>
<td>$2,813</td>
<td>$1,875</td>
<td>$1,875</td>
<td>$938</td>
<td>$813</td>
</tr>
<tr>
<td>Exemption Credit</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Actual Tax Due</td>
<td>=</td>
<td>$2,813</td>
<td>$1,875</td>
<td>$1,575</td>
<td>$938</td>
<td>$813</td>
</tr>
</tbody>
</table>

**TAX LOSS to Jurisdictions**

<table>
<thead>
<tr>
<th>Class II</th>
<th>Class I</th>
<th>Class I</th>
<th>Class I</th>
<th>Class I</th>
<th>Class I</th>
<th>Class I</th>
</tr>
</thead>
<tbody>
<tr>
<td>0%</td>
<td>-33%</td>
<td>-44%</td>
<td>-67%</td>
<td>-71%</td>
<td>-100%</td>
<td></td>
</tr>
</tbody>
</table>
Homestead Exemption: Value Freeze

Base year is/was established January 1, 2018, for applicants eligible in 2018, or January 1 of the first year in which an qualified applicant claims exemption under MCA §27-33-75(2) (aged 65+/100% disabled).

If homestead value subsequently decreases below the Base Year value, the lower value becomes the new Base Year value. Any future increase from the new Base Year value would be exempt.

QUESTIONS?
<table>
<thead>
<tr>
<th>Name of Warehouse</th>
<th>ABC Warehouse</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Total value of personal property as of 1/1/2014</strong></td>
<td>$1,000,000</td>
</tr>
<tr>
<td><strong>2. Estimated percentage of personal property to be shipped within Mississippi.</strong></td>
<td>10%</td>
</tr>
<tr>
<td><strong>3. Amount of personal property to be assessed</strong> (Multiply Item 1 times Item 2)</td>
<td>$100,000</td>
</tr>
</tbody>
</table>

This report is prepared and filed under the terms and provisions of Section 27-31-55, Mississippi Code of 1972, as amended. It is certified that the above information is true and correct. This report is submitted on the ___ day of ___ 20___.

By: ____________________________  
Title: ___________________________

Answer: **$15,000**  
($100,000 x 15% Assessment Ratio)

---

<table>
<thead>
<tr>
<th>Name of Warehouse</th>
<th>ABC Warehouse</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Total value of personal property as of 1/1/2015</strong></td>
<td>$1,000,000</td>
</tr>
<tr>
<td><strong>2. Estimated percentage of personal property to be shipped within Mississippi.</strong></td>
<td>15%</td>
</tr>
<tr>
<td><strong>3. Amount of personal property to be assessed</strong> (Multiply Item 1 times Item 2)</td>
<td>$150,000</td>
</tr>
</tbody>
</table>

This report is prepared and filed under the terms and provisions of Section 27-31-55, Mississippi Code of 1972, as amended. It is certified that the above information is true and correct. This report is submitted on the ___ day of ___ 20___.

By: ____________________________  
Title: ___________________________

Answer: **$22,500**  
($150,000 x 15% Assessment Ratio)
FREE PORT WAREHOUSE
REPORT OF INVENTORY
JANUARY 1, 20__

Name of Warehouse:

Location City County:

Mailing Address:

1. Total value of personal property as of 1/1/20__.
2. Estimated percentage of personal property to be shipped within Mississippi.
3. Amount of personal property to be assessed (Multiply item 1 times item 2).

This report is prepared and filed under the terms and provisions of Section 37-31-55, Mississippi Code of 1972, as amended. It is certified that the above information is true and correct. This report is submitted on the ___ day of ____, 20__.

By:
Title:

This report shall not be submitted later than March 31 of each year to the Tax Assessor.

Manufacturing Corporation
123 Main Street
Jackson MS 39201

Section 1 - Miscellaneous
1. DBA and physical address of business:
2. Name of owner. (If partnership, only one name is necessary):
3. Inventory reported on previous year's MS income tax return:
4. Supporting books and records located at:
5. Primary business activity:

Section 2 - Inventory
1. Inventory as of January 1, or Average of previous 12 months from January 1.
   a. Raw materials $ 350,470
   b. Work in progress $ 406,692
   c. Finished Goods $ 2,828,692
   d. Total $ 3,585,854

SECTION 3 - FURNITURE AND EQUIPMENT
If you have acquired or removed any furniture or equipment during the previous year, please list in the space provided below.

Item Description Year Purchased Year Manufactured Cost New or Used ($2) Cost New & Equipment $ Name & Address of Purchaser

TOTAL
## Free Port Warehouse

**Calculations**

---

**FREE PORT WAREHOUSE**  
**REPORT OF INVENTORY**  
JANUARY 1, 20__

- **Name of Warehouse:**
- **Location:**
- **City:**
- **County:**
- **Mailing Address:**

1. Total value of personal property as of 1/1/20: $2,828,692
2. Estimated percentage of personal property to be shipped within Mississippi: 2.0%
3. Amount of personal property to be assessed (Multiply Item 1 times Item 2): $56,574

This report is prepared and filed under the terms and provisions of Section 37-31-55, Mississippi Code of 1972, as amended. It is certified that the above information is true and correct. This report is submitted on the __ day of __, 20__.

By

Title

This report shall not be submitted later than March 31 of each year to the Tax Assessor.

---

**Manufacturing Corporation**  
123 Main Street  
Jackson MS 39201

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**PERSONAL PROPERTY RENDITION**

Use this form for reporting: 1. All taxable personal property. 2. All changes in personal property.

**Counties, Mississippi**

**RETURN TO:**

- **Name:**
- **Street:**
- **City:**
- **State:**
- **Zip:**

**Section 1 - Miscellaneous**

1. DBA and physical address of business:
2. Name of owner. (If partnership, only one name is necessary):
3. Inventory reported on previous year's Mississippi income tax return:
4. Supporting books and records located at:
5. Primary business activity:

**Section 2 - Inventory**

- **Raw materials:** $350,470
- **Work in progress:** $406,692
- **Finished Goods:** $2,828,692

**Section 3 - Furniture and Equipment**

- **Total:** $3,585,854

If you have acquired or removed any furniture or equipment during the previous year, list the items in the space provided below.

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The calculations and reports are processed and organized according to the respective sections and requirements for personal property rendition.
Free Port Warehouse

FREE PORT WAREHOUSE
REPORT OF INVENTORY MOVEMENT
FOR PERIOD JANUARY 1, 20__, THROUGH DECEMBER 31, 20__

Name of Warehouse __________________________
Location _______ City __________________________ County _______
Mailing Address _____________________________________________________________

1. Total shipments of all personal property: ________________________________
2. Total shipments within Mississippi: ________________________________
3. Percentage of shipments within Mississippi: __________________________
4. Amount of property subject to tax, 1/1/20__ (# x previous year Report of Inventory # 1)
   Prior estimate (Previous Report of Inventory) _______________________________
5. Personal property to be back assessed. (Use # 4 less # 5) __________________

This report is prepared and filed under the terms and provisions of Section 27-31-55, Mississippi Code of 1972, as amended. It is certified that the above information is true and correct. This report is submitted on the day of __________, 20__

By ________________________________
Title ________________________________

This report shall not be submitted later than March 31 of each year to the Tax Assessor.

Manufacturing Corporation
123 Main Street
Jackson MS 39201

PERSONAL PROPERTY RENDITION
Use this form for reporting: 1. All taxable personal property.
2. All changes in personal property.
RETURN TO:

Section 1 - Miscellaneous
1. DBA and physical address of business:______________________________
2. Name of owner: If partnership, only one name is necessary:__________
3. Inventory reported on previous year's MS income tax return:__________
4. Supporting books and records located at: __________________________
5. Primary business activity: __________________________

Section 2 - Inventory
Check One: X Inventory as of January 1, or Average of previous 12 months from January 1.
1. Inventory (actual cost) $ __________________________
2. Consigned or held for others $ __________________________
3. Fugitive inventory $ __________________________
4. Industrial Inventory Only:
   a. Raw materials $ __________________________
   b. Work in progress $ __________________________
   c. Finished Goods $ __________________________
5. Total ________________

3,585,854

Section 3 - Furniture and Equipment
If you have acquired or removed any furniture or equipment during the previous year, please list in the space provided below.

Additions (If additional space is needed, please attach additional sheet, as necessary):

Description of item
Year Purchased
Year Manufactured
Cost New
Cost Used
Name & address of Purchaser

Manufacturing Corporation
123 Main Street
Jackson MS 39201

Manufacturing Corporation
123 Main Street
Jackson MS 39201

Manufacturing Corporation
123 Main Street
Jackson MS 39201

Manufacturing Corporation
123 Main Street
Jackson MS 39201
### PERSONAL PROPERTY RENDITION

Use this form for reporting: 1. All taxable personal property. 2. All changes in personal property.

**Return to:**

Name
Street
City
State Zip

**Section 2 - Inventory**

- **Check One:**
  - Inventory as of January 1, or
  - Average of previous 12 months from January 1.

- **Inventory (actual cost):**
  - A. Raw materials: $350,470
  - B. Work in progress: $406,692
  - C. Finished Goods: $2,828,692

- **Total:** $3,585,854

**Section 3 - Furniture and Equipment**

If you have acquired or removed any furniture or equipment during the year, please list in the space provided below.

<table>
<thead>
<tr>
<th>Description of Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item 1</td>
</tr>
<tr>
<td>Year Purchased</td>
</tr>
<tr>
<td>Cost New</td>
</tr>
<tr>
<td>Name &amp; Address of Vendor</td>
</tr>
</tbody>
</table>

**Free Port Warehouse**

**REPORT OF INVENTORY MOVEMENT**

**FOR PERIOD JANUARY 1, 20__ THROUGH DECEMBER 31, 20__**

- **Name of Warehouse:**
- **Location:**
- **Mailing Address:**

1. **Total shipments of all personal property:** 9,108,952
2. **Total shipments within Mississippi:** 267,622
3. **Percentage of shipments within Mississippi:** 2.94%
4. **Amount of property subject to tax, 1/1/20 (3 x previous year Report of Inventory #1):** 83,164
5. **Prior estimate (Previous Report of Inventory):** 56,574
6. **Personal property to be back-assessed (5 x #1):** 26,590

This report shall not be submitted later than March 31 of each year to the Tax Assessor.

**Manufacturing Corporation**

123 Main Street
Jackson MS 39201
Homestead Exemption Supplemental Rolls – please make sure you are pulling data from the correct year.

Homestead Exemption – paperless?

Industrial Exemptions – already paperless; we have a dedicated email address for filing 10 year tax abatement requests and related correspondence. Email to indexemptions@dor.ms.gov. We only need a single copy of the documents when filed electronically, so save your time, effort and postage by filing this way.

Industrial Exemption log available in the “County Staff Access” area of DOR’s Property Webpage. You will need a username and password to access this area.