

**RESOLUTION TO ADOPT AN APPLICATION  
PROCESS FOR FREE PORT WAREHOUSE STATUS  
IN WARREN COUNTY**

**WHEREAS**, pursuant to Miss. Code Ann. §27-31-51 - §27-31-61, Mississippi law allows certain warehouse or storage facilities to obtain free port warehouse status and an exemption from all ad valorem taxes on personal property in transit held temporarily to be shipped out of state; and

**WHEREAS**, the Mississippi Department of Revenue formally directed and conducted the application process for free port warehouse status in all counties in the state; and

**WHEREAS**, the Mississippi Department of Revenue no longer monitors this process and has left the process up to the individual counties; and

**WHEREAS**, the Warren County Tax Assessor has requested approval of a proposed application process for free port warehouse status in Warren County.

**NOW, THEREFORE, BE IT RESOLVED** that The Warren County Board of Supervisors, upon motion of Supervisor Arnold, seconded by Supervisor Carlisle, hereby approves and adopts the attached application process for free port warehouse status in Warren County.

**SO RESOLVED** this the 3<sup>rd</sup> day of April, 2017.

WARREN COUNTY BOARD OF SUPERVISORS  
WARREN COUNTY, MISSISSIPPI

BY: Richard George  
RICHARD GEORGE, President  
Warren County Board of Supervisors

ATTEST: Donna Hardy  
DONNA HARDY, Chancery  
Clerk



**APPLICATION PROCESS FOR  
FREE PORT WAREHOUSE STATUS IN WARREN COUNTY**

Pursuant to Miss. Code Ann. §27-31-51 - §27-31-61, Mississippi law allows certain warehouse or storage facilities, subject to Warren County Board of Supervisors approval, to apply for a license to operate as a Free Port Warehouse and for exemption from all ad valorem taxes on personal property in transit held temporarily to be shipped out of state; and

Warren County utilizes a procedure consistent with state law for such qualified warehouse or storage facilities to follow for licensure to obtain such Free Port Warehouse status, subject to board approval on a case-by-case basis; and

ACCORDINGLY, an applicant for a Free Port Warehouse license must comply with state law and the following procedures in order to be considered by Warren County for the license and the personal property in transit ad valorem tax exemption:

1. On or before March 31 of each year, submit an application in the form attached including as part of the application an inventory of all personal property in transit consigned or transferred to such warehouse or storage facility and located therein on January 1 of such year of application; and
2. Each year, remit the license fee established by state law for such purpose to the Warren County Tax Assessor and to all other governmental bodies which have jurisdiction over the location of the facility for which Free Port Warehouse status is applied, including, without limitation, the City of Vicksburg. The license fee for each jurisdiction is presently \$10.00; and
3. The application and inventory must also include a calculation of the actual percentage of all the personal property in transit consigned or transferred to the

warehouse or storage facility which was shipped to a final destination outside the state in relation to the total of all such personal property shipped to any destination during such year; and

4. Provided the applicant submits the application annually and complies with this procedure and all requirements and conditions of Miss. Code Ann. §27-31-51 through §27-31-61, the Warren County Board of Supervisors will, at its discretion, take up for consideration the application for Free Port Warehouse licensure and in transit personal property ad valorem tax exemption which it may, or may not, grant at its discretion on a case-by-case basis; and
5. Such application process shall be submitted for each year the qualified facility seeks the license and in transit personal property ad valorem tax exemption allowed by this law.

BEN LUCKETT,

WARREN COUNTY TAX ASSESSOR