Tax/PILOT Incentive Comparison

PILOT/Incentive Terms	Memphis/ Shelby County	Birmingham/ Jefferson County AL	Southaven/ DeSoto County MS	Louisville/ Jefferson County KY	Murfreesboro/ Rutherford County
Job Creation Minimum	15 above $10 per hour with health insurance	None	5	None	None
Capital Investment Minimum	$1 Million	New Project - None Expansion Project - $2 million or 30% increase	$300,000	None	None
Maximum Incentive Length (Years)	15	10	10 Includes Inventory	5 No tax on mfg equipment	15
Exclusions	10% City tax 25% County tax	School portion	School, roads, debt service portions	School, fire portions	None
Tax Per $100,000*	$ 2,510	$ 1,270	$ 2,136	$ 696	$ 1,307
PILOT Payment	$ 459	$ 850	$ 1,557	$ 357	$ -

*Based on $100,000 investment - 50% Real, 50% TPP, No inventory.