

## Summary of Lincoln County Incentives

- Economic Development Track Record: A progressive local community with County and Development Authority officials that have demonstrated an aggressive policy in working to meet the needs of expanding and growing companies.

- Ad Valorem Tax Abatement - Ad valorem tax abatements can be reviewed on a case-by-case basis.

- Land Availability: The Development Authority owns several parcels within our business park that are still available for building out of a new business that aligns with the goals of creating jobs for the community.

- Job Tax Credit: Lincoln County is a Tier 2 Tax Credit County. The Job Tax Credit Program provides tax credits under O.C.G.A. 48-7-2 for certain business enterprises that create and retain jobs in areas designated as less developed. A minimum number of new full-time employee jobs must be created before any credit may be received.

- Freeport: Georgia is a 100% Property Tax Exemption on raw materials, work in progress and finished products destined for shipment out of state.

- Partnership: In applying for grants from federal and state sources to enhance the project.

- Equipment Sales Tax Exclusions and Ad Valorem Tax Concessions: Local assistance in securing the best possible sales and use tax machinery exemption from the Georgia Department of Revenue.

- Utility Access: Are available within the Lincoln County Business Park

- Training: Community Assistance in securing State sponsored training through current Georgia Community Affairs programs.

- Office Space: May be available for a limited time at the LCDA office location.

